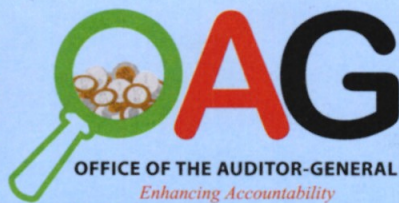


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

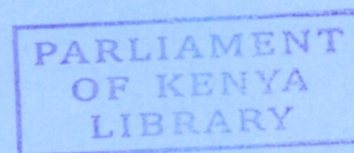
ON

ONTULILI BOYS HIGH SCHOOL

**FOR THE SIX (6) MONTHS PERIOD
ENDED 30 JUNE, 2021**

MERU COUNTY

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





Revised 30th June 2021.



ONTULILI BOYS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021



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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 Sub-County

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

The school is a boarding school and had 566 number of students as at 30th June 2021. It has 3 streams and 27 teachers of which 5 teachers are employed by the School Board Of Management.(Currently registered as 4 streams)

(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	March 2019
2	Mr J. Mwongera Rutere	Secretary - Principal	March 2019
3	Mr Samson Akotha	Member/P.A.Chairman	March 2019
4	Jacob Matumbi	Member	March 2019
5	Harun Bundi	Member	March 2019
6	Priscilla Ndiira	Member	March 2019
7	Jennifer Gatwiri	Member/P.A.Member	March 2019
8	Andrew Chweya	P.A.Member	March 2019
9	Dr Ben Muthiora	Member – Rep CEB	March 2019
10	Mr Muthomi Moses	Member Rep Teachers	March 2019
11	Charles Kinyau Kiara Rev Penina K. Athinya Harun Bundi	3 Members - Sponsor	March 2019
12	Peter Majau Mwithimbu Harriet Kathure Mwirigi Priscilla Ndiira Faith Gakii Riunga Jacob Matumbi Emily Wanja Gitonga	Member - Community	March 2019
13	Rev Ken Mworira	Member Special Needs	March 2019
14.	Kennedy Muthuri	Rep Students	March 2019

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.

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Charles Kinyua Dr Ben Muthiora Jacob Mwongera Priscilla Ndiira Samson Akotha	Chairman BOM V.Chairman BOM Secretary BOM	2/2
2	Audit Committee	Dr Ben Muthiora Samson Akotha Peninah.K.Athinya	Chairman BOM BOM/P.A. Chair Board member	1/1
3	Finance,procurement and general purposes Committee	Peter Mwithimbu Priscilla Ndiira Jacob Matumbi	Chairman	
4	Academic Committee	Dr Ben Muthiora Mr. J. Mwongera Mr Samson Akotha Mrs. Jennifer Mrs .Harriet Kathure	Chairperson Principal P.A Chairman P.A. Member B.O.M Member	2/2
5	Development Committee	Dr Ben Muthiora Isaiaah Muthomi Samson Akotha Priscilla Ndiira Jacob Matumbi Peter Mwithimbu Jacob Rutere Charles Kinyua	BOM vice chairman D/Principal PA Chairman Bom member Bom member BOM member Bom secretary Bom chairman	1/1
6	Discipline and welfare Committee	Samson Akotha. Mrs.Gladys Magara. Mrs.Emily Wanja Mr.Felix Mugambi	P.AChairman BOM BOM BOM(Ex official member)	2/2

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1	Principal	Jacob.M.Rutere	335426
2	Deputy Principal	Isaiah Muthomi	414099
3	School Bursar	Alex Murungi	24087377

(e) Schools contacts

Post Office Box:1250-10400 Nanyuki

Telephone:0722736795

E-mail:ontuliliboys2018@gmail.com

(f) School Bankers

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

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

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

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

(g) Independent Auditors
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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:

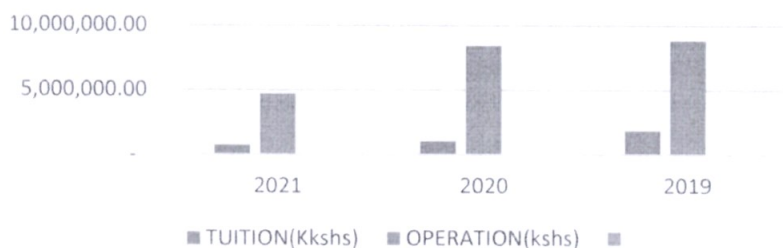
1. Surplus/Deficit analysis

YEAR	ACCOUNT			
	COMBINED ACCS(kshs)	BOARDING(kshs)	TUITION(kshs)	OPERATION(kshs)
2021	(3,970,342.00)			
2020		1,295,080.00	161,296.40	328,251.40
2019		91,604.00	(253,861.95)	37,707.00

Capitation grants

YEAR	ACCOUNTS	
	TUITION(kshs)	OPERATION(kshs)
2021	753,913.50	4,723,535.45
2020	1,043,400.00	8,427,875.00
2019	1,867,030.85	8,828,909.50

Capitation Grants



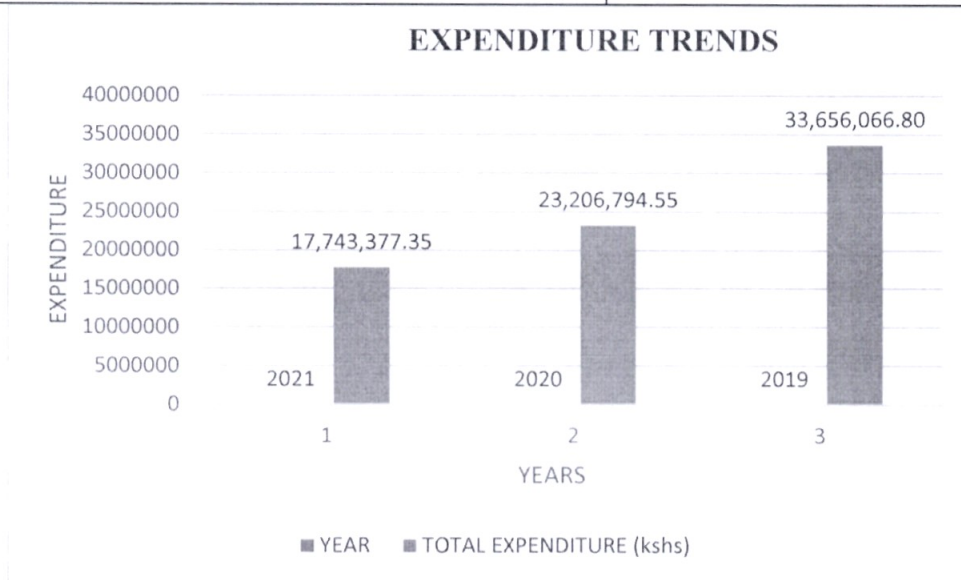
3. Capitation Ratios

YEAR	ACCOUNTS		NO OF STUDENTS	RATE	
	TUITION(kshs)	OPERATION(kshs)		TUITION(kshs)	OPERATION(kshs)
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
2019	1,867,030.85	8,828,909.50	572	3,264.03	15,435.15

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

4. Expenditure growth

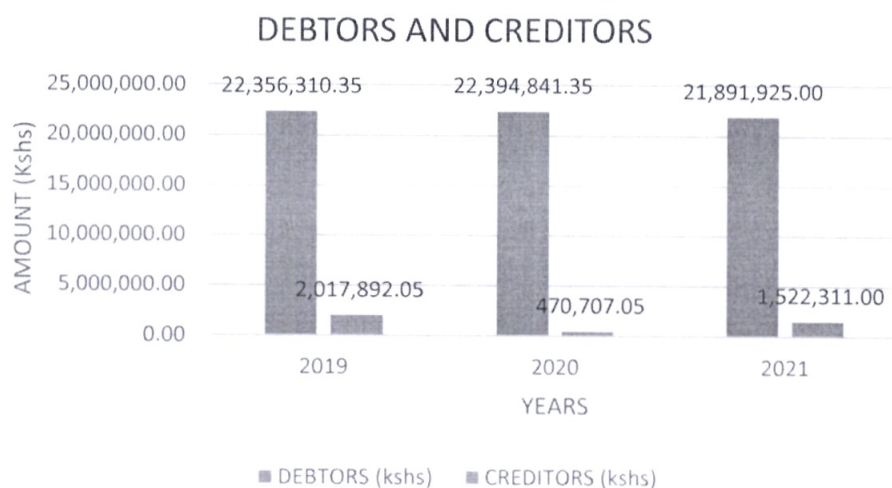
YEAR	TOTAL EXPENDITURE (kshs)
2021	17,743,377.35
2020	23,206,794.55
2019	33,656,066.80



ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

5. Debtors and creditors

YEAR	DEBTORS(Kshs)	CREDITORS(kshs)
2021	21,891,925.00	1,522,311.00
2020	22,394,841.35	470,701.05
2019	22,356,310.35	2,017,892.05



ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

6. Cash balances

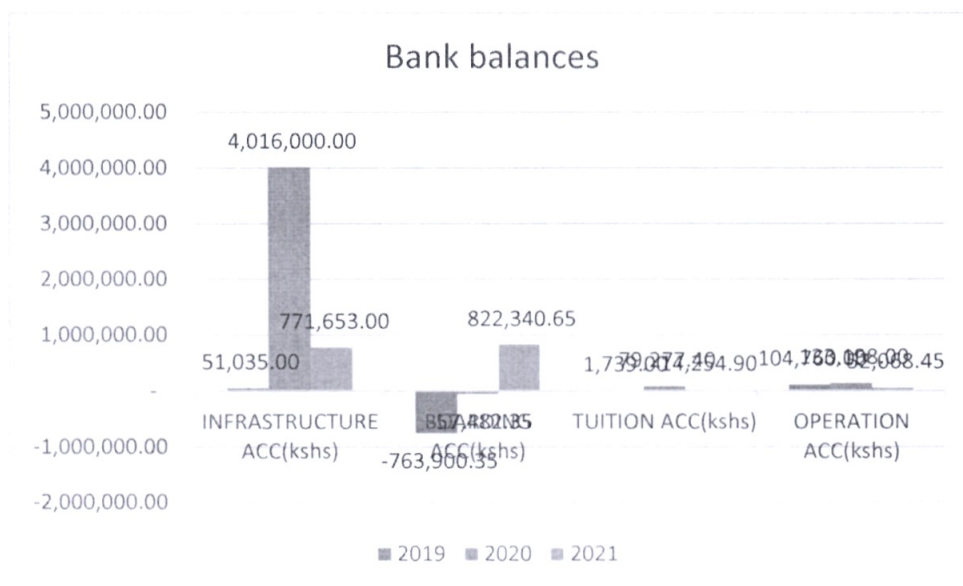
YEAR	ACCOUNT	
	BOARDING(kshs)	OPERATION(kshs)
2021	(3,075.00)	98,675.00
2020	645.00	95.00
2019	28,997.00	1,211.00



ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

7. Bank balances

YEAR	ACCOUNT			
	INFRASTRUCTURE A(kshs)	BOARDING(kshs)	TUITION(kshs)	OPERATION(kshs)
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
2019	51,035.00	(763,900.35)	1,739.0	104,760.00



ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

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
27	566	NONE	1	NONE	NONE	1:21

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

c) Mean score in the 2020 KCSE:

YEAR	STUDENTS	HIGHER LEARNING	MEAN SCORE	TRGET SCORE	COMMENT
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
2018	143	33 (C+ and Above)	4.895 C-	6.00	Fair

d) Number of Candidates in the 2020 KCSE:

YEAR	2020	2019	2018
NO OF CANDIDATES	125	142	143

e) Capacity of the school:

FACILITY	Total Facility	TOTAL STUDENT	CAPACITY
1. DORMITORY	8	566	566
2. DINING HALL	1	566	576
3. TOILETS	30	566	900
4. LABORATORY	3	566	72

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

f) Development projects carried out by the school:

S/NO	PROJECT	CAPITAL SOURCE	STATUS	BQ AMOUNT	AMOUNT SPENT	EXPECTED COMPLITION TIME
1.	4 classrooms	MOE/RMI FUND	Complete	4,207,032.00	3,902,137.00	Completion certificate issued 2021
2.	Office sanitation block	MOE/RMI FUND	On going	2,164,101.80	Started after financial year end	3/2022

Sign:.....

School Principal

21/02/22

ONTULILI BOYS HIGH SCHOOL
Annual Report and Financial Statements
For the year ended 30th June 2021

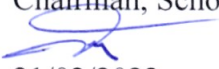
III.STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

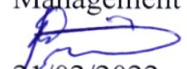
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

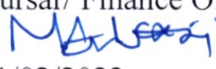
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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, 2021, and of the school's financial position as at that date.

Name: Charles Kinyua
Designation: Chairman, School Board of Management
Sign: 
Date: 21/02/2022

Name: Jacob.M.Rutere
Designation: School Principal & Secretary to Board of Management
Sign: 
Date: 21/02/2022

Name: Alex Murungi.M.
Designation: Bursar/ Finance Officer
Sign: 
Date: 21/02/2022

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 SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – 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 16 to 38, which comprise of the statement of assets and liabilities, as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amount for the six (6) months period 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, 2021, and of its financial performance and its cash flows for the six (6) months period 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. Unsupported School Fund Income - Other Receipts

The statement of receipts and payments reflects school fund income – other receipts amount of Kshs.166,978 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.166,978 could not be confirmed.

2. Undisclosed Bank Accounts

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,755,917. Included in this balance is an amount of Kshs.1,660,317 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.1,755,917 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.

Key Audit Matters

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

Other Matter

Unaudited Opening Balances

I draw your attention to the opening balances for the 2020/2021 financial year. The opening balances as at 1 July, 2020 were based on unaudited figures. Consequently, I was unable to obtain sufficient and appropriate audit evidence regarding the accuracy and completeness of the opening balances. My audit procedures were, therefore, limited to the current period transactions and balances.

Other Information

The Management are responsible for the Other Information set out on page 2 to 14 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. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

The Public Sector Accounting Standards Board Guidelines on Implementation of International Public Sector Accounting Standards by Secondary Schools in Kenya of 20 August, 2021, requires the first financial statements after adoption of IPSAS to be presented for eighteen (18) months from 1 January, 2020 to 30 June, 2021 with comparatives being for twelve (12) months from 1 January, 2019 to 30 December, 2019. Further, a disclosure note ought to have been included in the financial statements that the reason for preparing the financial statements for longer period is due to the adoption of IPSAS for schools and the change from calendar year to government fiscal year. In addition, a disclosure note should be made in the financial statements that the comparative information may not be comparable due to the longer period covered by the current financial period.

However, Management presented the annual report and financial statements covering only six (6) months for financial year 2021 with no comparative balances. Therefore, the financial statements have not been prepared for eighteen-months (18) as prescribed by the Public Sector Accounting Standards Board.

Further, no disclosure was made on the change in the preparation of financial statements from calendar year to Government fiscal year or on the lack of comparability due to longer period covered by the current financial period.

In the circumstances, the financial statements have not been prepared in accordance with the guidelines issued by the Public Sector Accounting Standard Board.

2. Failure to Submit Financial Statements to the Auditor-General

During the year under review, the School Management did not submit the financial statements to the Auditor-General by the statutory date of 30 September, 2021. This was contrary to Section 47(1) of the Public Audit Act, 2015 that states the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

3. Failure to Bank School Fees Paid in Cash

Review of the School's cashbook revealed that there were cash receipts totalling Kshs.125,220 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. Lack of a Procurement Plan

The statement of receipts and payments reflects total expenditure of Kshs.21,180,118. 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.

5. Procurement Without Valid Contracts

The statement of receipts and payments reflects total expenditure of Kshs.21,180,118. 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.

6. Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.21,891,925 as disclosed in Note 11 to the financial statements in respect of fees arrears. Included in the balance is an amount of Kshs.20,825,417 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 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

14 May, 2026

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V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021	2019-2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	753,914.00	xxx
Capitation grants for operations	2	6,181,535.00	xxx
School Fund Income- Parents' Contributions	3	9,713,501.00	xxx
School Fund Income- Other receipts	4	166,978.00	xxx
Proceeds from borrowings		0.00	xxx
TOTAL RECEIPTS		16,815,928.00	XXX
PAYMENTS			
Payments for Tuition	5	818,936.00	xxx
Payments for operations	6	9,754,881.00	xxx
Boarding and school fund payments	7	10,606,301.00	xxx
TOTAL PAYMENTS		21,180,118.00	XXX
SURPLUS/DEFICIT		(4,364,190.00)	XXX

The school financial statements were approved on 21/02/2022 and signed by:

Sign: 
Name: CHARLES KINYUA

Chair BOM

Date: 21/02/2022

Sign: 
Name: JACOB.M.RUTERE

School Principal/
Secretary to BOM

Date: 21/02/2022

Sign: 
Name: ALEX MURUNGI

Bursar/
Finance Officer

Date: 21/02/2022

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VI.STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	1,660,317.00	Xxx
Cash Balances	9	95,600.00	Xxx
Short term Investment	10	0.00	Xxx
Total Cash and cash equivalent		<u>1,755,917.00</u>	<u>Xxx</u>
Account's receivables	10	21,891,925.00	Xxx
TOTAL FINANCIAL ASSETS		23,647,842.00	Xxx
FINANCIAL LIABILITIES			
Accounts Payables	11	1,916,159.00	Xxx
NET FINANCIAL ASSETS		<u>21,731,683.00</u>	XXX
REPRESENTED BY			
Accumulated Fund b/fwd	12	26,095,873.00	Xxx
Surplus/Deficit for the year		(4,364,190.00)	Xxx
NET FINANCIAL POSSITION		<u>21,731,683.00</u>	XXX

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The school financial statements were approved on 21/02/21 2021 and signed by:

Sign:



Name: CHARLES KINYUA

Sign:



Name: JACOB.M.RUTERE

Sign:



Name: ALEX MURUNGI

Chair BOM

**School Principal/
Secretary to BOM**

**Bursar/
Finance Officer**

Date: 21/02/2022

Date: 21/02/2022

Date: 21/02/2022

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VII.STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	753,914.00	xxx
Capitation grants for operations	2	6,181,535.00	xxx
School fund income- Parents contributions/ fees	3	4,558,350.00	xxx
School fund income- other receipts	4	6,513,627.00	xxx
Total receipts		18,007,426.00	xxx
Payments			
Payments for Tuition	5	818,936.00	xxx
Payments for operations	6	9,408,432.00	xxx
Boarding and school fund payments	7	10,195,874.00	xxx
Total payments		20,423,242.00	xxx
Net cash flow from operating activities		(2,415,816.00)	xxx
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	xxx
Acquisition of Assets		0.00	(xxx)
Proceeds from investments		0.00	xxx
Purchase of investments		0.00	(xxx)
Net cash flows from Investing Activities		0.00	xxx
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	xxx
Repayment of principal borrowings		0.00	xxx
Net cash flow from financing activities		0.00	xxx

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NET INCREASE IN CASH AND CASH EQUIVALENTS		(2,415,816.00)	xxx
Cash and cash equivalent at BEGINNING of the year		4,171,733.00	xxx
Cash and cash equivalent at END of the year		<u>1,755,917.00</u>	xxx

VIII.STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

Receipt/expenses Item	Original Budget	Adjustments	Final Budet	Actual on Comparabe 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	xxx	xxx	xxx	Xxx	xxx	X
Exercise books	xxx	xxx	xxx	Xxx	xxx	X
Laboratory equipment	xxx	xxx	xxx	Xxx	xxx	X
Internal exams						X
Teaching / learning materials	xxx	xxx	xxx	Xxx	xxx	xxx
Chalks	xxx	xxx	xxx	Xxx	xxx	X
Exams and assessment	xxx	xxx	xxx	Xxx	xxx	X
Tuition	835,520.00	xxx	835,520.00	753,913.00	81,607.00	90.23
<i>(2) CAPITATION GRANT ON OPERATIONS</i>						

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Personnel emoluments	xxx	xxx	xxx	Xxx	xxx	X
Repairs and maintenance	1,260,000.00	xxx	1,260,000.00	2,169,500.00	(909,500.00)	172.2
Local transport / travelling	xxx	xxx	xxx	Xxx	xxx	X
Electricity and water	xxx	xxx	xxx	Xxx	xxx	X
Medical	xxx	xxx	xxx	Xxx	xxx	X
Administration costs	xxx	xxx	xxx	Xxx	xxx	X
Activity	xxx	xxx	xxx	Xxx	xxx	X
Other voteheads	2,814,000.00	xxx	2,814,000.00	4,012,035.00	259,964.55	90.76
Sub Totals	xxx	xxx	4,074,000.00	6,181,535.00	xxx	X
(3) FEES CHARGED ON						

PARENTS						
Personnel emoluments	739,350.00	xxx	739,350.00	826,619.00	(86,669.00)	78.12
Repairs and maintenance	572,400.00	xxx	572,400.00	561,553.00	10,847.00	89.17
Local transport / travelling	155,025.00	xxx	155,025.00	232,553.00	(77,528.00)	164
Electricity and water	1168,650.00	xxx	1,168,650.00	1,193,792.00	(25,142.00)	95.8
Medical	xxx	xxx	xxx	0.00	xxx	X
Administration costs	441,225.00	xxx	441,225.00	488,931.00	(47,706.00)	99.37
Activity	35,775.00	xxx	35,775.00	63,325.00	13,639.00	61.9
Fee on Boarding Equipment and Stores	6,531,109.00		6,531,109.00	6,346,649.00	184,460.00	98.8
Subtotals				9,713,501.00		
OTHER INCOME						

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Miscellaneous income	xxx	xxx	Xxx	17,978.00	xxx	
Income from farming activities	xxx	xxx	Xxx	xxx	xxx	X
Income from Bus Hire	xxx	xxx	Xxx	149,000.00	xxx	
Fee for hire of ground and equipment	xxx	xxx	Xxx	xxx	xxx	X
Interest income	xxx	xxx	Xxx	xxx	xxx	X
Income from any other investment	xxx	xxx	Xxx	xxx	xxx	X
TOTAL INCOME						
<i>(1) EXPENDITURE FOR TUITION</i>						
Textbooks and reference materials	75,900.00	xxx	75,900.00	78,090.00	(2,190.00)	102
Exercise books	319,200.00	xxx	319,200.00	325,500.00	(6,300.00)	102.6
Laboratory equipment	260,620.00	xxx	260,620.00	317,106.00	(56,486.00)	121.6
Internal exams	77,500.00	xxx	77,500.00	97,160.00	(19,660.00)	125.3
Teaching / learning materials	xxx	xxx	xxx	Xxx	Xxx	xxx
Provision for pending bills	102,300.00	xxx	xxx	0.00	Xxx	0.00
Exams and assessment	xxx	xxx	xxx	Xxx	Xxx	X
Teachers guides	xxx	xxx	Xxx	Xxx	Xxx	x
Bank Charges	xxx	xxx	Xxx	1,080.00	Xxx	x
SubTotals				818,936.00		

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(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	1,609,110.00	xxx	1,609,110.00	1,774,384.00	(165,274.00)	90.1
Repairs, maintenance & improvements	1,260,000.00	xxx	1,260,000.00	1,565,210.00	(305,210.00)	
Local transport / travelling	48,000.00	xxx	50,000.00	42,200.00	7,800.00	87.9
Electricity, water and conservancy	xxx	xxx	xxx	534,000.00	534,000.00	x
Operation acc				700,000.00	Xxx	x
Administration costs	1,070,103.00	xxx	1,068,103.00	1,256,950.00	(188,847.00)	115.8
Activity Expenses	63,410.00	xxx	63,410.00		63,410.00	x
Infrastructure acc	xxx	xxx	xxx	3,882,137.00	3,882,137.00	x
Subtotals	xxx	xxx	Xxx	9,754,881.00	xxx	x
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	641,520.00	xxx	641,520.00	389,668.00	204,453.00	68.1
Repairs, maintenance and improvements	572,400.00	xxx	572,400.00	109,500.00	462,900.00	19.12
Local transport / travelling	155,025.00	xxx	155,025.00	212,000.00	56,975.00	136.7
Electricity, water and conservancy	1,105,000.00	xxx	1,105,000.00	706,060.00	398,940.00	63.9
Medical Expenses	xxx	xxx	xxx	Xxx	xxx	x
Administration costs	441,225.00	xxx	441,225.00	935,571.00	494,346.00	212

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Activity	35,775.00	xxx	35,775.00	0.00	35,775.00	
Gratuity	xxx	xxx	xxx	Xxx	xxx	x
Bus Hire				109,750.00	xxx	x
Boarding Equipment and Stores	6,406,859.00	xxx	6,406,859.00	8,105,202.00	956,802.00	114.9
Expenditure for Income Generating Activity	xxx	xxx	Xxx	xxx	xxx	x
Insurance costs						
Other expenses on investments(farm)	xxx	xxx	Xxx	27,550.00	xxx	x
Misc	xxx	xxx	Xxx	11,000.00	xxx	x
Bank Charges	xxx	xxx	Xxx	xxx	xxx	x
TOTALS	xxx	xxx	Xxx	10,606,301.00	xxx	x

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 slight increase in the prices of photocopying papers.
- There were no pending bills.
- Income was not received as anticipated

OPERATION ACC

- There was no expenditure on activity, this was due to the fact that school games remained suspended (enforcement of covid-19 restriction measures). School budgeted for activities in anticipation for resumption of school games.
- All amount received for infrastructure through RMI Fund were transferred to infrastructure acc for projects utilization.
- There was increase in administration expenditure due to increase in prices of stationeries and increase in the number of students who opted to study computer studies.

BOARDING ACC

- During the year under review there was changes in prices (inflation) of the most commodities thus affecting budget implimentation negatively.
- During 3rd term (may-june) only form 1-3 were in school(revenue declined yet some cost are fixed in nature),resulting to unfavourable balances in some instances.
- Income was not received as anticipated

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 retention 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 fulfillment 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

The comparative figures for the previous financial period have been omitted since they had not been reconfigured to conform with 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 2021.

X.NOTES TO THE FINANCIAL STATEMENTS

1 CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	xxx	xxx
Exercise books	200,334.00	xxx
Laboratory equipment	xxx	xxx
Internal exams	xxx	xxx
Teaching / learning materials	553,580.00	xxx
Chalks	xxx	xxx
Exams and assessment	xxx	xxx
Teachers guides	xxx	xxx
Total	753,913.50	xxx

2 CAPITATION GRANT FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	2,554,035.00	xxx
Repairs and maintenance	2,169,500.00	xxx
Local transport / travelling	xxx	xxx
Electricity and water	xxx	xxx
Infrastructure Account	1,458,000.00	xxx
Administration costs	xxx	xxx
Activity	xxx	xxx
Total	6,181,535.45	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	826,619.00	xxx
Repairs and maintenance	561,553.00	xxx
Local transport / travelling	232,632.00	xxx
Electricity and water	1,193,792.00	xxx
Medical	xxx	xxx
Administration costs	488,931.00	xxx
Boarding Equipmment and Stores	6,346,649.00	
Activity	63,325.00	xxx
Total	<u>9,713,501.00</u>	xxx

4 OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Fee on Boarding Equipment and Stores	Xxx	xxx
Rent income	Xxx	xxx
Income from farming activities	Xxx	xxx
Insurance compensation	Xxx	xxx
Income from Posho mill	Xxx	xxx
Income from Bus Hire	149,000.00	xxx
Fee for hire of ground and equipment	Xxx	xxx
Income from grants and donations*	xxx	xxx
Miscellaneous	17,978.00	xxx
Dividends income	xxx	xxx
Total	166,978.00	xxx

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5 PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Textbooks and reference materials	78,090.00	xxx
Exercise books	325,500.00	xxx
Laboratory equipment	317,106.00	xxx
Internal exams	97,160.00	xxx
Teaching / learning materials	xxx	xxx
Chalks	xxx	xxx
Exams and assessment	xxx	xxx
Teachers guides	xxx	xxx
Administration Costs	xxx	xxx
Bank Charges	1,080.00	xxx
Total	818,936.00	xxx

6 PAYMENTS FOR OPERATIONS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,774,384.00	Xxx
Service Gratuity	xxx	Xxx
Administration Cost	1,256,950.00	Xxx
Repairs and maintenance & improvements	1,565,210.00	Xxx
Local transport / travelling	42,200.00	Xxx
Electricity and water	534,000.00	Xxx
Infrastructure	3,882,137.00	Xxx
Activity Expenses	xxx	Xxx
Operation Account	700,000.00	Xxx
Insurance Cost	xxx	Xxx
Bank Charges	xxx	Xxx
Acquisition of Assets	xxx	Xxx
TOTAL	9,754,881.00	Xxx

7 BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	389,668.00	Xxx
Service Gratuity	xxx	Xxx
Repairs and maintenance & Improvements	109,500.00	Xxx
Local transport / travelling	212,000.00	Xxx
Electricity and water	706,060.00	Xxx
Medical Expenses	xxx	Xxx
Administration costs	935,571.00	Xxx
Bus hire	109,750.00	Xxx
Bank Charges	xxx	Xxx
Expenses on Income Generating Activities(farm	27,550.00	Xxx
Boarding Equipment and Stores	8,105,202.00	Xxx

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Miscellaneous	11,000.00	Xxx
Insurance Cost (Life Property)	xxx	Xxx
Loan Principal repayment	xxx	Xxx
Loan Interest repayment	xxx	Xxx
Acquisition of Assets	xxx	Xxx
TOTAL	10,606,301.00	Xxx

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	0102058407801	14,254.90	xxx
Operations Account	0102058407800	52,068.45	xxx
School Fund Account/Boarding	0102058407802	822,340.65	xxx
Savings Account		xxx	xxx
Income generating activities Account		xxx	xxx
Infrastructural Account	0102858407802	771,653.00	
Total		1,660,317.00	xxx

9 CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	0.00	xxx
Operation Account	98,675.00	xxx
School Fund account	(3,075.00)	xxx
Total	95,600.00	xxx

10 SHORT TERM INVESTMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	0.00	xxx
Treasury Bills	0.00	xxx
Fixed deposit	0.00	xxx
Equity stock	0.00	xxx
Other investments	0.00	xxx
Total	0.00	xxx

11.ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears	21,891,925.35	Xxx
Other non-fees receivables	xxx	xxx
Salary advances	xxx	xxx
Imprest	xxx	xxx
Total	21,891,925.35	xxx

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	1,066,508.00	Xxx
Fees arrears for the previous year	859,791.00	Xxx
Fees arrears for prior periods (over two years)	19,965,626.35	Xxx
Total	21,891,925.35	Xxx

12.ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	1,040,591.00	xxx
Prepaid fees	875,568.00	xxx
Total	1,916,159.00	

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	1,040,591.00	xxx
Trade creditors for the previous year		xxx
Trade creditors for prior periods (over two years)		
Total	1,040,591.00	xxx

13.FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	4,170,993.00	xxx
Cash balances	740.00	xxx
Short Term Investments	0.00	xxx
Receivables	22,394,841.35	xxx
Payables(less)	470,701.05	xxx
Total	26,095,873.30	xxx

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	2020-2021	2019-2020
	Kshs	Kshs
Bank loan(s)	xxx	Xxx
Outstanding Leases	xxx	Xxx
Hire purchase	xxx	Xxx
Gratuity and leave provision	xxx	Xxx
Total	xxxx	Xxx

15. Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Cattle	7	70,000.00	Xxx
Goats			Xxx
Trees			Xxx
Coffee or tea plantation			Xxx
Poultry			Xxx
Total	7	70,000.00	Xxx

16. Borrowings

Description	2020-2021	2019-2020
	KShs	KShs
a) Borrowings		
Borrowing at beginning of the year	-	Xxx
Borrowings during the year	-	Xxx
Repayments of during the year	(-)	(xxx)
Balance at end of the year	-	Xxx

Other important disclosure notes

17. Stock/ Inventory

Description	2020-2021	2019-2020
	KShs	KShs
b) Borrowings		
Stock/ inventory at beginning of the year(Kitchen)	96,432.00	
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year(KITCHEN	583,096.00	
Balance at end of the year(lab	120,500.00	
Total	703,596.00	

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)

**ONTULILI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and
Financial Statements
For the year ended
30th June 2021**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Comments
	A	b	c	d=a-c	
	Kshs		Kshs	Kshs	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Supply of goods					
4. JUSTUS MUTHOMI(EGGS)	13,165.00	JAN 2021		13,165.00	Food stuff suppliers.paid in the month of july
5. DAIGA MILLERS(Maize Supplier)	154,000.00	JAN 2021		154,000.00	Food stuff suppliers.paid in the month of july
6. SAMNA ENTERPRISES(Vegetables)	65,130.00	JAN 2021		65,130.00	Food stuff suppliers.paid in the month of july
7. GIDEON MUGAMBI(Raw milk)	63,600.00	JAN 2021		63,600.00	Food stuff suppliers.paid in the month of july
8. AMMEX GENERAL ENTERPRISES	180,225.00	JAN 2021		180,225.00	Food stuff suppliers.paid in the month of july
9. MERU ANNEX	11,850.00	JAN 2021		11,850.00	Human drug supplier.paid in the month of july

**ONTULILI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and
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30th June 2021**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Comments
10. LILIAN KAROKI	57,192.00	JAN 2021		57,192.00	Food stuff suppliers.paid in the month of july
11. CHANYAKI MEAT SUPPLIES(BEEF MEAT)	148,980.00	JAN 2021		148,980.00	Food stuff suppliers.paid in the month of july
Sub-Total	694,142.00				
Supply of services					
12. Staff	324,449.00			324,449.00	June salaries
13. High way electricals	22,000.00			22,000.00	Electrical works done in june
14.					
Sub-Total	346,449.00				
Grand-Total	1,040,591.00				

ONTULILI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and
Financial Statements
For the year ended
30th June 2021

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	NO:	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
Land 1	10Acre	Bal b/f		10,000,000.00			10,000,000.00
Land 2							
Buildings and structures							
1. Old class rooms	13	Bal b/f		15,600,000.00			15,600,000.00
2. New classrooms	4	Bal b/f		4,207,032.00			4,207,032.00
3. Clinic	1	Bal b/f		800,000.00			800,000.00
4. Laboratory	3	Bal b/f		4,500,000.00			4,500,000.00
5. Library	1	Bal b/f		1,500,000.00			1,500,000.00
6. Computer lab	1	Bal b/f		1,500,000.00			1,500,000.00
7. Dining hall	1	Bal b/f		1,800,000.00			1,800,000.00
8. kitchen	1	Bal b/f		2,200,000.00			2,200,000.00
9. Administration block	1	Bal b/f		1,800,000.00			1,800,000.00
10. Dormitory	1	Bal b/f		12,000,000.00			12,000,000.00
11. Sanitation block	8	Bal b/f		1,000,000.00			1,000,000.00
12. Office sanitation	2	Bal b/f		800,000.00			800,000.00
Motor vehicles							
1. School bus	1	Bal b/f		1,800,000.00			1,800,000.00
Office equipment, furniture and							

**ONTULILI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and
Financial Statements
For the year ended
30th June 2021**

Asset class	NO:	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
fittings							
1. Office Lockers	37			370,000.00			370,000.00
2. Office chairs	54	Bal b/f		270,000.00			270,000.00
3. Office cabinets	3	Bal b/f		45,000.00			45,000.00
ICT Equipment, and Other ICT Assets	30	Bal b/f		1,350,000.00			1,350,000.00
1. Computers	5	Bal b/f		250,000.00			250,000.00
2. Laptops	2	Bal b/f		40,000.00			40,000.00
3. Projectors	25	Bal b/f		225,000.00			225,000.00
4. Cctv cameras	5	Bal b/f		100,000.00			100,000.00
5. Tv	2	Bal b/f		100,000.00			100,000.00
6. Tv decoder's	2	Bal b/f					
7. Wifi kits		Bal b/f					
Tools and apparatus							
Textbooks	7572	Bal b/f		6,057,600.00			6,057,600.00
Other Machinery and Equipment							
1. Welding machine	1	Bal b/f		45,000.00			45,000.00
2. Grinding and cutting	1	Bal b/f		20,000.00			20,000.00
3. Drilling machine	1	Bal b/f		15,000.00			15,000.00
4. Borehole machine	1	Bal b/f		100,000.00			

**ONTULILI BOYS HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

**Annual Report and
Financial Statements
For the year ended
30th June 2021**

Asset class	NO:	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2021
							100,000.00
Heritage and cultural assets							
Intangible assets- soft ware							
1. Financial	1	Bal b/f		55,000.00			55,000.00
2. Timetable	1	Bal b/f		55,000.00			55,000.00
3. Exam	1	Bal b/f		55,000.00			55,000.00
Total				67,294,632.00			67,294,632.00

**ONTULILI BOYS SECONDARY SCHOOL
BOARDING ACCOUNT
ADJUSTED TRIAL BALANCE AS AT 30/06/2021**

VOTE HEADS	DEBIT	CREDITORS	ADUSTED DEBIT	CREDIT	DEBTORS	PREPAID 2020	PRE PAID 2021	ADJUSTED CREDIT
OPENNING BAL								
CASH				645.00				645.00
BANK	57,482.35		57,482.35					
B.E.S	7,363,661.00	694,142.00	8,057,803.00	6,412,270.00	419,777.00	558,342.00	1,043,740.00	6,346,649.00
RMI	109,500.00		109,500.00	510,449.00	71,669.00	32,770.00	53,335.00	561,553.00
LT&T	212,000.00		212,000.00	254,857.00	26,343.00	8,547.00	57,115.00	232,632.00
ADMINISTRATION	935,571.00		935,571.00	438,475.00	87,134.00	20,857.00	57,535.00	488,931.00
EWC	706,060.00		706,060.00	1,119,771.00	109,744.00	48,549.00	84,272.00	1,193,792.00
PERSONAL EMOLUMENTS	389,668.00		389,668.00	577,617.00	303,955.00	40,098.00	95,051.00	826,619.00
ACTIVITY			-	22,136.00	47,886.00	2,122.00	8,819.00	63,325.00
BUS	109,750.00		109,750.00	149,000.00				149,000.00
BURSARY	1,190,000.00		1,190,000.00	1,255,000.00				1,255,000.00
MISCELLANIOUS	1,000.00		11,000.00	17,978.00				17,978.00
F.ARREARS			1,066,508.00	1,569,424.00				1,569,424.00
CREDITORS	283,715.00		283,715.00					694,142.00
FEES CREDITORS	47,399.00		47,399.00					-
FARM	27,550.00		27,550.00					-
IMPREST	10,000.00		10,000.00					10,000.00
KNEC			-					-
UNIFORM			-					-
PREPAID 2021			-					1,399,867.00
PREPAID2020			711,285.00					
BAL C/d			-					-
CASH	61,925.00		61,925.00					-
BANK	822,340.65		822,340.65					-
TOTAL	12,327,622.00	694,142.00	14,809,557.00	12,327,622.00	1,066,508.00	711,285.00	1,399,867.00	14,809,557.00

BANK RECONCILLIATION STATEMENT AS AT 30-06-2021

Balance as per Bankstatement

Add:bank charges

Less:unreceipted deposits

Balance as per cashbook

KSHS

1,458,040.65

51,888.00

1,509,928.65

687,588.00

822,340.65

Prepared By 

Verified By.....
Bursar/Aclerk

Principal



ONTULILI BOYS HIGH SCHOOL **JOURNAL ENTRIES YEAR 202/2021**

1

Particulars	Debit(Kshs)	Credit(Kshs)
B.ES.	47,399.00	
FEES CREDITORS	-	47,399.00
	47,399.00	47,399.00

Payment recorded in the wrong votehead now rectified,BES payments increased by 47,399.00

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMIT	BAL AVAIL
Bal b/d						
BANK				4,016,000.00		
INFRASTRUCTURE	1			1,458,000.00		
R.M.I	2					
INFRASTRUCTURE	1		3,882,137.00			
R.M.I	2		100,210.00	-		
OPERATION	3		700,000.00			
ADMINISTRATION	4		20,000.00			
Bal c/d			-	-		
Bank			771,653.00			
TOTAL			5,474,000.00	5,474,000.00		

	<u>KSHS</u>
Balance as per Bank statement	787,673.00
Less:unreceipted deposits	16,020.00
Balance as per Cashbook	<u>771,653.00</u>

Verified By.....
Principal

PARTICULAR	L/F	APPROVED	DEBIT	CREDIT	COMMI	BAL AVAIL
Bal b/f						
Bank				133,198.00		
CASH				95.00		
R.M.I	1			2,169,500.00		
OTHER VOTEHEADS	2			2,554,035.45		
P.EMOLUMENTS	3					
ADMINISTRATION	4					
LTT	5					
EWC	6					
INFRASTRUCTURE	7			700,000.00		
R.M.I	1		1,465,000.00			
OTHER VOTEHEADS	2					
P.EMOLUMENTS	3		1,449,935.00			
ADMINISTRATION	4		1,236,950.00			
LTT	5		42,200.00			
EWC	6		512,000.00			
INFRASTRUCTURE	7		700,000.00			
Bal C/d						
Bank			52,068.45			
Cash			98,675.00			
TOTAL			5,556,828.45	5,556,828.45		

			<u>KSHS</u>
Balance as per Bank statement			746,910.65
Add Bank charges			<u>7,438.80</u>
			754,349.45
Less:unpresented cheques	502524	2,281.00	
	502512	700,000.00	<u>702,281.00</u>
Balance as per Cashbook			<u>52,068.45</u>

Verified By.....
Principal

ONTULILI BOYS SECONDARY SCHOOL
TUTION TRIAL BALANCE AS AT 30-06-2021

PARTICULAR	L/F	APPROVED BUDGET	DEBIT	CREDIT	COMMITMENT	BAL AVAIL
Bal b/d						
BANK				79,277.40		
TUTION	1			200,334.00		
INTERNAL EXAMS	2			-		
BANK CHARGES	3			-		
TEXT BOOKS	4			-		
EXERCISE BOOKS	5		-	-		
LAB EQUIPMMENTS	6		-	-		
TEACHERS GUIDE	7			553,579.50		
				-		
TUTION	1			-		
INTERNAL EXAMS	2		97,160.00	-		
BANK CHARGES	3		1,080.00	-		
TEXT BOOKS	4		78,090.00	-		
EXERCISE BOOKS	5		325,500.00	-		
LAB EQUIPMMENTS	6		317,106.00	-		
TEACHERS GUIDE	7					
Bal c/d			-	-		
Bank			14,254.90			
TOTAL			833,190.90	833,190.90		

BANK RECONCILLIATION STATEMENT AS AT 30-06-2021

	<u>KSHS</u>
Balance as per Bank statement	8,617.30
Add Bank charges	5,637.60
Balance as per Cashbook	<u>14,254.90</u>

Prepared By 
Bursar/Aclerk
Verified By..... 
Principal

FESS ARREARS 2021

ONTULILI BOYS FEES ARREARS AS AT 30/06/2021

F1E

AdmNo	NAMES	BAL
3307	JOSEPH BIYOKI	35.00
3310	KENNETH MURIUKI	117.00
3313	WILSON MBUGUA K	215.00
3316	ALVIN MWENDA	215.00
3319	SOLOMON SALONIC L	217.00
3322	JEREMIAH GILISHO	435.00
3325	ADISOMO RAMADHAN MOHAMMED	435.00
3328	CHRISTIEL MUTETHIA	935.00
3334	ELVIS MURIANKI	1,435.00
3337	WAKO JARO GAFOLE	1,900.00
3339	GUYO GURA	3,435.00
3340	GODFREY MUTHAURA	3,435.00
3343	EVANS MURIMI	7,535.00
3346	VICTOR MURITHI	9,400.00
3349	STEPHEN EKIRU EKUWAM	10,217.00
3357	ELVIS MUNENE MUHORO	10,435.00
3363	DERRICK MUTETHIA	13,085.00
		63,481.00

F1N

AdmNo	NAMES	BAL
3294	WILFRED KAIMENYI	5.00
3224	ROONY KINOTI	7.00
3221	DENNIS KIPCHUMBA	10.00
3285	ISSAC MUTUGI	85.00
3195	MORGAN MAINA NGACHA	105.00
3275	IAN KIRIMI MWENDA	135.00
3269	NEWTON KITHINJI G	217.00
3191	MWENDA EVANS MURITHI	1,448.00
3254	EVANS MURIMI M	1,935.00
3348	VINCENT MUTEMBEI	2,435.00
3324	ROVIN MUTEMBEI MAGIRI	7,435.00
3185	HUSSEIN SHAMA ABDI	11,217.00
3248	JOSPHAT MUTWIRI	14,835.00
3315	EDWIN MUTEMBEI	14,835.00
		54,704.00

F1W

AdmNo	NAMES	BAL
3229	HARUN MURIUKI ISSAC	48.00
3271	ALMA MUGAMBI	67.00
3259	SHALOM BARAKA	105.00
3235	ERICK MUSILI MUGO	135.00
3250	AUSTIN MUSYA KIENDI	207.00
3329	RONNEY KIBET	435.00
3320	DENNIS MUKARIA	717.00
3244	DOUGLAS MUGAMBI M	935.00
3268	ERIC MUTHETHIA	1,000.00
3335	DANIEL MUTHURI M	1,435.00
3332	KENROBINSON MAINGI	1,635.00
3193	NDIRITU GITAU SAMMY	2,215.00
3265	MICHAEL GUANTAI M	2,217.00
3181	MIKE MUTETHIA M	7,217.00
3361	COLLINS MUTUMA MURIUNGI	9,390.00
3341	KIBET BRIAN KIPKURUI	9,400.00
3220	RAMAHAN ISMAEL	15,435.00
3352	KATHURIMA BRIAN MWITI	15,435.00
		68,028.00

F2E

AdmNo	NAMES	BAL
3126	AUGUSTINE MUTEMBEI	70.00
3111	SAMUEL KARIUKI NGATIA	74.00
3123	FELIX MUTWIRI	87.00
3045	ROY MWENDA	148.00
3135	KOOME WESLY GITARI	170.00
3039	BRIAN KIRIMI	292.00
3176	KAMUNYA MWENDA	435.00
3063	IAN MUNENE	470.00
3145	MOHAMMED JABIR MOHAMMED	700.00
3057	KIRIMI SILAS KARANI	1,435.00
3087	NORMAN MURITHI	1,987.00
3165	MAXWELL MURIMI	2,200.00
3154	EMMANUEL MUTEMBEI	2,252.00
3048	NTONGAI NEWTON MUNENE	3,522.00
3120	JONATHAN MUNENE	5,870.00
3054	EVANS KOOME	8,350.00
3081	JOHN JUNIOR MUTUGI	9,152.00
3102	ALEX MUTUMA	17,252.00
3117	MARTIN MUTHETHIA	22,870.00
		77,336.00

F2N

AdmNo	NAMES	BAL
3128	KELVIN MUTUA	70.00
3144	RODNEY KITHINJI	220.00
3068	MELVIN MUGAMBI	552.00
3107	LINNEX MUNENE KIRIMI	552.00
3086	COLLINS MUTUMA	652.00
3077	MWENDA DARIUS	842.00
3065	MUTUMA DERRICK	1,652.00
3056	RONNY MUTEMBEI GUANTAI	1,770.00
3110	ANTONY MURITHI	1,820.00
3059	VICTOR KELYSON MURIUKI	3,722.00
3104	ABDI KAFAR ABDI	8,637.00
3147	MIKE MURETI	13,522.00
3152	MURETI JACKSON	15,870.00
3134	ELVIS MUTHAURA	27,570.00
		77,451.00

F2W

AdmNo	NAMES	BAL
3097	KELVIN MUTHOMI	2.00
3121	ABDISHAKUL MOHAMMED ALI	5.00
3088	BRIAN MWANIKI	32.00
3124	MUTUMA VICTOR KIOGORA	250.00
3140	SAMWEL MUNENE MWITI	432.00
3058	KANGENTU MUNENE BRIAN	433.00
3112	ALEXANDER LENTOIJONI	442.00
3106	ABDI NASIR ABDULAH DIBA	452.00
3161	CHRISTOPHER THUO	732.00
3146	IVAN SENTONGO DAVID	858.00
3133	SHABAN SOMO ISAAC	8,072.00
3158	JUSTON MUTUGI	11,352.00
3143	IAN KINYUA	12,222.00
3100	WAYNE MUTUMA	18,835.00
3094	LABAN WARIO DIDA	20,218.00
3167	OLIVER THURANIRA	30,652.00
3157	PHINEAS MUTUMA	31,570.00
3166	MURIMI VICTOR	40,652.00
		177,211.00

F3E

AdmNo	NAMES	BAL
2884	KELVIN KIMATHI M	8.00
2890	DANCAN KINYUA	42.00
2908	JAMLICK GICHOHI	105.00
2965	ELIAS MUTHOMI	427.00
2953	EVANS KITHINJI KIMAITA	641.00
2875	TIMOTHY MAINA	752.00
2993	ALFRED MWAMBIA	957.00
2866	DENNIS KINOTI NTONJIRA	1,342.00
3358	LEWIS MUTHURI	3,217.00
2969	EPRAIM MUGAMBI	4,385.00
2981	KEVIN KINYUA	9,935.00
2966	VINCENT MUTEGI	10,429.00
3002	KELVIN JUMA	12,457.00
2978	MARVIN.N.GITHAIGA	18,295.00
3008	RAPHAEL MWIRIGI	20,930.00
		83,922.00

F3N

AdmNo	NAMES	BAL
2922	KEFFA MUTETHIA	42.00
2901	KELVIN KIRIMI	105.00
2977	KABUACHA KIRIINYA MWENDIA	105.00
2955	ALEX MUTETHIA	287.00
2989	MUHSIN ABDI BASHIR	370.00
2868	CHARLES M THURANIRA	418.00
3004	KENNEDY MUTEEMBEI	817.00
2949	OSMAN ADAN HASSAN	998.00
2916	MARK MURITHI GLADYS	1,320.00
2898	SAMPERU LEIYAGU	1,457.00
2919	KABURU MARTIN M	1,507.00
2895	DANCAN KIOGORA	1,720.00
2952	VICTOR KIMATHI	1,787.00
2937	ARNOLD KITHINJI M	2,435.00
3016	AGATON MUNENE MBURUGU	4,805.00
2958	JESEE KOOME	8,687.00
3364	DICKSON KINOTI	12,130.00
3033	DENNIS KITHINJI GITONGA	15,987.00
2964	EVANS MWENDA	17,305.00
2904	ABDIRASHID MUKTAR HASSAN	19,052.00
2877	BUNDI FAUSTINE	21,305.00
		112,639.00

F3W

AdmNo	NAMES	BAL
2891	MARTIN MAWIRA	5.00
2927	BERNARD MWANGI	22.00
2900	JEREMIAH NYAGA	32.00
2942	MIKE MUTHOMI	75.00
3019	DAVID AURA	155.00
2933	MUGAMBI VINCENT M	375.00
2930	HALAKE BORU	387.00
2960	OSCAR THURANIRA	664.00
2894	OSCAR MUGAMBI	773.00
2985	SAMUEL THURANIRA	1,087.00
2970	ALVIN KIMANI	3,084.00
2957	BRIAN MWIRIGI	6,905.00
2945	TONNY MUNENE	7,787.00
3009	DAVID MUNGAI MURITHI	8,148.00
2909	DUNCAN MWANGI	9,967.00
2885	STANLEY GACHUNU K	10,065.00
3034	WILSON MBUSIA CHEN	16,887.00
3003	SILAS KARANI	27,639.00
		94,057.00

F4E

AdmNo	NAMES	BAL
2751	KINYUA ALLAN KOOME	19
2815	MURIUNGI KELVIN KARANI	33
3179	IAN MUKIKU	87
2819	NDONGA BRIAN	122
3032	MOHAMEDAMIN ABDINOOR ISSAK	236
2762	MUTWIRI MUTETHIA NEWTON	959
2784	LOMUNYAK N KOIKAI	1,139.00
2693	CHRISPIN MUTHURI G	1,459.00
2865	CARSON MWIRIGI KINYUA	2,232.00
2765	MARTIN MUTEA M	3,359.00
2811	KIOGORA DENNIS MUNENE	3,417.00
2843	SETEKEI LAIRITAN KINYAGA	4,493.00
2719	KEITH KIIRINYA	4,878.00
2723	DAVID MUTHUI MUGO	5,000.00
2756	TONY MULETI MWITI	5,083.00
2834	KELVIN MUTUMA	5,519.00
2792	JORAN KIHUMBA	5,600.00
2711	MURITHI ERIC	8,087.00
		51,722.00

F4N

AdmNo	NAMES	BAL
2788	FRANKLINE MWENDA	12.00
2702	MARTIN KIOGORA	83.00
2759	MWITI TITUS MBAABU	105.00
2814	KAARIA VICTOR MUTHUKUMI	116.00
2706	MWIRIGI KENNETH	264.00
3178	ALVIN NDIRANGU WANJAU	715.00
3025	MARK MWENDA RWITO	1,055.00
2789	JACKSON MWITI MURIUKI	1,427.00
2778	BRADSON OTIENO	2,059.00
2766	DENNIS KIMATHI M	3,750.00
2772	RODGERS KINOTI M	10,083.00
2697	JOHN CHWEYA N	11,688.00
2783	KENCARLOS BISMARCK	11,729.00
2806	GITONGA MUGENDI EVANS	17,870.00
2812	KOOME DICKHILLARY	18,059.00
2771	MURANGIRI NAFTARY	21,052.00
2801	STEPHEN MUITA KAMAU	21,870.00

121,937.00**F4W**

AdmNo	NAMES	BAL
2755	MUTUMA ERIC	59.00
2746	BONIFACE MWITI M	559.00
2727	DUKE MOGAKA N	652.00
2734	EDWIN MUTEMBEI KIRIMI	759.00
2768	MWENDA PIUS MUTEMBEI	803.00
3173	TITUS NTARIU	1,335.00
2742	MARTIN KARANI	3,927.00
2715	KAIMENYI KELVIN M	4,559.00
2721	MOSES MURIUKI	5,083.00
2802	FABIAN MWONGELA	5,259.00
2749	KIRIMI MUTEMBEI	5,783.00
2813	VICTOR KAMAU	6,357.00
3356	GEORGE MOGAKA	8,132.00
2745	KABITHIURI ISSAC	8,859.00
2782	DENNIS MUTHURI	15,559.00
3355	MUTEMBEI MOSES	16,335.00

84,020.00**TOTAL**

1,066,508.00

FESS PREPAY 2021

ONTULILI BOYS FEES PREPAY AS AT 30/06/2021

F1E

AdmNo	NAMES	BAL
3339	GUYO GURA	-19,710.00
3286	JEFF KATHURIMA	-19,565.00
3240	FELIX MUTEMBEI	-18,195.00
3258	MOSES KARANI	-17,565.00
3183	BORU GIRO BAGAJU	-13,119.00
3328	CHRISTIEL MUTETHIA	-9,365.00
3222	CHARLES SITIPIN KISIO	-9,145.00
3363	DERRICK MUTETHIA	-5,365.00
3292	JOSEPH KOBIA M	-5,052.00
3234	CLINTON MURANGIRI M	-4,933.00
3267	MELVIN MUNENE	-4,783.00
3198	MAXWELL KIRIMI M	-4,565.00
3204	GATWIRI VICENT MURIMI	-4,000.00
3249	JAMSON LOREN LEKUTAS	-4,000.00
3207	KELVIN MWENDA	-2,783.00
3270	FORTUNE MUTUGI	-1,933.00
		<u>-144,078.00</u>

F1N

AdmNo	NAMES	BAL
3288	JESSE MUTEGI	-14,565.00
3330	KENNEDY MWITI K	-10,025.00
3236	RONEY MWIRIGI MWENDA	-9,565.00
3263	ISAAC MUNENE	-9,065.00
3212	VINCENT MUTUMA	-8,915.00
3233	BRIAN KIMATHI MAINGI	-7,565.00
3321	MARK GITONGA MWIRIGI	-6,665.00
3260	MARKLAND NDIRITU M	-5,115.00
3200	RONNY MWAKI	-5,000.00
3309	DICKSON KAOKE NTOSHO	-4,783.00
3327	EPHRAIM WACHIRA	-3,782.00
3266	COLLIAN OTORO LOOGISA	-3,283.00
3312	ALLAN MURITHI	-2,992.00
3209	ELIAS GATUNGU CHEGE	-2,963.00
3300	JEDIEL MUGUNA	-2,915.00
3351	IAN MBUTHIA KAMAU	-2,365.00
3188	DENNIS MWENDA	-1,915.00
3251	ALIZELINUS MWANGI	-1,815.00
		<u>-103,293.00</u>

F1W

AdmNo	NAMES	BAL
3308	KAAI NICKSON MUTUMA	-7,065.00
3350	KIMSON KIMATHI	-6,933.00
3247	GIRO ADAN KONJE	-6,565.00
3184	ABDI RAZAK HASSAN	-6,233.00
3223	KENNEDY MUTHOMI	-6,001.00
3241	LENISONI ERIC SAIDIMU	-5,861.00
3296	DAVID NGIRAU KARIUKI	-5,065.00
3202	GEOFFREY MUTHEE	-5,015.00
3302	BRADON MUTUMA	-4,913.00
3347	DAVID NGATIA	-4,595.00
3232	ABASS ALI ABDI	-4,083.00
3284	FESTUS MWANGI	-3,913.00
3211	IAN MURIUKI MURITHI	-2,665.00
3214	MAXMORGAN BUNDI	-2,283.00
3238	ALEX MUTUMA	-1,930.00
3274	KELVIN MURIUKI M	-1,783.00
3199	CLIFFORD MWORIA	-1,565.00
3326	EMMANUEL KAMAU	-1,535.00
3344	KINOTI VICTOR MAGANA	-1,313.00
		<u>-79,316.00</u>

F2E

AdmNo	NAMES	BAL
3160	MAJAU POLYCARP MURANGIRI	-24,301.00
3075	ANTONY KIMATHI	-17,230.00
3042	LEAKEY MUTWIRI	-13,565.00
3129	BRIAN NGARI NDERITU	-12,330.00
3142	ZACHERY MUREGA	-9,065.00
3078	BRIAN MWIRIGI	-7,913.00
3093	COLLINS GITONGA	-7,645.00
3139	CHRISTOPHER WANJAU MWANGI	-6,411.00
3132	GEORGE KARIUKI	-5,095.00
3051	FESTUS MUCHIRI	-5,000.00
3169	ERICK NDEREBA	-2,565.00
3114	SAMMY MWENDA KIARA	-2,026.00
3066	DIOP GIKUNDA	-1,978.00
3072	LEWIS MURIMI	-1,970.00
3105	VICTOR NDUNGU KARANJA	-1,848.00
		<u>-118,942.00</u>

F2N

AdmNo	NAMES	BAL
3122	GITONGA MORRIS MURIUKI	-10,130.00
3125	GODWIN MWENDA MURIUNGI	-9,177.00
3138	STEPHEN MURITHI NDERITU	-6,350.00
3053	JOHN MUNYUA	-5,380.00
3141	IMMANUEL KINOTI	-4,580.00
3116	BRIAN MURIUNGI	-4,566.00
3071	JAMES MURITHI MUROKI	-4,180.00
3041	MWIRIGI JOSEPH MWITI	-3,130.00
3080	LENNOX MUTEMBEI	-2,652.00
3089	HARRISON GATHII KURIA	-2,370.00
3092	BRIAN MURITHI	-2,285.00
		<u>-54,800.00</u>

F2W

AdmNo	NAMES	BAL
3046	NEWTON MUGAMBI	-6,978.00
3085	SAMWEL KIMATHI	-6,606.00
3082	MWONGERA IVYNE MUKARIA	-5,648.00
3109	JAMES KARANI	-4,000.00
3079	PETERSON MUTHOMI	-2,248.00
3091	ROBBIN MUTWIRI	-1,988.00
		<u>-27,468.00</u>

F3E

AdmNo	NAMES	BAL
2984	ERIC MWENDA	-10,826.00
2914	EVANS BUNDI	-9,113.00
2920	ENOCK MUTUMA M	-8,825.00
2947	EVANS MURITHI MUGAMBI	-6,932.00
2941	MWITI DUNCAN M	-5,828.00
2929	MIGUEL GITONGA W	-4,935.00
2962	MUGAMBI WESLEY M	-4,415.00
2902	FRANCIS KINYUA	-3,945.00
2923	KELVIN KIRIINYA KITHINJI	-3,095.00
2938	EMMANUEL GITONGA	-1,730.00
2917	KELVIN KITHIA	<u>-1,333.00</u>
		<u>-60,977.00</u>

F3N

AdmNo	NAMES	BAL
3013	BRIAN NGACHA	-7,680.00
2928	BRIAN KIRIMI MUNENE	-5,613.00
2980	MUTUA EVANS	-5,365.00
2983	BENSON MUTHOMI	-3,933.00
2910	BENJAMIN GITONGA	-3,913.00
2880	BUSSA ABDIAZIZ ADAN	-3,912.00
2934	KELVIN MUTWIRI	-3,630.00
2925	DERICK OYUGI KOBIA	-2,873.00
2974	TONGAA RAPITEI KISIO	-2,337.00
2986	NOAH MUTHARIMI	<u>-1,348.00</u>
		<u>-40,604.00</u>

F3W

AdmNo	NAMES	BAL
2915	JABEZ MUTHETHIA	-17,765.00
3031	SAMUEL KINYANJUI	-12,087.00
2888	RIDDICK MURIRA	-11,775.00
2870	SHEM MAWIRA	-11,043.00
2903	JEREMEY MWANGI	-10,982.00
2967	YEANIE KOOME K	-7,000.00
3015	ADAN MOHAMMED ABDI	-6,130.00
2997	JOSHUA SARIAMU	-5,995.00
2924	BRIAN KITHINJI	-5,362.00
2991	MICHAEL MUTHOMI	-5,095.00
2988	ERIC KIRIMI	-4,883.00
2963	KELVIN MUTUMA	-4,698.00
2951	VICTOR MUNENE	<u>-3,606.00</u>
		<u>-106,421.00</u>

F4E

AdmNo	NAMES	BAL
2842	KIPISHI JOSEPH DISOLA	-10,364.00
3006	ABUBAKAR IBRAHIM	-8,783.00
2781	KELVIN MWENDA M	-7,478.00
2855	COLLINS MURITHI	-5,175.00
2804	EVANS KOOME	-4,179.00
2763	AMSTRONG KIMATHI	-2,300.00
2739	JEFF KIRIMI GITUMA	-1,913.00
2835	WAQO JALDESA	-1,565.00
2844	KIMATHI MORRIS	-1,352.00
2703	JEFF MUTHOMI	-1,348.00
3174	DENNIS MUCHUI	-1,065.00
		<u>-45,522.00</u>

F4N

AdmNo	NAMES	BAL
2847	KIMIRI FELIX	-8,087.00
2737	KINOTI EVANS KITHINJI	-6,596.00
2773	KINYUA VICTOR KATHUNKUMI	-5,891.00
2712	MWANIKI ROBIN	-5,095.00
2735	MARK MUTHURI M	-5,042.00
2690	FRANKLINE BUNDI	-3,000.00
2796	ERIC MURIUKI K	-2,068.00
		<u>-35,779.00</u>

F4W

AdmNo	NAMES	BAL
2747	ISAAC KAIMENYI	-18,641.00
2709	BRIAN KATHURIMA	-11,791.00
2824	FRANCIS MURITHI	-10,767.00
2831	MARK LESIRIMA MWENDA	-6,559.00
2757	WYCLIFF MURETI	-5,569.00
2724	MUTEMBEI JACKSON	-5,041.00
		<u>-58,368.00</u>

TOTAL

875,568.00



