

REPUBLIC OF KENYA



REPORT DATE: 24 JUN 2026

DAY.
Wednesday

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BY:

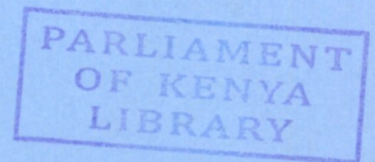
Hon. Owen Baya (Deputy Leader
of the Majority Party)

OF CLERK-AT
TABLE:

Anastacia

THE AUDITOR-GENERAL

ON



UTUMISHI BOYS ACADEMY

**FOR THE YEAR ENDED
30 JUNE, 2025**

NAKURU COUNTY

Revised 30 June 2025.



UTUMISHI BOYS' ACADEMY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE 2025

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

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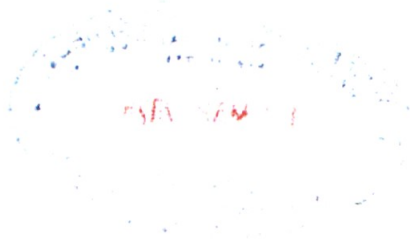


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2. Key School Information and Management**(a) Background information**

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

The school was registered in 02/2017 under registration number 32S30000104 and is currently categorized as a National public school established, owned and operated by the Government.

The school is a boarding school and had 1,251 number of students as at 30 June 2025. Form 1 has 9 streams, form 2 has 9 streams, form 3 has 8 streams & form 4 has 7 streams and 58 teachers of which 9 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	Ms. Miriam Ngina Muli	Chairman	23/5/2022
2	Dr. Maina Samuel Gitonga	Secretary - Principal	23/5/2022
3	Mr. Albert Masese	Member	23/5/2022
4	Mr. Evans Ayao	Member	23/5/2022
5	Mr. Charles Owino	Member	23/5/2022
6	Mr. Racheal Wamutte	Member	23/5/2022
7	Mr. Elijah Mbiti	Member	23/5/2022
8	Ms. Nancy Sang	Member	23/5/2022
9	Ms. Ann Nyokabi Karanga	Member – Rep CEB	23/5/2022
10	Ms. Wamaitha Kimani	Member Rep Teachers	23/5/2022
11	Ms. Miriam Muli Ms. Racheal M. Munge Dr. Meshack Musyoki Mutungi	3 Members - Sponsor	23/5/2022
12	Mr. Ben Omwandho Ouma	Member - Community	23/5/2022
13	Mr. Joseph Kanyiri Kuria	Member Special Needs	23/5/2022
	Mr. Levy Kiprotich	Rep Students	23/5/2022

UTUMISHI BOYS' ACADEMY
Annual Report and Financial Statements For the year ended 30 June 2025

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names Of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1.Ms. Miriam N. Muli 2.Dr. Maina Samuel Gitonga 3. Evans Ayao 4. Racheal Muthoni Munge 5. Mr. Joseph Limo	Chairperson Secretary Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3
2	Audit Committee	1.Mr. Joseph Kanyiri 2.Mr Elijah Mbiti 3.Ms Ann Nyokabi 4.Mr. Evans Ayao	Chairperson Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
3	Finance,procurement and general purposes Committee	1.Mr. Richard Ngatia 2.Dr. Meshack Musyoki Mutungi 3.Mr. Ben Omwandho 4.Dr. Maina S. Gitonga	Chairperson Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
4	Academic Committee	1.Dr. Meshack Musyoki Mutungi 2.Ms. Rachael Wamutte 3.Ms. Rachael Munge 4.Ms. Wamaitha Kimani	Chairperson Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
5	Development Committee	1.Ms Miriam N Muli 2.Mr Evana Ayao 3.Mr. Ben Omwandho 4.Mr Richard Ngatia	Chairperson Secretary Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3
6	Discipline and welfare Committee	1.Rev. Josphat Gakuya 2.Ms. Nancy Sang 3.Ms. Wamaitha Kimani 4.Ms. Edith Ngigi 5.Mr. Charles Owino 6.Mr. Samson Wainaina	Chairperson Secretary Member Member Member Member	3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3 3 out of 3

UTUMISHI BOYS' ACADEMY

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

7	Adhoc Committee (if any during the year)	1.Dr Maina S Gitonga	Chairperson	3 out of 3
		2.Ms Wamaitha Kimani	Secretary	3 out of 3
		3.Mr Ben Omwandho	Member	3 out of 3
		4.Mr Richard Ngatia	Member	3 out of 3

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	DR.MAINA S GITONGA	313205
2	Deputy Principal	MR.SAMSON WAINANA	465219
3	Deputy Principal	MR.HOSEA CHEGE	419886
3	School Bursar	MRS.PHYLIS W KITHINJI	N/A

(e) Schools contacts

Post Office Box: 20-20116
Telephone: 050-4015451/0799-600200
E-mail: utumishiacademy@gmail.com

(f) School Bankers

The school operated Eight (8) bank accounts and two MPESA pay bill.

1. Name of Bank: KENYA COMMERCIAL BANK
Branch: GILGIL
Account Number: 1109299796
2. Name of Bank: EQUITY BANK
Branch: GILGIL
Account Number: 0770297589171
3. Name of Bank: KENYA COMMERCIAL BANK
Branch: GILGIL
Account Number: 1109300565
4. Name of Bank: KENYA COMMERCIAL BANK
Branch: GILGIL
Account Number: 1109300662
5. Name of Bank: KENYA COMMERCIAL BANK
Branch: GILGIL
Account Number: 1237005779
6. Name of Bank: KENYA COMMERCIAL BANK
Branch: GILGIL
Account Number: 1106199081
7. Name of Bank: EQUITY BANK
Branch: GILGIL
Account Number: 0770283096426

UTUMISHI BOYS' ACADEMY

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

8. Name of Bank: EQUITY BANK
Branch: GILGIL
Account Number: 123035869
9. MPESA Pay Bill No. 522123 Account number: 20284k
(attached to KCB bank account Number 1109299796)
10. MPESA Pay Bill No. 247247 Account number: 589171#
(attached to EQUITY bank account Number 0770297589171)

(g) Independent Auditors

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

3. Summary Report of Performance of The School

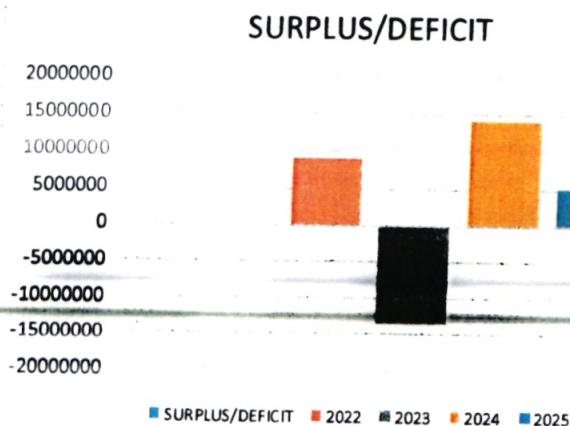
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

SURPLUS/DEFICIT

2022	8,874,833.00
2023	(13,642,487.00)
2024	14,286,498.00
2025	5,119,178.00

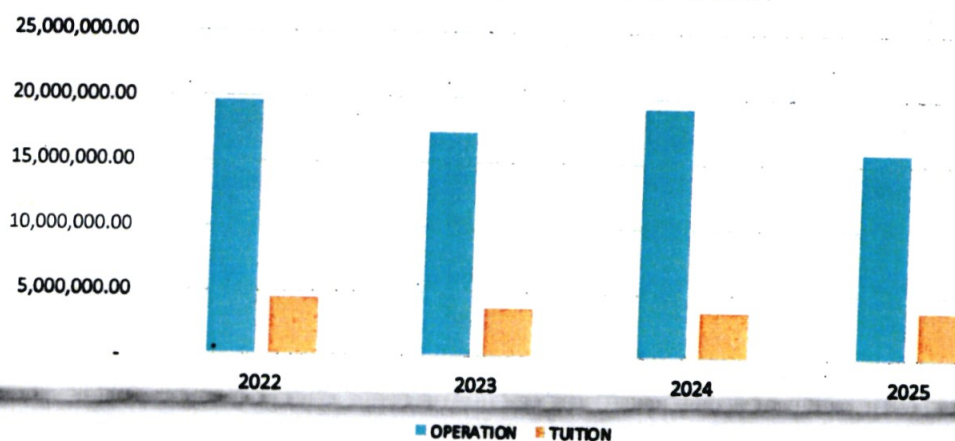


- Capitation grants from the Ministry of Education for the last three years

CAPITATION GRANT FROM MINISTRY

	OPERATION	TUITION
2022	19,575,509.00	4,418,188.00
2023	17,202,928.00	3,745,927.00
2024	19,241,499.00	3,642,590.00
2025	15,932,589.00	3,774,327.00

CAPITATION GRANT FROM MINISTRY



UTUMISHI BOYS' ACADEMY

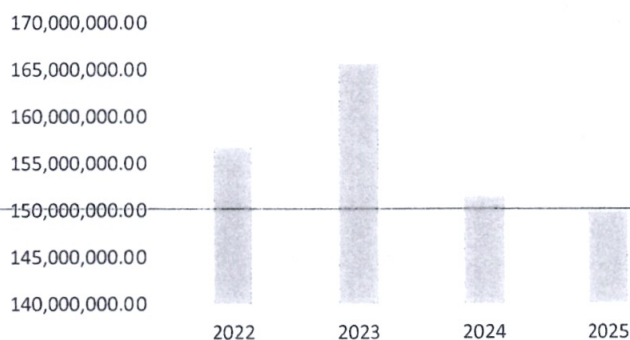
Annual Report and Financial Statements For the year ended 30 June 2025

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

GROWTH OF OTHER INCOME

YEAR	INCOME
2022	156,726,144.00
2023	165,643,145.00
2024	151,502,501.00
2025	149,767,937.00

GROWTH IN OTHER INCOME

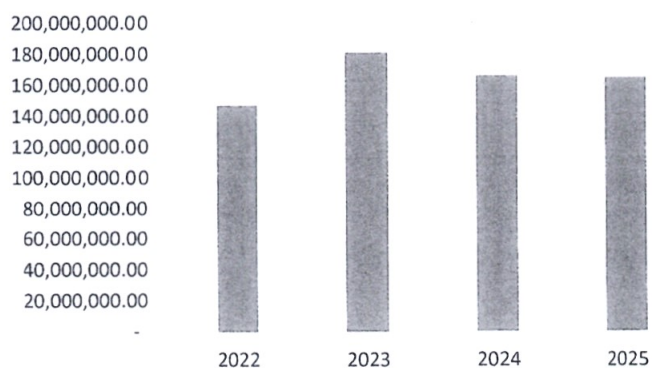


- A three-year overview of growth in expenditure of the school

GROWTH IN EXPENDITURE

YEAR	EXPENDITURE
2022	146,484,765.00
2023	180,661,742.00
2024	165,727,938.00
2025	163,838,743.00

GROWTH IN EXPENDITURE EXPENDITURE



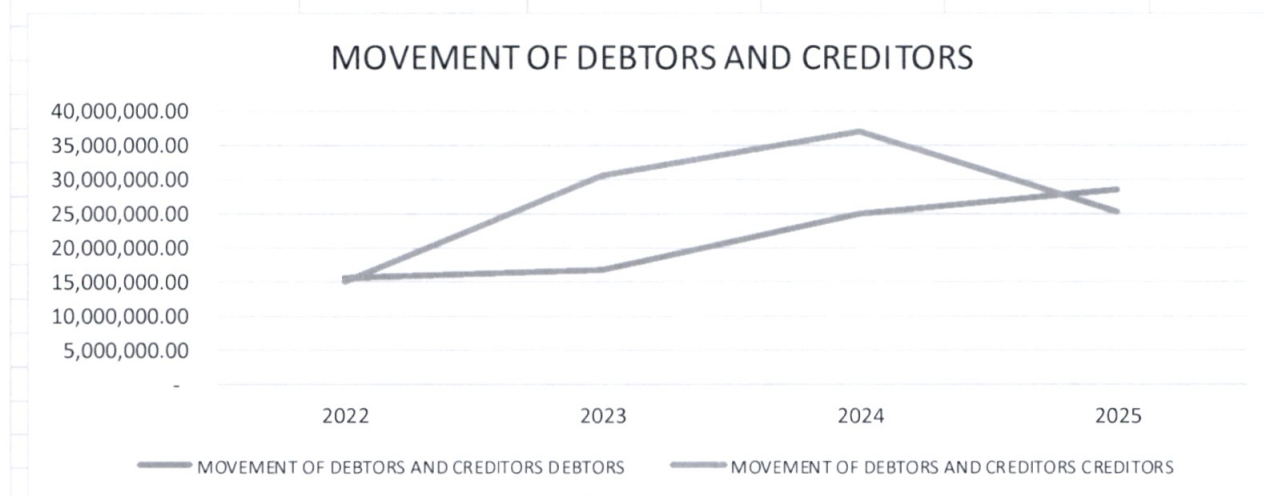
UTUMISHI BOYS' ACADEMY

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

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

MOVEMENT OF DEBTORS AND CREDITORS

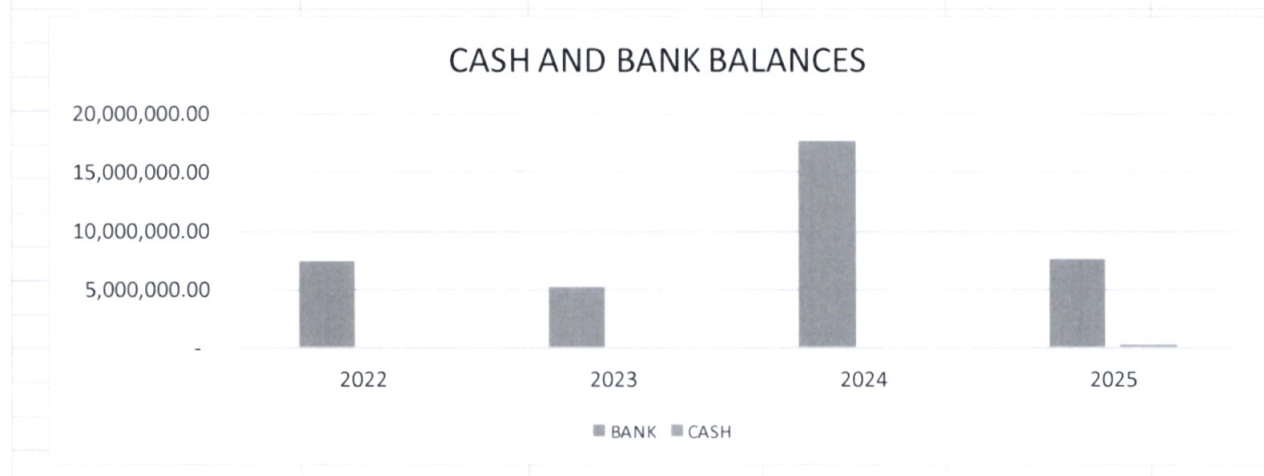
YEAR	DEBTORS	CREDITORS
2022	15,530,615.00	14,996,453.00
2023	16,829,760.00	30,540,335.00
2024	25,165,480.00	37,042,665.00
2025	28,420,054.00	25,250,729.00



- cash and bank balances of the school over the last three years

CASH AND BANK BALANCES

YEAR	BANK	CASH
2022	7,432,512.00	29,159.00
2023	5,329,294.00	53,888.00
2024	17,693,853.00	142,437.00
2025	7,668,549.00	240,409.00



UTUMISHI BOYS' ACADEMY

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

b) Teacher Student ratio:

Year	No Of Students	Teachers	Ratio
30-06-2025	1251	58	22

c) The mean score in the 2021-2024 KCSE:

UTUMISHI ACADEMY					
YEAR	MEAN SCORE	CANDIDATURE	QUALIFIED TO UNIVERSITY	TARGET	REMARKS
2024	9.15	317	312	10.44	NOT ATTAINED
2023	7.96	324	294	10.5	NOT ATTAINED
2022	7.89	311	243	11.4	NOT ATTAINED
2021	8.27	334	284	10.6	NOT ATTAINED

d) Number of Candidates in the 2021-2024 KCSE:

UTUMISHI ACADEMY	
YEAR	CANDIDATURE
2024	317
2023	324
2022	311
2021	334

e) The capacity of the school:

No. of students	1251
Dining halls	2
Dormitories	6
Staff toilets	34
Staff urinals	5
Students' toilets	105
Students' urinals	43
Laboratories	5
Classrooms	31
Technical rooms	5
Workshops	4
Library	1
Kitchen	1
Computer lab	1
Departmental offices	16
Administrative offices	5
Stores	4
Bakery	1
Garage	1
Slaughter house	1
Guardrooms	2

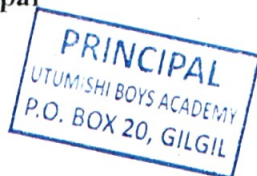
UTUMISHI BOYS' ACADEMY
Annual Report and Financial Statements For the year ended 30 June 2025

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
3-step kitchen roof construction (for proper aeration)	FDSE-maintenance and improvement fund	Paid and completed	3,307,543	3,307,543	COMPLETE
Construction of 8 No.-door boys' toilet	FDSE-maintenance and improvement fund	Paid and completed	1,920,700	1,920,700	COMPLETE

Maria S. G. G. G.

School Principal



4. Statement of School Management Responsibility

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

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

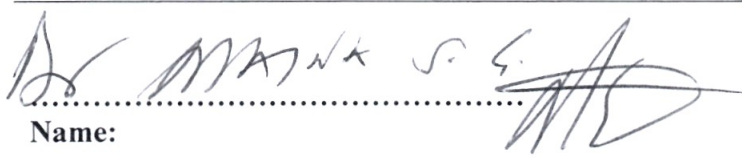
The Board of Management of Utumishi Boys Academy accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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 30 June, 2025, and of the school's financial position as at that date.


.....
Name: PATRICK TIRO

Designation: Chairman, School Board of Management

Date: 18/3/26


.....
Name:

Designation: School Principal & Secretary to Board of Management

Date: 18/3/26




.....
Name:

Designation: Bursar/ Finance Officer

Date: 18/3/26

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 UTUMISHI BOYS ACADEMY FOR THE YEAR ENDED 30 JUNE, 2025 - NAKURU COUNTY

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that 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

Opinion

I have audited the accompanying transitional IPSAS financial statements of Utumishi Boys Academy - Nakuru County set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of financial

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Utumishi Boys Academy as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Utumishi Boys Academy Management in accordance with ISSAI 130 on the 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Significant Exceptions in the PSASB Reporting Templates

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

In the circumstances, incomplete financial reporting may reduce transparency, comparability, and reliability of the financial statements.

2. Unresolved Prior Year Matters

The Auditor-General's report for the year ended 30 June 2024 raised several audit issues which remained unresolved as at 30 June, 2025. Management has not taken adequate action to address these matters. The issues relate to prior periods and have been reported for emphasis of matter purposes;

No.	Year	Audit Issue
1	2023/2024	Lack of land ownership documents
2	2023/2024	Unsupported biological assets
3	2023/2024	Budgetary Control and performance
4	2023/2024	Accuracy of school enrollment data
5	2023/2024	Irregular transfer of funds to KESSHA
6	2023/2024	Irregularities in procurement process
7	2023/2024	Failure to maintain imprests register
8	2023/2024	Long outstanding receivable
9	2023/2024	Lack of an approved fraud policy
10	2023/2024	Lack of risk management strategies and key policies
11	2023/2024	Lack of IT policy, strategic plan and committee
12	2023/2024	Failure to develop a school improvement plan

Other Information

The Management is responsible for the Other Information set out on pages iii to xiii which comprise of Key School Information and Management, Summary Report of Performance, 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 thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of financial performance reflects operation payments amount of Kshs.13,899,657 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.1,023,820 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.1,023,820 could not be confirmed.

2. Over-Funding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amounts of Kshs.3,774,327 and Kshs.15,932,589, respectively as disclosed in Notes 1 and Note 2 to the financial statements. During the financial year, NEMIS reported an average number of one thousand three hundred and sixty-one (1,361) students while the enrolment records provided by the School indicated a total of one thousand two hundred and fifty-seven (1,257) students, resulting in an unexplained variance of one hundred and four (104) students translating to estimated capitation amounting to Kshs.1,111,760, equivalent to about Kshs.10,690 per student.

In the circumstances, the School was over-funded by estimated capitation amount of Kshs.1,111,760.

3. Non-Deduction of Capacity Building Levy

The statement of financial performance reflects payments amount of Kshs.163,838,743 which includes tuition, operations, infrastructure and boarding and school fund amounts of Kshs.4,708,803, Kshs.13,899,657, Kshs.6,014,367 and Kshs.139,216,416 as disclosed in Notes 6, 7, 8 and 9 to the financial statements respectively. However, examination of procurement contracts signed with the School's suppliers revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the goods, works and services done during the year, contrary to the Levy Order 2023 issued by the Public Procurement Regulatory Authority.

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

4. Irregularities in Procurement Processes

4.1 Lack of Functional Procurement Unit

The School did not have an established procurement function managed by a qualified procurement professional as required under Section 47(2) of the Public Procurement and

Asset Disposal Act, 2015 and Regulation 33 of the Public Procurement and Asset Disposal Regulations, 2020. Procurement activities were undertaken by individuals lacking the requisite qualifications.

4.2 Unstructured Procurement Processes

Review of procurement of infrastructure projects revealed absence of budgets, need analysis reports, procurement plans, failure to advertise, wrong choice of procurement methods and failure to comply with evaluation regulations. Further, the contracts signed with various contracts did not have contract costs.

4.3 Weaknesses in Record Keeping

During the year, the School failed to maintain complete procurement records, including tender documents, tender advertisements, bid evaluation reports, correspondences with supplier, contract documents, payment certificates and contract performance monitoring reports. This was contrary to Section 68 (1) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to keep records for each procurement for at least six years after the resulting contract has been completed, thus limiting audit trail and transparency.

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 and based on the audit procedures performed, except for the effects of the matter 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

Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.28,420,054 as disclosed in Note 13 to the financial statements which includes fees arrears balance of Kshs.28,296,048. Included in the balance is accounts receivable balance of Kshs.18,391,869 or 65% which had been outstanding for more than one (1) year. However, there was no age analysis and policy on the impairment of long

outstanding fees arrears casting doubt on full recoverability of the accounts receivable balance.

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

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

Responsibilities of Management and Board of Management

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to 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 ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 April, 2026

UTUMISHI BOYS' ACADEMY

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

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

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,774,327.00	3,642,590.00
Government grants for operations	2	15,932,589.00	19,241,499.00
Government Grants for infrastructure	3	-	-
School fund income- parents' contribu	4	138,651,242.00	146,001,906.00
Miscellaneous incomes	5	10,599,763.00	11,128,441.00
Total Receipts		168,957,921.00	180,014,436.00
Payments			
Tuition	6	4,708,303.00	2,456,790.00
Operations	7	13,899,657.00	10,271,134.00
Infrastructure	8	6,014,367.00	5,649,700.00
Boarding and school fund	9	139,216,416.00	147,350,314.00
Total Payments		163,838,743.00	165,727,938.00
Surplus/De ficit		5,119,178.00	14,286,498.00

The school financial statements were approved on 18/3/26 2025 and signed by:

.....
PATRICK TITO

Name: *DS*

Chair BOM

Date: 18/3/26

.....
PRINCIPAL
UTUMISHI BOYS ACADEMY
P.O. BOX 20, GILGIL

Name:
School Principal/ Secretary to
BOM

Date: 18/3/26

.....
PHILLES KATHINE

Name: PHILLES KATHINE

Bursar/ Finance Officer

Date: 18/3/26

UTUMISHI BOYS' ACADEMY

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

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	7,668,549.00	17,693,853.00
Cash balances	11	240,409.00	142,437.00
Short term investments	12	-	-
Total cash and cash equivalent		7,908,958.00	17,836,290.00
Account's receivables	13	28,420,054.00	25,165,480.00
Total financial assets (a)		36,329,012.00	43,001,770.00
Financial liabilities			
Accounts payables	14	25,250,729.00	37,042,665.00
Total Financial Liabilities (b)		25,250,729.00	37,042,665.00
Net financial assets (a-b)		11,078,283.00	5,959,105.00
Represented by			
Accumulated fund b/fwd	15	5,959,105.00	(8,327,393.00)
Surplus/deficit for the year		5,119,178.00	14,286,498.00
Net Assets		11,078,283.00	5,959,105.00

The school's financial statements were approved on 18/3/26 2025 and signed by:

PATRICK T. TO

Name: Patrick T. To

Chair BOM

Date: 18/3/26

PRINCIPAL
UTUMISHI BOYS' ACADEMY
P.O. BOX 90 GILGIL

Mark M. M.

Name: Mark M. M.
School Principal/ Secretary to
BOM

Date: 18/3/26

Phyllis M. M.

Name: Phyllis M. M.

Bursar/ Finance Officer

Date: 18/3/26

UTUMISHI BOYS' ACADEMY

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

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,774,327.00	3,642,590.00
Government grants for operations		15,932,589.00	19,241,499.00
Government grants for infrastructure		-	-
School fund income- parents contributions/ fees		139,168,174.00	140,374,060.00
Other income		10,599,763.00	11,128,441.00
Total receipts		169,474,853.00	174,386,590.00
Payments			
Cash outflows for tuition		4,708,303.00	2,456,790.00
Cash outflows for operations		13,899,657.00	10,271,134.00
Cash outflows Boarding/lunch and school fund payments		154,779,858.00	143,555,858.00
Cash outflows Income Generating		-	-
Total payments		173,387,818.00	156,283,782.00
Net cash inflow/outflow from operating activities		(3,912,965.00)	18,102,808.00
Cash flow from investing activities			
Acquisition of assets		(6,014,367.00)	(5,649,700.00)
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
Net cash inflow/outflows from investing activities		(6,014,367.00)	(5,649,700.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
Net cash inflow/outflow from financing activities		-	-
Net increase/decrease in cash and cash equivalents		(9,927,332.00)	12,453,108.00
Cash and cash equivalent at beginning of the FY		17,836,290.00	5,383,182.00
Cash and cash equivalent at end of the FY		7,908,958.00	17,836,290.00

The school's financial statements were approved on 18/3/26 2025 and signed by:

Patrick Tiro

Name: *Patrick Tiro*

Chair BOM

Date: 18/3/26

PRINCIPAL
UTUMISHI BOYS' ACADEMY
P.O. BOX 20, GILGIL

Name: *Patrick Tiro*
School Principal/ Secretary to
BOM

Date: 18/3/26

PHYLIS ICHEMUKI

Name: *PHYLIS ICHEMUKI*

Bursar/ Finance Officer

Date: 18/3/26

UTUMISHI BOYS' ACADEMY
Annual Report and Financial Statements For the year ended 30 June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Teaching / Learning Materials	3,698,800.00	-	3,698,800.00	3,774,327.00	102%
TOTAL	3,698,800.00	-	3,698,800.00	3,774,327.00	
(2) Capitation Grant on Operations					
Personnel Emoluments	4,350,000.00	-	4,350,000.00	4,001,373.00	92%
Electricity, Water and Conservancy	2,616,719.00	-	2,616,719.00	2,859,250.00	109%
Medical/Insurance	1,650,000.00	-	1,650,000.00	1,381,490.00	84%
Administration Costs	2,237,524.00	-	2,237,524.00	2,156,531.00	96%
Activity	950,000.00	-	950,000.00	907,945.00	96%
Maintenance & Improvement MoE	4,460,325.00	-	4,460,325.00	4,626,000.00	104%
TOTAL	16,264,568.00		16,264,568.00	15,932,589.00	

UTUMISHI BOYS' ACADEMY
Annual Report and Financial Statements For the year ended 30 June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(4) Fees Charged on Parents					
Personnel Emoluments	10,500,000.00		10,500,000.00	11,347,126.00	108%
Repairs And Maintenance	6,100,411.00		6,100,411.00	6,547,220.00	107%
Local Transport / Travelling	4,999,985.00		4,999,985.00	5,316,545.00	106%
Electricity, Water and Conservancy	8,000,000.00		8,000,000.00	8,387,335.00	105%
Medical	515,650.00	350,000.00	865,650.00	800,382.00	92%
Administration Costs	9,030,250.00		9,030,250.00	9,618,839.00	107%
Activity	3,352,500.00		3,352,500.00	3,588,068.00	107%
Academic Improvement fund	43,582,994.00		43,582,994.00	45,879,614.00	105%
Fee On Boarding Equipment and Stores	49,000,000.00		49,000,000.00	47,166,113.00	96%
TOTAL	135,081,790.00	350,000.00	135,431,790.00	138,651,242.00	
5) Miscellaneous Income					
Rent income	-	300,000.00	300,000.00	302,600.00	101%
Income From Farming Activities	-	6,000,000.00	6,000,000.00	5,996,565.00	100%
Income from bakery	-	4,200,000.00	4,200,000.00	4,300,598.00	102%
TOTAL		10,500,000.00	10,500,000.00	10,599,763.00	
Grand Totals	155,045,158.00	10,850,000.00	165,895,158.00	168,957,921.00	

UTUMISHI BOYS' ACADEMY
Annual Report and Financial Statements For the year ended 30 June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(6) Expenditure For Tuition					
Internal Exams	150,000.00	30,000.00	180,000.00	173,750.00	97%
Teaching / Learning Materials	3,548,800.00	600,000.00	4,148,800.00	4,532,810.00	109%
Bank Charges		1,743.00	1,743.00	1,743.00	100%
Total	3,698,800.00	631,743.00	4,330,543.00	4,708,303.00	
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure For Operations					
Personnel Emoluments	4,350,000.00		4,350,000.00	4,000,605.00	92%
Repairs, Maintenance & Improvements	-		-	-	0%
Electricity, Water and Conservancy	3,716,719.00	600,000.00	4,316,719.00	4,603,673.00	107%
Medical	1,650,000.00		1,650,000.00	1,482,819.00	90%
Administration Costs	2,237,524.00	300,000.00	2,537,524.00	2,697,016.00	106%
Activity Expenses	1,150,000.00	-	1,150,000.00	1,112,016.00	97%
Bank Charges		3,528.00	3,528.00	3,528.00	100%
Total	13,104,243.00	903,528.00	14,007,771.00	13,899,657.00	
(8) Expenditure For Infrastructure	4,460,325.00				
Repair of classrooms		3,550,325.00	3,550,325.00	3,736,824.00	105%
Repair of walk way		2,200,000.00	2,200,000.00	2,276,265.00	103%
Bank Charges		1,278.00	1,278.00	1,278.00	100%
Total		5,751,603.00	5,751,603.00	6,014,367.00	

UTUMISHI BOYS' ACADEMY
Annual Report and Financial Statements For the year ended 30 June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	10,500,000.00		10,500,000.00	11,138,589.00	106%
Repairs, Maintenance and Improvements	6,100,411.00		6,100,411.00	5,597,848.00	92%
Local Transport / Travelling	4,999,985.00		4,999,985.00	4,805,323.00	96%
Electricity, Water and Conservancy	7,000,000.00		7,000,000.00	6,694,294.00	96%
Medical Expenses	415,650.00		415,650.00	425,436.00	102%
Administration Costs	9,030,250.00		9,030,250.00	8,723,967.00	97%
Activity	3,152,500.00		3,152,500.00	2,308,994.00	73%
Academic Improvement Fund	43,582,994.00		43,582,994.00	43,220,321.00	99%
Boarding Equipment and Stores	49,000,000.00		49,000,000.00	45,163,145.00	92%
Expenditure For Income Generating Activity(farm)	-	6,300,000.00	6,300,000.00	6,901,338.00	110%
Other Expenses On Income bakery	-	4,200,000.00	4,200,000.00	4,218,900.00	100%
Bank Charges	-	13,040.00	13,040.00	13,040.00	100%
Bank Charges	-	345.00	345.00	345.00	100%
Bank Charges	-	4,876.00	4,876.00	4,876.00	100%
Sub Total	133,781,790.00	10,518,261.00	144,300,051.00	139,216,416.00	
Totals	155,045,158.00	17,805,135.00	172,850,293.00	163,838,743.00	

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

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

Basis of Preparation

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

The school acknowledges the observation regarding disclosure of the transitional provisions under International Public Sector Accounting Standard 33.

Management confirms that the school is in the process of transitioning from cash-based reporting to the accrual basis of accounting as guided by IPSAS. In line with the transitional provisions allowed under IPSAS 33, some elements of the financial statements have not yet been fully recognized.

The elements not yet fully recognized include:

- **Property, Plant and Equipment (PPE):** Comprehensive valuation and capitalization of all school assets such as land, buildings, motor vehicles, furniture, and equipment is ongoing.
- **Depreciation of Assets:** Full depreciation schedules for all fixed assets are in the process of being developed.

Management is currently undertaking the following steps to ensure full compliance with accrual-based IPSAS:

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

1. Updating and maintaining a comprehensive **asset register** for all school property and equipment.
2. Reviewing and strengthening accounting systems to facilitate recognition of **accruals and receivables**.
3. Capacity building of accounting staff on **accrual based IPSAS reporting**.
4. Gradual implementation of depreciation policies for all capital assets.

The School is committed to progressively implementing the requirements of IPSAS and achieving full compliance within the timelines allowed under the transitional provisions.

2. Recognition of revenue and expenditure

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

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

UTUMISHI BOYS' ACADEMY

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

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	-	950,000.00
Laboratory Equipment	-	1,850,000.00
Internal Exams	-	25,203.00
Teaching / Learning Materials	3,774,327.00	800,000.00
Exams and assessment	-	17,387.00
Total	3,774,327.00	3,642,590.00

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	4,001,373.00	4,093,401.00
Repairs And Maintenance	-	1,576,440.00
Local Transport / Travelling	-	1,143,200.00
Electricity And Water	2,859,250.00	2,199,839.00
Medical	1,381,490.00	1,512,600.00
Administration Costs	2,156,531.00	2,123,392.00
Activity	907,945.00	1,128,027.00
Maintenance & Improvement	4,626,000.00	5,464,600.00
Total	15,932,589.00	19,241,499.00

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement		
Transition infrastructure grants	-	-
Administration Block/ Repair		
Economic stimulus grants	-	-
Other (specify)(NGCDF and County)	-	-
Total	-	-

UTUMISHI BOYS' ACADEMY

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

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	11,346,981.00	13,701,049.00
Repairs and maintenance	6,547,220.00	7,311,296.00
Local transport / travelling	5,316,545.00	7,478,527.00
Electricity and water	8,387,335.00	13,843,114.00
Medical	800,382.00	1,202,106.00
Administration costs	9,618,839.00	8,143,666.00
Activity	3,588,068.00	2,837,686.00
Fee on Boarding Equipment and stores	47,166,113.00	54,340,170.00
PTA Academic Programme	45,879,759.00	37,144,282.00
Total	138,651,242.00	146,001,906.00
CASHFLOW ADJUSTEMENT		
LESS FEES ARREARS	(9,904,179.00)	(11,919,852.00)
	128,747,063.00	134,082,054.00
Add fees arrears recovered	6,361,785.00	3,800,802.00
Add prepaid fees	2,105,116.00	2,156,201.00
Add advance	589,320.00	335,000.00
Add Clearance	64,890.00	
Total	139,168,174.00	140,374,060.00

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Rent Income	302,600.00	225,300.00
Income From Farming Activities (Inco	5,996,565.00	4,575,466.00
BREAKAGES AND LOSSES	-	1,116,438.00
Career forms	-	153,694.00
Student ID	-	243,100.00
Tender	-	28,000.00
school magazine	-	198,224.00
Bakery	4,300,598.00	3,449,250.00
Pocket money	-	1,138,969.00
Students Welfare	-	-
Accomodation	-	-
Accomodation (Income Gen)	-	-
Breakages and Losses	-	-
Sale of Assets	-	-
Total	10,599,763.00	11,128,441.00

UTUMISHI BOYS' ACADEMY

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

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	-	953,917.00
Reference materials	-	-
Laboratory Equipment	-	729,350.00
Teaching / Learning Materials	4,532,810.00	723,763.00
Exams And Assessment	-	17,000.00
Internal exams	173,750.00	25,000.00
Bank Charges	1,743.00	7,760.00
Total	4,708,303.00	2,456,790.00

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	4,000,605.00	3,636,610.00
Service Gratuity	-	-
Administration Cost	2,697,016.00	907,245.00
Repairs And Maintenance & Improve	-	2,533,060.00
Local Transport / Travelling	-	1,372,932.00
Electricity And Water	4,603,673.00	1,679,846.00
Medical	1,482,819.00	132,860.00
Activity Expenses	1,112,016.00	-
Bank Charges	3,528.00	8,581.00
Total	13,899,657.00	10,271,134.00

UTUMISHI BOYS' ACADEMY

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

8 Infrastructure

DESCRIPTION	2024-2025	2023-2024
	Kshs	Kshs
Construction of Workshop	-	-
Construction of Ablution Block	2,276,265.00	-
Repair Maintenance and Improv	-	1,205,397.00
Purchase of furniture	-	1,207,000.00
Purchase of equipment	-	1,600,000.00
Repair of dormitories	-	1,080,813.00
Repair of Classrooms	3,736,824.00	551,245.00
Bank Charges	1,278.00	5,245.00
Total	6,014,367.00	5,649,700.00

UTUMISHI BOYS' ACADEMY

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

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	10,541,741.00	13,072,456.00
Repairs And Maintenance & Improve	5,597,848.00	5,226,418.00
Local Transport / Travelling	4,805,323.00	4,734,919.00
Electricity And Water	6,694,294.00	11,379,362.00
Medical Expenses	425,436.00	338,737.00
Administration Costs	8,723,967.00	6,023,598.00
Activity	2,308,994.00	1,515,220.00
Student ID	-	116,620.00
Bank Charges	13,040.00	26,960.00
Bank Charges(Bakery)	345.00	
Bank Charges(Farm)	4,876.00	
Fee On Boarding Equipment and Store	45,163,145.00	53,961,240.00
school magazine	-	495,000.00
Career Forms	-	-
transport	-	1,200.00
Pocket money	-	1,224,809.00
Bakery (Income Gen)	4,218,900.00	3,455,092.00
breakages and losses	-	234,500.00
Farm (Income Gen)	6,901,338.00	8,586,606.00
Gratuity	-	20,000.00
University Registration	-	-
PTA Academic Programme	43,817,169.00	36,937,577.00
Bank Loan	-	-
Total	139,216,416.00	147,350,314.00
Casflow adjusted	-	-
Less sundry creditors	(21,780,723.00)	(34,886,455.00)
	117,435,693.00	112,463,859.00
Add sundry creditors	34,886,461.00	29,195,288.00
Add prepaid fees	2,156,204.00	1,345,041.00
Add advance paid	301,500.00	551,670.00
	154,779,858.00	143,555,858.00

UTUMISHI BOYS' ACADEMY

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

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
KCB - Tuition Account	Active	1109300565	271,842.00	1,205,817.00
KCB - Operations Account	Active	1109300662	887,278.00	3,480,348.00
KCB - School Fund Account/Boarding	Active	1109299796	3,903,913.00	4,746,077.00
Equity	Active	0770297569171	1,684,502.00	5,504,314.00
KCB - pta saving	Active	123035869	463,445.00	120,083.00
EQUITY BAKERY	Active	0770283096426	118,821.00	37,468.00
Farm	Active	1106199081	49,527.00	937,908.00
KCB - Infrastructural Account	Active	1237005779	289,221.00	1,661,838.00
Total			7,668,549.00	17,693,853.00

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
School Fund Account	183,121.00	48,129.00
Infrastructure	4,466.00	20,236.00
Income Generating Account	52,800.00	74,070.00
Total	240,409.00	142,437.00

12 Short Term Investments

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

UTUMISHI BOYS' ACADEMY

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

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	28,296,048.00	24,753,654.00
Other Non-Fees Receivables		
(list/schedule attached) advance	124,006.00	411,826.00
Imprest (list/schedule attached)	-	-
Rent arrears (list/schedule attached)	-	-
Total	28,420,054.00	25,165,480.00

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,904,179.00	35%	11,919,852.00	48%
Between 1- 2 years	7,158,067.00	25%	3,217,927.00	13%
Between 2-3 years	3,217,927.00	11%	4,084,310.00	16%
Over 3 years	8,015,875.00	20%	5,531,505.00	22%
Total (should tie to note 13 a)	28,296,048.00	100%	24,753,654.00	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and	21,724,485.00	34,886,461.00
Prepaid Fees	3,405,116.00	2,156,204.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	56,238.00	-
Pocket Money	64,890.00	-
Other payables (specify)	-	-
Total	25,250,729.00	37,042,665.00

STUDENT FEES ARREARS YEAR 2024/2025			
1	7647	LABAN BOSIRE OMWOYO	1.00
2	7585	KEITH KAMAU MUGUTI	1.00
3	7544	EDWIN THUKU KARATU	1.00
4	7754	NOAH KIPROP KOECH	1.00
5	6891	ADRIAN KIPROP	1.00
6	7117	NDIRANGU CURTIS NJORGE	1.00
7	7079	ROBINSON SUPEYO NARANKAIK	1.00
8	7729	GIBSON MWANGANYI ABDALLA	4.00
9	7429	OTIENO FELIX ODIUOR	4.00
10	7430	PAUL GATHIRWA MAINA	4.00
11	6903	GEORGE GITOGO WAINAINA	4.00
12	7043	RYAN KIPLANGAT MUTAI	4.00

UTUMISHI BOYS' ACADEMY

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13	7250	MWENDA BRYAN WANYERI	13.00
14	7328	CHRISTOPHER KANYARI KARIUKI	20.00
15	7142	RYAN NYAKUNDI MARANGA	25.00
16	6931	KELVIN OMOO NGIGE	31.00
17	7389	MICHAEL SHISIAH MAKUNZO	35.00
18	7838	EZRA WEKESA WETOSI	61.00
19	7496	KARANJA ANTONY GICHUI	61.00
20	7542	KAMAU KENNEDY MAGENDA	61.00
21	7767	OBUYA HERMAN ONGILI	61.00
22	7426	WAYNE MOSE NYAMBINI	61.00
23	6838	ELVIS NDONGA KINUTHIA	61.00
24	7616	YVES GISEMBA	63.00
25	6883	LARRY KIPKORIR KOKWON	63.00
26	6841	DAVIES KIPKEMOI	75.50
27	7569	CHRISTIAN MITCH OKARA	81.00
28	6642	OGOLA JABEZ WARIARO	91.00
29	7589	KEVIN KIBET	96.00
30	7735	BILLY JOSEPH MUGAI MUTHOGA	174.00
31	7234	BILLY KIMOSOP KANGOGO	193.00
32	7610	MIRI BURTON MURAGURI	232.00
33	7775	YAHYA MOHAMED HASSAN	304.00
34	7350	DIMITRY SHAZALA MISIGO	317.00
35	7785	BLESSED NGECHU KARIMI	321.00
36	7362	EMMANUEL KIPROTICH MUTAI	361.00
37	7660	BRIAN KIPCHUMBA	404.00
38	6924	PHILIP LEON GUNDO	408.00
39	7311	SIMON TALI	424.00
40	6796	RYAN WANGAI NJUGUNA	424.00
41	7839	GIFT APOLLO KILELU	457.00
42	7281	LENNOX MWANGI	457.00
43	6939	IMBUSI RAMSY C NASHALI	481.00
44	7101	WILBERFORCE KIBET TONUI	486.00
45	6804	KAHAMA PETER NJENGA	500.00
46	7376	WAMBUI KAMAU BENSON	506.00
47	7855	PAUL MEMUSI ODUPOI	561.00
48	7316	ONDUSO BRYTON NYAISU	600.00
49	7573	KINGA VICTOR JOB	601.00
50	7319	WESLEY NJIRU SIMBA	604.00
51	7535	MICHAEL ALLEN JAFAR	624.00
52	7797	HAMZA ADAN GABABO	630.00
53	7445	OCEAN TROY ODHIAMBO OTIENO	657.00
54	7339	PARNYOMPE EMMANUEL SOIPEI	657.00
55	7499	AUSTIN MWANIKI MUGUNYA	658.00
56	7786	ANTHONY MUCHIRI MUIRURI	659.00
57	7731	FABIAN DERICK KIPROTICH	681.00
58	6934	ANTONY NYAMBOGA MONGARE	681.00
59	7287	HUMPHREY IRIMU MURIGU	681.00
60	7378	ALVIN MAINA WAIRIMU	695.00
61	7673	EMMANUEL KIPRUTO MARITIM	696.00

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62	7277	DERRICK ROTICH	696.00
63	7665	MWANGI KELVIN MACHARIA	700.00
64	7693	RAPHAEL NGUNJA KURIA	700.00
65	7842	ISAIAH CHOL NHIAL	700.00
66	7784	VICTOR KIBET	700.00
67	7381	WAWERU JASON KARANJA	700.00
68	7462	MAYAKA BRAMWEL ACHIRA	700.00
69	7843	CHRISTOPHER NGUGI NDUNGU	700.00
70	7635	LINCOLN ISRAEL	700.00
71	7501	KAHETE EMMANUEL MWANGI	700.00
72	7457	FREDERICK FIDEL SHIVONJE	700.00
73	7859	SHALOM NGATHO MWAURA	700.00
74	7081	NICK MACHARIA KAMAU	700.00
75	7172	DAVIES KIPTOO TAIWA	700.00
76	7246	CESC BOSIRE OMWENGA	700.00
77	6992	CHRISTIAN RICHARD ODENDA	700.00
78	6889	MELVIN MURIUKI MUTUMA	700.00
79	6932	CHEGE SAMUEL MWANGI	700.00
80	7346	ESMOND KIPCHUMBA KOSGEI	701.00
81	7574	AMOS ONGARO NYAMBOGA	703.00
82	7760	HANS MUGO KINYUA	704.00
83	7778	AYUAL GARANG BUL	704.00
84	7825	HADSON MUMO MUEMA	704.00
85	7591	EMMANUEL FEDIN NYAA	707.00
86	7237	SHUKUTI BIDAN MURUNGA	708.00
87	6896	ABSALOM NYAMWEYA OMBASO	708.00
88	7422	AUSTINE NYANOTI RAMUS	724.00
89	7085	MBARACK LEKEN KENKA	751.00
90	7068	BONAVENTURE NYATUKA	756.00
91	6918	MOHAMED ABDI ADAN	763.00
92	6473	ERIC MUCHERU NJUGUNA	800.00
93	7703	KOSEN KEITH TOPOIKA	804.00
94	7587	OKIDIANGI WESLEY RICHARD	804.00
95	7463	DUNCAN KIPKOECH	804.00
96	7087	FIDEL MACHARIA	804.00
97	7011	MARVIN KIPLANGAT	804.00
98	7127	LIONELLE MALIBE GALANA	804.00
99	7016	AGAI JACKSON OGOLLAH	804.00
100	7862	COLLINS KIPNGENO TONUI	804.00
101	7860	ANAEL ANTHONY MUTUGA	804.00
102	6751	KINUTHIA IAN MWASI	808.00
103	7256	GITONGA AUSTIN MWENDA	820.00
104	7128	PRINCE PETER	886.00
105	7577	MWANGI INNOCENT GICHUKI	897.00
106	7181	STEPHEN ODIWUOR MBOYA	908.00
107	7527	VICTOR KIPCHUMBA	957.00
108	6970	GITHEMBE MICHAEL	981.00
109	6563	JUSTIN GICHUKI MWANGI	1,000.00
110	7275	MORRIS KODI	1,004.00

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111	6484	DUKE JUNIOR OTIENO	1,061.00
112	6558	ELIAZER KIPNGENO NGETICH	1,061.00
113	7564	PARMUAT STEPHEN SOLONKA	1,161.00
114	6572	MWANDIKI ELVIS KIMATHI	1,191.00
115	7601	NYONGESA DAVID MATING'I	1,231.00
116	7594	LEVIS GICHUKI KARANJA	1,304.00
117	6837	LEMUEL MUTWIRI	1,320.00
118	7733	BRIAN SAITABAU YENKO	1,363.00
119	7017	SAMUEL PETER GITHINJI KIBATA	1,386.00
120	6972	CARL OWEN BALA	1,386.00
121	7313	BRADLY KIPCHUMBA ROTICH	1,481.00
122	6652	SIRA GRANT NOEL	1,481.00
123	6736	GICHABA DAVIS GICHANA	1,653.00
124	6750	NEWTON GICHUKI KANAIYA	1,720.00
125	7268	JEFF MWANGI WAMAE	1,759.00
126	6594	IGNESCIOUS MUGENDI MWANGI	1,786.00
127	6497	VICTOR WACHIRA GITAH	1,789.00
128	7441	MICHAEL MUCUNU WAKAREMA	1,804.00
129	7662	IYAN KIPCHUMBA	1,804.00
130	7321	JONATHAN ROTICH PSITET	1,804.00
131	7858	BRIGHT DICKENS WACHIRA	1,804.00
132	6491	EMMANUEL BARAKA	1,804.00
133	7443	MACHOGU JOSEPH NYANAMBA	1,824.00
134	7749	LEKISHON LETURA	1,881.00
135	7027	SIMON MUTILE AMIANDA	1,924.00
136	6582	MWANGI IAN NJORGE	1,924.00
137	6702	EPHRAIM NJAGI GITONGA	1,961.00
138	6732	VINCENT LERANTON ODIPO	1,961.00
139	6797	BRILLIANT LITUNDA MUHATI	1,961.00
140	6706	SAMUEL MAKAI NDAKA	1,973.00
141	7371	RAMON JOSEPH	1,981.00
142	6740	ADAN ABDIMAJID MUKTAR	1,991.00
143	6662	BARAKA ENOCH BARUCH	1,997.00
144	6562	WANGARI JOSEPH MERU	1,999.00
145	6718	GITHINJI SAMUEL THUO	1,999.00
146	6860	RAMADHAN OSHE AMBA	1,999.00
147	6519	KAVOI GABRIEL MWONGELA	1,999.05
148	6526	ED SPENCER KANGICHU	2,000.00
149	6533	MUCHAI NEVILLE KIMANI	2,000.00
150	6561	WAMAE ALLAN KAMAU	2,000.00
151	6680	BUYA CARLOS KOMORA	2,000.00
152	6687	JAMES MUNGAI WAWERU	2,000.00
153	6729	SORA ELEMA HASSAN	2,000.00
154	6806	MUENDO KELVIN NDONYE	2,000.00
155	6499	GITONGA EMMANUEL MUNENE	2,000.00
156	6506	ALVIN MWANGI	2,000.00
157	6548	KARIUKI MOSES WAWERU	2,000.00
158	6604	MAINA FERDINAND KIRIGA	2,000.00
159	6625	KIHARA DANIEL MURIITHI	2,000.00

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160	6716	KAMAU MORRIS NJOROGI	2,000.00
161	6779	TREVOR KIPNGENO KORIR	2,000.00
162	6793	YUSUF ISAAK NUROW	2,000.00
163	6821	MUTINDA LIAM LUIS	2,000.00
164	6514	TREVIS MASAI GITHUNGURI	2,000.00
165	6556	CASWELL KIPRUTO KIPKORIR	2,000.00
166	6626	FELIX KIPRONO ROTICH	2,000.00
167	6640	ANDREW KINYANJUI NGUGI	2,000.00
168	6724	KAMAU GEORGE NDUATI	2,000.00
169	6780	KORIR TRAVIS KIPNGETICH	2,000.00
170	6822	MULONGO ZANE TANDIE	2,000.00
171	6829	FORTUNE IRUNGU NJERI	2,000.00
172	6857	MUOKA SAMUEL MWENDWA	2,000.00
173	6627	GITONGA JOHN BATISTA	2,000.00
174	6634	ALBERT OTWANI ETYANG	2,000.00
175	6676	EMMANUEL OPAR ONYANGO	2,000.00
176	6739	ADAN FUAD MUKTAR	2,000.00
177	6795	MWITI NOEL KIMATHI	2,000.00
178	6830	MWANGI RYAN WAWERU	2,000.00
179	6844	DERRICK ONDARI MOMANYI	2,000.00
180	6537	WARUI MARX KANYUIRA	2,000.00
181	6600	AMIR ISMAIL SULEIMAN	2,000.00
182	6656	KIMANI GEORGE GITAU	2,000.00
183	6719	OMARFARUK ADAN ABDIRAHMAN	2,000.00
184	6754	NZUMBI JEFFREY MUOKI	2,000.00
185	6852	DAVIS OLOMUNYAK	2,000.00
186	6531	JASON RANDA NZIOKA	2,000.00
187	6545	DENSEL MUTUKU MUTUA	2,000.00
188	6573	PRINCEMARK MUGO MUTHOKA	2,000.00
189	6615	SAMMY MUSA MUGANKA	2,000.00
190	6622	JESSE EPHRAIM MURIITHI	2,000.00
191	6629	JONATHAN NGURIMU KAMAU	2,000.00
192	6643	ISAAC KANYI KAMAU	2,000.00
193	6650	ELVIS MUTUGI MUGAMBI	2,000.00
194	6671	ALVAN SAMERI KABAKA	2,000.00
195	6685	MICHAEL WARUHARI NJUGUNA	2,000.00
196	6692	MARK NJUGUNA NYURURU	2,000.00
197	6734	LEWIS OBONYO KIRK	2,000.00
198	6825	KIMANI BLESSED MWANGI	2,000.00
199	6602	KAHATO LANCE KAMAU	2,000.00
200	6728	OCHIENG WELLINGTON JABIYA	2,000.00
201	6735	NJUGUNA REGAN THUKU	2,000.00
202	6756	MUTURI SAMUEL KANYANJUA	2,000.00
203	6770	LEONE KIPKIRUI SAMOE	2,000.00
204	6819	KIRAGU LEON VENANZIO KIMANI	2,000.00
205	6745	NOOR AHMED MOHAMED	2,001.00
206	6527	KELVIN KIGEN ROTICH	2,004.00
207	6913	ANTONY MUHIA WAMBUI	2,031.00
208	6577	SHEM KINOTI KATHURIMA	2,060.00

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209	7593	OLUOCH RICHARD OTIENO	2,061.00
210	6638	MAGONDU JEFF FRANCIS	2,061.00
211	6523	VICTOR KIPRUTO	2,061.00
212	6816	TANUI TEDDY KIMUTAI	2,091.00
213	6811	MUCHINA STEPHEN GACHARI	2,204.00
214	7245	EMMANUEL COLLINS GITHIGE	2,220.00
215	6576	ZACHARIA ASSAD SAGAWI	2,496.00
216	6710	ELWIN EDGAR NAUDO	2,525.00
217	6551	MUKURUMA ARTHUR MBUGUA	2,541.00
218	6717	DENIS MAREGE NYAMBEGO	2,561.00
219	6981	GITANGU IAN KIBINDU	2,594.00
220	7196	LAMPARD KIMUTAI	2,626.00
221	6948	KELVIN KIBET KOECH	2,676.00
222	6757	AWUOR ISAACK NEWTON	2,700.00
223	6772	GABRIEL OPOLLO	2,700.00
224	6801	RAPASI LEMARAMBA	2,700.00
225	6655	GATHONI SAMUEL MWANGI	2,700.00
226	6749	CHEMUIWO EVANS KANGOGO	2,700.00
227	6711	DAUDI LYNNE MUSINGILA	2,731.00
228	6649	KORIR ADAM KIBITOK	2,761.00
229	7000	LAWRENCE KIMUTAI KETER	2,804.00
230	6725	GICHODI CALEB KATHAKA	2,804.00
231	6823	MUTUA EUGENE MUTUNE	2,804.00
232	7046	NAMAN MUKADA OPAGAL	2,818.00
233	6579	GICHUNGO ELIASHIB VICTOR	2,891.00
234	6612	IAN MATHEWS OSORO	2,991.00
235	6647	ODHIAMBO KIERAN FAROUK	2,991.00
236	7003	DENNIS KABIRU GICHANGA	3,000.00
237	6976	KHALID DUMNA NGENYA	3,056.00
238	7691	ADRIAN GEORGE MATUNDURA	3,071.00
239	6618	WACHIRA TIMOTHY KUNGU	3,078.00
240	7063	MUTHAKA IAN MWANGI	3,108.00
241	6762	BILL KIPRUTO KOECH	3,181.00
242	7856	JAYDEN FURAHA KARUGU NDUNGU	3,304.00
243	6585	AARON KIPROP RONO	3,341.00
244	6635	MORGAN KIBET KEMBOI	3,386.00
245	7236	CALEB KIPKORIR RONO	3,424.00
246	7015	IAN MPOKE MPAAEYI	3,476.00
247	6755	NICODEMUS NYUMU WAHOME	3,550.00
248	7400	ANDREW MLAMBA MWANYAGE	3,609.00
249	7588	THIRU VICTOR CHEGE	3,720.00
250	7550	SYLVAIN KIPCHUMBA	3,804.00
251	7382	LOUISE NYONGESA	3,804.00
252	6849	SIMON CHARLES MUO	3,804.00
253	6774	KENAZ KIPYEGON KIRUI	3,804.00
254	6564	MESHACK KIPLANGAT	3,991.00
255	7730	REAGAN ESHIKUTA	4,061.00
256	7091	ADALLA SIMON PRINCETON JNR	4,061.00
257	7169	NGEI KENNEDY KIOKO	4,061.00

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258	6660	BRIAN RYAN MULUPI	4,061.00
259	7781	STEVE JOHN NDERITU	4,111.00
260	7306	FRANKLIN KIBET	4,404.00
261	7149	NJOKI MARK BRAISON	4,481.00
262	7687	KANTET FESTUS MWANIK	4,561.00
263	6675	DENNIS MUTUA MULEI	4,586.00
264	7559	KARIUKI IVAN USHER MWESIGWA	4,804.00
265	7007	ENDURAJI MASTER BRANDON	4,804.00
266	6694	MWANIKI MUNENE MOSES	4,804.00
267	7748	GIDEON SARUNI LETOLUO	4,806.00
268	6628	ELDON ANNAN OMBONYE OTEYO	4,908.00
269	7146	FIDEL OMONDI OTIENO	4,956.00
270	7449	MWAIWU ANDREW MKALA	5,000.00
271	7738	JULIUS MUSYOKA	5,000.00
272	7352	MACHARIA RYON KIMATHI	5,000.00
273	7233	MARIGA CHARLES KAHARIRI	5,000.00
274	6678	REAGAN MURIKI MUNENE	5,020.00
275	7583	KIMANI KEITH MARSHALL KINUTHIA	5,061.00
276	6742	IAN KIPLANGAT KORIR	5,061.00
277	6668	THOMAS SINDA MWITA	5,120.00
278	7734	KAGIMA JOHN KENNEDY	5,261.00
279	7353	MWANGI LIVINGSTONE KIMARI	5,371.00
280	7692	MOHAMED ABDUL RAUF	5,700.00
281	7515	NJUGUNA JOHN JOEL	5,720.00
282	7286	JEFF GITAU NJUGUNA	5,720.00
283	7568	KYULE MELVIN NZUNGI	5,781.00
284	7139	JEFFERSON KASYOKI WAMBUA	5,798.00
285	7694	ANDERN KIPCHIRCHIR	5,804.00
286	7366	KARIAH ENOCK KIPRONO	5,804.00
287	6875	ABDIRAHMAN IYA ADAN	5,908.00
288	7351	EMMANUEL WAWERU NGUNYA	6,061.00
289	7547	VICTOR CHARLES MWANGI	6,061.00
290	6713	BRANDON NJUNGE INGOSHE	6,070.00
291	7009	TIMOTHY KIRAGU KINYANJUI	6,796.00
292	7431	OMONDI SHAWN OTIENO	6,804.00
293	7567	MUSA OLESANINGO SONKORO	6,804.00
294	7640	LENNY RODGERS PHILIP	6,804.00
295	7471	MUKARU JOHN MBURU	6,804.00
296	7039	ABEL KIPKURUI LANGAT	6,804.00
297	7033	LUTTA LESLEY MUGABI	6,804.00
298	7069	BRANDON MUNENE IRERI	6,804.00
299	7120	THUO SAMMY KARANJA	6,804.00
300	7850	IAN ANGWENYI	6,804.00
301	7392	THEOPHILUS WAFULA	6,981.00
302	7095	VERNON KISUMBA NYAMAI	7,000.00
303	6584	DERRICK WANGOMBE MAINA	7,000.00
304	6760	WALTERPAUL MUIRURI NDUNGU	7,000.00
305	6869	BLESSED MEMUSI PARKURITO	7,057.00
306	7690	NJUGUNA JOHN KINYANJUI	7,061.00

UTUMISHI BOYS' ACADEMY

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307	6876	IMMANUEL SARO MAE	7,061.00
308	6836	MOKUA EMMANUEL ONDIGI	7,191.00
309	7115	EDMOND KIPKORIR KOECH	7,286.00
310	6807	JUAN ALEX WADEDE	7,291.00
311	7747	KIPCHUMBA OBADIAH	7,620.00
312	6517	RICHIE CHEGE KIMANI	7,680.00
313	7772	GRIFFIN OMWENGA ONCHONGA	7,700.00
314	6963	BARRACH KIPRONO	7,736.00
315	6503	EADHILI JEREMY UAKAA	7,791.00
316	7711	CARDEAN COSMAS MUTISYA	7,804.00
317	6764	ENOCK KIPKIRUI BETT	7,820.00
318	7159	EZRA MUGAMBI LECHUTA	7,928.00
319	7651	OMAYIO AUDRENE AZARIAH	7,931.00
320	7398	LENNY WANJOHI MWANGI	8,000.00
321	6663	CHACHA SILIVESTAR MUHIRI	8,181.00
322	7205	GIDEON KIPROTICH	8,320.00
323	6470	KIBE LEON NGUGI	8,320.00
324	7461	KIPROTICH MARCUS BRYAN	8,804.00
325	7446	MORARA CHRISTAN MAYIEKA	8,804.00
326	7220	JAMES NGUTHIRU NDUNGU	8,804.00
327	6475	DANIEL MURIITHI KINYUA	8,804.00
328	6661	PRINCE MOSES OTUNGA	8,888.00
329	7114	FESTUS MAROA	9,006.00
330	6664	JAMES ALVIN OTIENO	9,304.00
331	7666	KEVIN KIPNGETICH NGENOH	9,320.00
332	6962	BAKARI BEJA GUNI	9,320.00
333	7243	MATIRU PETER THUO	9,424.00
334	6996	GODFREY OKINYI ANYONA	9,486.00
335	6653	MULWA DESMOND KIIO	9,681.00
336	6489	IAN KIPROTICH MELLY	9,691.00
337	6498	NYAGA RAYMOND MWENDA	9,700.00
338	6620	DENNIS MUGAMBI	9,743.00
339	7852	STEPHEN MWANGI MUGO	9,804.00
340	7609	NDUNGU ARSHAVIN MUKURIA	9,804.00
341	6608	STAN KIGO MUGAMBI	9,804.00
342	6791	PARKURITO PEREZ LEMPIRIS	9,991.00
343	7379	JABAL LUCAS MWENDA LWANDE	10,000.00
344	7317	NDUNGU GABRIEL KIMANI	10,000.00
345	7473	NYAKUNDI CLAPPERTON NYABIOSI	10,001.00
346	6722	MOUSTACHE GILBERT BRANSON	10,061.00
347	7506	SILVESTER LESIAI TAKONA	10,224.00
348	6866	RAMON HAROLD TANGAI	10,320.00
349	7853	ELISHA KIPKEMOI	10,561.00
350	7681	WAHOME ALEX MWANGI	10,724.00
351	6877	BRIDEN KIMUTAI BYEGON	10,786.00
352	7383	BRIAN KIPNGENO	10,804.00
353	7055	NDUNGU SEANCROSS	10,804.00
354	6557	KARIUKI JAMES MWANGI	10,804.00
355	7064	EGWOKU ISRAEL MUTENDE	10,820.00

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356	6778	FRED NJUGUNA KIMANI	10,908.00
357	7312	KINYUA DALTON NJIRAINI	10,951.00
358	7851	NJOGU RIMOMOH KIRUMBA	11,000.00
359	7467	KAMAU STANLEY NJORGE	11,061.00
360	6699	MARK KIPTOO SAINA	11,094.00
361	7649	MUORIA EVANS NJAU	11,731.00
362	7360	WAIGWA GEOFFREY NJOGU	11,761.00
363	6940	KYLE KINUTHIA KAHARA	11,761.00
364	7363	MUOKI DYLAN MUMO	11,796.00
365	7618	NORBERT CEASAR MWAMBI	11,797.00
366	7629	BRANDON MESHACK MAGAKI	11,804.00
367	7782	GABRIEL OBONYO WEGA	11,804.00
368	7792	LINCOLN SAMUEL BAIYA NJENGA	11,804.00
369	7595	WAITHAKA MAXWELL MACHARIA	11,804.00
370	7652	SYLVESTER MWAI NGUGI	11,804.00
371	7483	ZACK OWINO OTIENO	11,804.00
372	7528	DAFALLAH FAREED WANGOME	11,804.00
373	7110	MAINA DENNIS NDAINI	11,804.00
374	7076	TYLER MUKIRI	11,804.00
375	6967	TIMOTHY WATHO MAINA	11,804.00
376	7863	LEWIS KIPLAGAT YATICH	11,804.00
377	6601	DAVID NJENGA WANJIKU	11,804.00
378	6571	JAVAN KIPTUM	12,000.00
379	7423	RYAN KIPROTICH LANGAT	12,061.00
380	7553	MICHAEL MWANJALA	12,061.00
381	6721	MWANIKI RYAN CHEGE	12,061.00
382	7418	BRIAN SIRMA KIBET	12,063.00
383	6547	NGANGA EDWIN NJUGUNA	12,124.00
384	7770	DESMOND NEMURJAO KINYARKUOO	12,181.00
385	7555	MANOA TINKOI KARIA	12,181.00
386	7296	GRIFFINS SINNE WAFULA	12,427.00
387	7697	CALEB CHERUIYOT LAGAT	12,681.00
388	7365	MAINA JOSEPH CHARLES	12,700.00
389	7689	MUTUKU JUDAH MUMO	12,761.00
390	7332	OMONDI MIGUEL MARTIN	12,804.00
391	6521	GLAD ADDI OKINDO	12,824.00
392	6522	OKINDO ELAM BARAKA	12,824.00
393	6591	EDDY KARANI MUTUNGWA	13,174.00
394	7674	KARANJA NICHOLAS KIRONGO	13,461.00
395	6867	STEPHEN GITHINJI WANJIKU	13,803.00
396	6589	KIPTOO CULISTERS	13,804.00
397	6850	WAHOME FELIX MATHENGE	13,804.00
398	7193	MESHACK KIMUTAI KIPROP	13,886.00
399	6669	SAIGURAN EDRIAN PAUL LESIAN	14,058.00
400	7737	WALUSUNA IAN FURAHA	14,181.00
401	7170	VICTOR MWANGI NGUMO	14,181.00
402	6912	EVANS KIPTOO ROP	14,386.00
403	7476	SAMMY PENNY	14,424.00
404	6539	INNOCENT MURIUKI NTONJA	14,491.00

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405	6789	ETOLE GERVASE VIGEDI	14,681.00
406	6659	NGIGI MARK MACHARIA	14,780.00
407	6953	PHILIP LESION	14,804.00
408	6979	LAWRENCE ODHIAMBO OTIENO	14,836.00
409	6666	GITAU STEVE NGUNYI	14,991.00
410	7827	RYAN NDUNGU WAMBUI	15,024.00
411	7199	NJOROGE SAMUEL GICHURE	15,061.00
412	6633	BRAVINE MOSETI OKIBO	15,879.00
413	7394	MUNENE KARL	15,981.00
414	6538	MWONGELA ALEX MWOLOLO	15,991.00
415	7407	KIMANI LEON MWAURA	16,061.00
416	6632	OKIBO BRITON MAJOR	16,061.00
417	7458	PASANTI ANTONY PARMERES	16,181.00
418	6605	ALEX KIBET BIWOT	16,304.00
419	6544	NGIGI PETER KAMAU	16,320.00
420	7424	WALLECE MAISON SANTITO	16,324.00
421	7421	ASBEL KIPRUTO	16,381.00
422	7367	LEMAYIANH SIOLOLO	16,674.00
423	6478	RYAN RAPTURE MAINA	16,686.00
424	7022	OWEN BRADLEY JUMBA	16,761.00
425	6809	MUCHIRI IAN MARK MUCHINJI	16,880.00
426	6631	NJERI CLINTON WARUI	17,000.00
427	6766	REAGAN MAINA KAFE	17,000.00
428	6767	MICAH MOGIRE ARUBA	17,000.00
429	7361	KINMARK WALLACE MUNGAI	17,061.00
430	7536	KIPNGENO KEN KIPRONO	17,381.00
431	7123	MOSES LERIONGA NTAMURUA	17,424.00
432	6641	MWATELA FEISAL KAMANZA	17,591.00
433	7208	REAGAN OCHIENG ODERO	17,686.00
434	6971	WAYNE BARAKA WAIRIMU	17,686.00
435	6776	JOEL OSTEEN MUTURI	17,903.00
436	7810	ARNOLD LEIYAN SANTITO	17,921.00
437	7719	WACHIRA VINCENT WAHOME	18,804.00
438	7779	MARK MBUGUA GAKOI	18,804.00
439	6947	BRUCE MWANGI RURIGA	18,881.00
440	7546	KIMANI JONATHAN NGURU	19,007.00
441	7450	MOSES GAITHO KARANJA	19,019.00
442	6746	KIRAI TREVOR WAKAHIA	19,061.00
443	6474	CARLOS NYAKUNDI ONYANCHIA	19,061.00
444	6784	RAPHAEL MOMANYI OMBEGA	19,191.00
445	7231	CHEBII RANDY KIMUTAI KORIR	19,208.00
446	7298	COLLINS KIPCHUMBA	19,424.00
447	7505	NJERU KELVIN MUNENE	19,424.00
448	7052	WESLEY BLASIO MBASU	19,658.00
449	7696	BRIAN KIPLANGAT	19,681.00
450	6748	NOEL JONES OTIENO	19,681.00
451	7481	DION IRUNGU MUIRURI	19,801.00
452	7380	RYAN MUMO MUTINDA	19,804.00
453	6709	REY GALO YIDAH	19,804.00

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454	6595	DANIEL KAISHA	19,898.00
455	6865	EVANS KAMAU MATHENGE	19,908.00
456	7038	WILLIAM OKECH OTIENO	20,000.00
457	6614	JASON KIKATA WASYA	20,008.00
458	6898	RYAN KALAMA NGUMA	20,061.00
459	7207	NZIOKA LEWIS MAKAU	20,304.00
460	7744	LEESLY KHAOYA MUSIMA	20,320.00
461	7024	LESLIE MUGO MUNENE	20,424.00
462	6513	KIMUTAI KIPTOO RYAN	20,491.00
463	7854	WALTER NJENGA NGUGI	20,561.00
464	7244	REMMY GIKANDI KAGWANJA	20,681.00
465	7776	ELVIS GATHITHU KAGECA	20,784.00
466	7230	PHLIX OTIENO JUMA	20,804.00
467	6646	MAKAU PRINCE MUNENE	21,061.00
468	7386	NJERI CHARLES KARIUKI	21,181.00
469	7435	KURONOI VICTOR SANINGO	21,581.00
470	7742	CHRIS NTHIGA KAMWATHI	21,804.00
471	7393	KWALIA FOBIAN KIMTAI	21,804.00
472	7829	WARREN WAMBUGU GICHUKI	21,804.00
473	6507	PHILIP LANGAT CHEROBEN	21,998.00
474	6794	NEVIL GITHAIGA MWANGI	22,000.00
475	7752	STANLEY KOLIAN TOFISIA	22,181.00
476	6696	INNOCENT MWENDWA SOMBA	22,386.00
477	7581	DANIEL KIPROTICH	22,424.00
478	6549	IAN KIPKOECH RONOH	22,658.00
479	6814	MUTURI ELVIS MUKURIA	22,781.00
480	7540	MICKEY WACHIRA MAINA	23,424.00
481	6771	ABDULLATIF MUTIRAI ABDULRAUF	24,155.00
482	6775	MCLEAN FORTUNE OKELLO	25,061.00
483	7143	VICTOR WACHIRA MWANGI	25,186.00
484	6617	DAVID KIPKOECH MAGUT	25,524.00
485	7761	OCHOLA DANMAX DAVID	25,727.00
486	7490	RICKY MAIRURA BASWETI	26,424.00
487	7074	BRIAN KIPCHIRCHIR SANG	26,608.00
488	7790	FRANKLIN MAINA MUGUMO	26,681.00
489	7257	KINYENI FRANKLINE KIONI	26,721.00
490	6494	GICHURE DENNIS WAITHAKA	27,091.00
491	7670	PROLLINE KIBET	27,504.00
492	7049	PHICOL KIPLANGAT	27,506.00
493	7002	MAINA LEE MUTURI	27,869.00
494	6848	NESBIT MWIRIGI MURITHI	28,091.00
495	6511	NGUGI DAVIES KIMANI	28,500.00
496	7175	MBUGUA CEDRIC MUTURI	28,891.00
497	7148	IAN KIPKORIR SANG	29,686.00
498	7329	KEVIN EDGAR ODHIAMBO	30,000.00
499	7713	NJENGA JAYDEN NJUNGE	30,061.00
500	7278	CALEB LEMAYIAN	30,181.00
501	6827	MWANGI EDDIE KIMANI	30,304.00
502	7470	FIDEL KAMAU GITAU	30,981.00

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503	6695	OYANGO LENOX OGOT	31,091.00
504	7454	CENSURO RONO KIPTOO	31,581.00
505	7419	MALCOLM TANUI KIPKOECH	31,624.00
506	7491	OYONDI FRANKLIN BRADLEY	31,804.00
507	7545	NGARI VINCENT MACHIRA	31,804.00
508	7266	KINYANJUI KENNY MUCHINA	31,804.00
509	7265	GILBERT JAMES MUNGANIA	31,804.00
510	6908	DON GERALD ISSACHAR OMOLO	31,804.00
511	7811	BOBBY LEMAIYAN KURONOI	31,861.00
512	6964	BRUCE KIBET NGENY	31,908.00
513	7130	WILLIS LIONEL OKUKU	31,936.00
514	6907	KIPKEMBOI NIKE	32,391.00
515	6810	KALIO CASSIED DICKSON	32,681.00
516	7619	MUGA RICHARD AJANI	32,761.00
517	7013	JOHN PATRICE MUNYASIA	32,886.00
518	7605	MBURU LEWIS MWANGI	33,924.00
519	6761	JAMES KAYO MULLATA	34,061.00
520	7162	DANIEL KIPKEMBOI	34,176.00
521	7023	MARERA BEN CHRISTOPHER	34,181.00
522	7058	MBOGO MARCUS MUTURI	35,077.00
523	7280	JUACH KUOT	36,207.00
524	7222	KIBET LEWIS	36,791.00
525	6800	BAARI POYIO	37,000.00
526	7215	ABDUL JUMA RASACK	37,186.00
527	7676	BRIAN WACHIRA	37,319.00
528	6630	KANGARA JOSHUA MWAI	37,586.00
529	7132	SHAWN DARWEN MUTUA	37,804.00
530	7006	STEPHEN MUREITHI KARIUKI	38,643.00
531	7357	DAVID LIVINGSTONE ODIRA	39,981.00
532	7340	VICTOR KIPKOECH	40,061.00
533	7194	BAKARI MOHAMED MWATUNZA	40,167.00
534	7718	OCHIENG CHRIS MALAN	40,804.00
535	6787	COLLINS MUTUKU MUENDO	42,866.00
536	7768	KINYUA CHRISTIAN KINOTI	43,181.00
537	7677	MUTINDA COSMAS MUTUA	43,924.00
538	7537	BARAKA JUSTINE	44,061.00
539	7766	MACBUL MUTEMA	44,946.00
540	7805	HOSEA KIPROP	45,284.00
541	6782	WITNESS KIMEU KITHITO	46,680.00
542	7804	RAPHAEL EMMANUEL NJUGUNA MAINA	47,224.00
543	6949	LEISIDO JAKES LEMAYIAN	47,320.00
544	7741	LEONEL MANDELA TANUI	50,000.00
545	7743	DANIEL KAMWERU DAVID	50,424.00
546	7112	MUGWE SAMUEL GITAU	51,386.00
547	7762	MUHORO SIMON KAMAU	51,505.00
548	6691	ONESMUS KIPCHUMBA SIELE	51,708.00
549	7251	RAY MAYIENDA OCHIENG	52,061.00
550	7279	JAPHETH OMONDI OTIENO	52,129.60
551	6834	ATHUMAN SHOMARI	52,391.00

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552	7201	MUTHYA VINCENT MAANZO	52,601.00
553	7344	CYPRIAN SESE GICHANA	53,424.00
554	7225	KELVIN KIPROTICH	55,388.00
555	6950	RYAN MACHARIA GIKONYO	56,106.00
556	7219	SAMMY NJUGUNA	56,300.00
557	6609	KIZITO EUSEBIAS SAWADI	56,491.00
558	7164	FIDAN MATOKE MOMANYI	56,906.00
559	7809	MELVIN KIPKOECH TANUI	57,424.00
560	7122	CHRISTIAN ODHIAMBO ANTONY	58,186.00
561	6855	IAN ROSH MOCHAMA	58,680.00
562	6593	OMAR HAMISI ZITO	59,061.00
563	7183	JAMES SPENCER GITAU	59,681.00
564	6808	RAMADHAN SAHA PANGA	61,230.00
565	7788	JUMA BILDAD KAYSON	62,061.00
566	7717	IRERI EMMANUEL NICK NJERU	62,181.00
567	6611	JACKTONE OGUTU OKOYO	63,991.00
568	7232	SYLVESTER STARLLONE MARTINE	67,027.00
569	7758	MOYI DEOGRACIOUS RONAN	69,181.00
570	7308	KARANI KARL KIMATHI	72,061.00
571	7174	FIDEL KIPTOO NDEGE	72,061.00
572	7812	FESTUS KIPRONO TONUI	72,096.00
573	6566	RYAN KIPRUTO KIRUI	77,000.00
574	6590	MALICHA GALMA ABDIRIZAK	77,991.00
575	7223	MUCHAI BENSON NDUNGU	78,516.00
576	7263	ANDREW LEMAYIAN	80,491.00
577	6737	MUNDIA BLESSED TIMOTHY	81,678.00
578	7187	VICTOR KIPROP KANDIE	86,408.00
579	7100	PETER EMMANUEL OTIENO	88,608.00
580	6832	GODWILL KIPROTICH NGETUNY	89,256.00
581	7764	MURAGURI GODFREY NTABATHIA	90,181.00
582	6765	EMMANUEL KIPNGENO	93,091.00
583	6880	ALPHONCE AMANI KATANA	93,886.00
584	6790	EMMANUEL KIPKEMBOI KIPROP	97,291.00
585	6853	WACHIRA EUGINE MUTHAMIA	102,261.00
586	7153	SAMUEL MUCHAU WANJIKU	102,491.00
587	6781	HAKIM SHADRACK LOSURU	103,972.00
588	7813	ABRAHAM GIBENDI MAGOMA	111,104.00
589	7726	OMBEM RHEYAN GATHERI	116,681.00
590	6688	JEPHERS OCHIENG OLUOCH	124,891.00
591	7262	ARNOLD SIERO NJUGUNA	125,186.00
592	7276	HEZVICK KIPRUTO	127,424.00
593	6488	VINCENT NYAHURE MANGORA	127,583.00
594	6552	COLLINS NDIRITU MAINA	133,908.00
595	6697	OMBEM TREVOR JOHN	134,424.00
596	6485	GEOFFREY NOKWE JUMA	135,291.00
597	7107	BENJAMIN OGETO NYANDEGE	152,061.00
598	6792	KEVIN MWANGI NYAGUTHIE	152,693.00
599	6856	GIDEON CHERUIYOT ROTICH	152,693.00
		GRAND TOTALS	2,904,179.15

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	STUDENT FEES PRE-PAID YEAR 2024/2025		
1	7757	BRUCE LEKISHON PEMBA	-1.00
2	7614	LAWRENCE KIPTOO	-1.00
3	7348	EMMANUEL KIPKOECH KOSKEI	-1.00
4	6997	RYAN PAUL RUO NGANGA	-1.00
5	7258	VICTOR MUATHA	-1.00
6	7098	EMMANUEL KARIUKI NJERI	-1.00
7	6532	KIBUE TREVOR JONES KARUGU	-1.00
8	7533	WAMBUI MELVIN NJOROGI	-3.00
9	7070	JEFFREY IHOMBA WAMWEA	-3.00
10	7323	ABDIRAHUF ISSAK MAALIM	-4.00
11	7648	VICTOR MUTHOMI	-4.00
12	7202	WANGARI ALLAN KAMOTHO	-4.00
13	7641	KIMARU FELIX SOIMO	-6.00
14	7848	STEVE WILLIAMS NYONGESA	-6.00
15	7342	WILSON KIHANYA MACHARIA	-9.00
16	7570	WANJIKU AMOS MWANGI	-9.00
17	7626	MUHSIN HASSAN KUMO GARANE	-9.00
18	6901	ELEAZAR NGINGA MBUGUA	-14.00
19	6936	KELVIN NJOROGI KARIUKI	-14.00
20	6944	STEVEN OPIYO	-14.00
21	6777	LEWIS MUNGAI MURAGE	-14.00
22	7523	EMMANUEL KIPKOECH BENGAT	-16.00
23	7645	DENNIS NJIINU NDIITHI	-16.00
24	6565	GITUTO JEFF KIMANI	-16.00
25	7145	MACHARIA ROAN WAIYAKI	-17.00
26	7364	ELISHA ONYANGO KIBET	-19.00
27	7356	STEVE ONGEGU MACHIRA	-23.00
28	7552	HOPE KIBET	-26.00
29	7503	THUKU ELVIS MBUGUA	-39.00
30	7512	EDGAR TOBIKO	-39.00
31	7701	JACOB PARIKEN TOMPOI	-39.00
32	7835	RYAN MATONGO ONTITI	-39.00
33	7510	TITUS LOITIPIT LEIRO	-39.00
34	7565	LEMITEI ENOCK LEMAYIAN	-39.00
35	7031	RYAN NGARI KINUTHIA	-39.00
36	6917	JUSTIN CHEPTALLAM KIPKULEI	-39.00
37	6973	RAYMOND KIBET TERER	-39.00
38	6890	KORIR WAYNE KIPKEMOI	-39.00
39	6550	NYANGWESO ABEDNEGO KUSIMBA	-39.00
40	6623	KARANJA CLINTON KAMAU	-39.00
41	7658	NTOME MILAN RIZIKI	-46.00
42	7736	CYRUS MWANIKI MWANGI	-46.00
43	6888	CALEB KIPKOSGEI BETT	-46.00
44	7404	OKARI EMMANUEL MAKORI	-59.00
45	7507	MUSYOKA CHRISTIAN MUSILI	-69.00
46	7611	BARAZA AMAZYING GEOFFREY	-76.00
47	7416	MUCHIRI ALVIN GICHURU	-76.00

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48	6987	BERNARD NGUGI NDUNGU	-76.00
49	7643	ELVIS KASAINI SULUNYE	-79.00
50	7331	FAZUL ADAN IBRAHIM MOHAMED	-79.00
51	6999	MALCOLM LEWA CHRISPAS	-80.00
52	7111	PETER MBURU GITAU	-82.00
53	6902	JOSHUA ODOI INGURA	-92.00
54	7176	IAN TURERE MELONYIE	-92.00
55	7821	JAPHETH JUMA OTIENO	-96.00
56	7282	ALEX KIPRUTO KIPTOO	-96.00
57	7283	EANN OMUMIA MBAYI	-96.00
58	7072	KIMATHI VICTOR MURETI	-96.00
59	7434	MUTHUI PAUL WATHUTA	-139.00
60	7299	TONGEI RIDGE	-161.00
61	7524	THUKU IAN SAMUEL MBUGUA	-189.00
62	7487	MARKRAMSEY MUTUTU KIPTOO	-196.00
63	7667	COLLINS KIPROP CHOGE	-196.00
64	7831	CLARENCE SEON KAMAU	-196.00
65	7480	NJUGUNA EDWARD KAGIRI	-196.00
66	7489	PETER KIPCHUMBA MUCHIRE	-196.00
67	7338	OTIENO JAYMINE MUUO AMBASA	-196.00
68	7428	DYLAN KIPLAGAT RONO	-196.00
69	7017	MUKUNDI BRIAN WANJOH	-196.00
70	7840	STANSILAU YUMBYA	-196.00
71	7592	WANGECI DERICK JOHN MWAURA	-196.00
72	7646	WANYOKO NICK MWANGI	-196.00
73	7088	WISDOM NDERITU MWENDIA	-196.00
74	7096	WANGARI TIMOTHY THEURI	-196.00
75	7124	JAMES NGUGI MBURU	-196.00
76	7167	JOSHUA MUTUKU MUSYOKI	-196.00
77	6515	DAWO PRINCE WILLIAM	-196.00
78	6651	JOHN GICHERU KAMAU	-196.00
79	7395	JIMMY KINUTHIA NGUGI	-199.00
80	7154	ZAKAYO JOHN LORKOYO	-199.00
81	7597	ISRAEL MBURU GATARI	-200.00
82	7333	ABDIWAHAB ABDIKADIR ADAN	-204.00
83	7655	BRIAN KIPCHUMBA	-219.00
84	7045	IBRAHIM GITHAIGA KINYUA	-219.00
85	7517	ISAAC ODUPOI LORKOYO	-223.00
86	7140	MWONGELA FAUSTINE MWENDWA	-226.00
87	6504	MUNGAI LEWIS NJORGE	-237.00
88	7532	JOHN GATHIAKA MWANGI	-239.00
89	7474	NJORGE STEPHEN KAMAU	-239.00
90	7293	OKELLO JUNIOR MOSES	-239.00
91	7195	SETH ERIMA WASIDIA	-239.00
92	7575	NJIHIA DAVID MWANGI	-240.00
93	7849	KORINKO ROBERT SANAET	-243.00
94	6541	MWENDWA TIMOTHY	-259.00
95	7109	WILL RYAN WAMALWA	-280.00
96	7108	RYAN KIPKORIR	-292.00

UTUMISHI BOYS' ACADEMY

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97	7228	FAVOUR BLESSED NYONGESA	-314.00
98	7203	GITU JEFF KIBERENG	-315.00
99	7213	GIFT MAGHANGA RIGHA	-362.00
100	7557	NICHOLAS KIPRUTO NGENO	-376.00
101	6994	ARNOLD OKELLO ORONJE	-392.00
102	6945	GRIFFIN KIMANI KIRUBI	-419.00
103	7141	COLLINS KIPRUTO CHIRCHIR	-439.00
104	7534	MUGURE STEPHEN NDUNGU	-466.00
105	6698	NJOROGE FRANCIS NJUHIGU	-509.00
106	7803	JIMMY NDUNGU MATHU	-519.00
107	7041	ASHER NJENGA KINYANJUI	-592.00
108	7294	ISAAC ANDOVE NYAPALA	-603.00
109	6886	AINEA SIMON OKELI	-614.00
110	7469	MUHINDI DERRICK SITATI	-680.00
111	7685	BRAVIN KIPCHIRCHIR	-680.00
112	7817	NJERI JACOB MACHARIA	-696.00
113	7516	MWENDWA LEWIS BOLTZ	-719.00
114	7044	NGUGI MARK KAMAU	-814.00
115	6926	DAVID NGUGI NJUGUNA	-876.00
116	7488	TELVIN KIBET KEMEI	-939.00
117	7502	BENJAMIN KIBET	-939.00
118	6899	GEORGE MWANGI WANJIRIA	-939.00
119	6894	ALEX NGANGA NDUNGU	-939.00
120	7021	CHARLES NYONGESA MAKOKHA	-939.00
121	6773	MAJOR PAUL KATIMANGA	-939.00
122	6529	BENJAMIN KIPKIRUI ROTICH	-939.00
123	6509	MOI BRAVIC ODHIAMBO	-939.00
124	6826	CHERUIYOT NIMROD KIMUTAI	-939.00
125	7832	ELIJAH MARIETA MWANIKI	-939.90
126	7270	MWAKIRUNGU RODERICK GIFT	-964.00
127	7409	HANDEL GIDEON OCHIENG ROGO	-980.00
128	7113	ALLAN KIPROTICH KIPCHUMBA	-1,000.00
129	7494	ALVIN NJUGUNA KANJA	-1,019.00
130	6893	KOSKEY DANIEL CHERUIYOT	-1,039.00
131	7539	MARTIN NELSON GATHURA	-1,196.00
132	6689	MARK NJUGUNA MBUGUA	-1,199.00
133	7384	OTIENO TASHON MILLAN	-1,219.00
134	7182	MULI VICENT MUUO	-1,300.00
135	6606	KAMAU JEREMY WANYOIKE	-1,509.00
136	7802	BRACKSON KIPTOO ROTICH	-1,576.00
137	6707	MUGUMU JULIUS MWANGI	-1,680.00
138	7728	MUTUGI LEVY BARAKA MAINA	-1,726.00
139	7513	KELVIN KIMURGOR SAMBAI	-1,779.00
140	7765	IRUNGU JESSE MWANGI	-2,000.00
141	7399	KIRITU EDGAR KIBE	-2,019.00
142	7563	KWAME DYLAN ALEX	-2,126.00
143	7806	MIJEH MALINDI JUMA	-2,186.00
144	7057	ISAAC NEWTON KARIUKI NGURE	-2,314.00
145	7030	ANDRES KARIUKI ONGERI	-2,392.00

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146	6597	TUM KIPCHUMBA TOBIAS	-2,716.00
147	7135	KERU HEWIT MAINA	-2,719.00
148	7137	RICHARD MUKIRI KIMANI	-2,896.00
149	6914	LORNEY NYANGAU MISATI	-2,909.00
150	7438	SERRIA MICHAEL ROBI	-2,939.00
151	6978	JOSEPH WERE OMULO	-2,940.00
152	7062	DAVID MAINA MARUHI	-2,994.00
153	6487	MWANIKI PRECIOUS WAMBUGU	-3,000.00
154	7607	NDERITU ELVIS KAGUNDA	-3,019.00
155	7408	KAYDEN JUDAH KARIUKI	-3,196.00
156	7302	MARK ANTONY MWANGI	-3,196.00
157	6920	KENDRICK MISSIONI OSANO	-3,314.00
158	7078	CALEB KANITHI MBURU	-3,314.00
159	7204	COLLINS MURIMI KABURU	-3,392.00
160	7060	AYDENN MUTUGI MAINA	-3,563.00
161	7040	MARTIN NDUNGU GITHIRIMO	-3,680.00
162	7341	KASSIM SEIF SUMBA	-3,880.00
163	7571	WAYNE MUNGAI NJERI	-4,000.00
164	6510	JAMES GITAU KINUTHIA	-4,000.00
165	7520	NDEGWA GRISHON MWANGI	-4,233.00
166	7656	ENOCK KIBET SANG	-4,300.00
167	6780	DAVID BARAKA BONGO	-4,319.00
168	7229	WAMBUA DECEMBER MUTUNGA	-4,474.00
169	7582	MUTAI TIMOTHY KIPRUTOH	-4,579.00
170	6674	BAKARI NUH HASSAN	-4,633.00
171	7012	EUGENE MAINA	-4,709.00
172	7498	KARIUKI JAMES KIHUGU	-4,939.00
173	6726	OTERI HUMPHREY OGEA	-4,939.00
174	7671	NEXSON KIPKURUI	-5,000.00
175	7680	KIHIKO DENNIS NJUNGE	-5,000.00
176	7716	VICTOR LEMUEL KANGETHE	-5,000.00
177	6954	JOHN GITHANGA GITHINJI	-5,000.00
178	7864	DANIEL KIPROTICH NGENO	-5,000.00
179	7197	MALANDE MAXWELL SHAKO	-5,000.00
180	7093	MAKORI NATHAN	-5,196.00
181	6785	ODHIAMBO FIDEL OKATCH	-5,659.00
182	6799	DANIEL KAMAU MAGERO	-5,659.00
183	6842	HEZEKIAH KIOKO MUSEMBI	-5,659.00
184	6845	LIVING STONE ONSERIO ONSARIGO	-5,659.00
185	6798	DAVID OYUGI MOMANYI	-5,659.00
186	7086	NDUNGU JOSEPH KARIUKI	-5,683.80
187	6815	ALFRED KIMANI NJOKI	-5,745.00
188	6988	KABIRU SILVANO THUMI	-5,794.00
189	7427	ERIC MUSYOKA MUTIE	-6,000.00
190	7472	JOHN BOSCO NYAKUNDI	-6,000.00
191	6486	JAMES ROY WANYONYI	-6,026.00
192	7625	KOLIAN ARMAN TANANKO	-6,300.00
193	6568	NJUGUNA K COLLINS	-6,559.00
194	6759	JUDE MWEMA OWIDDO	-6,559.00

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195	7826	JOSHUA KARIUKI WARUGURU	-6,763.00
196	6472	EZRA GICHUHI WACHIRA	-6,997.00
197	7451	LIONEL MISATI MOSOTI	-7,000.00
198	7519	KOECH ADRIAN KIGEN	-7,000.00
199	6701	MIRWOBA ROY ONDAKA	-7,066.00
200	6946	JOSPHAT OMAMBIA	-7,380.00
201	6738	CORNELIUS KIBET	-7,680.00
202	7151	IAN SALASH NTUTU	-7,776.00
203	7621	OWEN BARAKA KOMBE	-7,804.00
204	7168	KINGDAVID MWENDA NDUNGU	-7,939.00
205	7823	LENNY ONYANCHA OMBWORO	-8,000.00
206	6743	JIMMY HAROLD LENGONI	-8,000.00
207	7639	TREVOR MULI MBINDU	-8,004.00
208	7075	MWANGI PETER NJOROGI	-8,014.00
209	7787	DYLAN AGUFANA MAFWAVO	-8,196.00
210	7047	NJOROGI ASHLEY NJERU	-8,196.00
211	6960	WOTHAYA LENNOX MUREITHI	-8,196.00
212	7723	GIFTED BENJAMIN GITONGA NGUTU	-8,198.00
213	7845	BLESS MAINA NDUNGU	-8,199.00
214	7103	AGUFA JOSHUA ADEMBESA	-8,239.00
215	7104	NATHAN CHIUGU KABIRU	-8,584.00
216	7133	SAMUEL WAHOME MWANGI	-8,666.00
217	6574	OKUMU TREVOR ADAMS	-8,939.00
218	7261	JAYDEN LEKARINOI KEIS	-9,000.00
219	6884	ABNER ONYIEGO ACHIRA	-9,176.00
220	7482	RIYIES STEINER SANKAN	-9,319.00
221	7305	NGENO TED KIPCHIRCHIR	-9,519.00
222	7209	EMMANUEL JUMA WANJALA	-9,814.00
223	7791	MOHAMED BILAL	-9,819.00
224	7147	DOMINIC MELITA	-9,939.00
225	7050	NATHAN OGORI OBUYA	-9,939.00
226	7725	MUTUNGA QUINCY MWANTHI	-10,000.00
227	6941	TONYBLAYER KIMANI NGUGI	-10,000.00
228	6885	CHRIS MWIRIGI KATHURIMA	-10,001.00
229	7794	SERGIUS MUNENE MURIUKI	-10,441.00
230	7561	ALVIN OYARO SAGWE	-10,706.00
231	7410	JOHN MARUBE NYAMWEYA	-10,912.00
232	7780	LENKISHON KIDIRI MAKAROT	-12,576.00
233	7297	TERVINE FAZILE ODONGO	-12,939.00
234	7134	ADAMS LOTIANG ETOT	-13,000.00
235	7789	NGANGA ESPERS NGIGI	-13,235.00
236	7184	GITAU JUDE MUTUGI	-13,680.00
237	7252	IAN KIPNGENO TONUI	-13,814.00
238	6715	KAMBO PETER GITHINJI	-13,940.00
239	7549	BRAVIN KIBET	-14,000.00
240	7314	GERALD KIPCHIRCHIR	-14,164.00
241	6555	DAVID DENZEL NDUNE	-14,224.00
242	6990	JOSHUA MWANGI NGUGI	-15,314.00
243	6667	ABUOR DANIEL KOLIA	-15,319.00

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244	7795	JEFFRON RIOBA ONTIRI	-16,076.00
245	6639	NJUGUNA JOSEPH NDUNGU	-16,196.00
246	6476	JOEL MUKONO MACHARIA	-16,196.00
247	7402	MUNGAI LAWRENCE GAKUBIA	-16,939.00
248	7664	MICHAEL AIDAN MNYOTO	-17,000.00
249	7335	MESUSWA MAXWEL NYAMBU	-17,576.00
250	7337	STEVE ISAAC KIMANI	-17,939.00
251	7156	MUHUGA KELVIN GIKONYO	-18,000.00
252	6540	EMMANUEL GITONGA KINYARI	-18,000.00
253	7336	ELVIS KIPKORIR RUTO	-18,196.00
254	6705	COLLINS KEGWARO OKEMWA	-18,196.00
255	7150	EUGENE KAHUNYO MWANGI	-18,719.00
256	6982	JESSE NYUTU NJIRI	-19,269.00
257	7436	PETER KIONGO KAMAU	-19,289.00
258	6610	BARASA IAN WANJALA	-19,700.00
259	7608	LELESIT DAN SABAYA	-20,000.00
260	6998	KABUTHA GERALD BLAKE	-20,000.00
261	6874	MICHAEL ONGWAE MOMYANI	-20,000.00
262	7432	FRANCIS MACHARIA KABUGA	-20,199.00
263	7466	KOMEN TREVOR KIBET	-20,319.00
264	7178	MACLOYD KOOME MUGAMBI	-20,689.00
265	7200	JAMES HESBON	-20,709.00
266	6481	ERICK NOAH SAYA	-21,196.00
267	6493	RUSSEL BAYA GUNGA	-21,300.00
268	6581	EUGENE MUGALLA	-21,436.00
269	6492	ODHIAMBO JOHN NATHAN	-21,709.00
270	6536	ROYMAN PATIAT NAISHO	-21,804.00
271	7663	TRENDON TYRONE	-21,969.00
272	6712	KIMUDA JAMES OMBOGI	-22,026.00
273	6813	GICHUKI WAYNE GENALD MUIGUA	-22,259.00
274	6613	AUSTINE OBAMA OKOTH	-22,259.00
275	6783	GIBSON ABERE ONDIEKI	-22,259.00
276	6665	KINYUA MAWIRA CRISPUS	-22,259.00
277	7116	DERRICK CHERUIYOT LANGAT	-22,959.00
278	7211	SAM LEWIS MOMANYI	-22,959.00
279	7214	MUKHAYACHI IGNITUS INGAVI	-22,959.00
280	7242	BRYTONE OCHIENG OMONDI	-22,959.00
281	7253	PIVON OGANGA GIKENYI	-22,959.00
282	7273	OMBIRO NIMROD NYAKOE	-22,959.00
283	7210	JOSHUA NICKSON AMEYO	-22,959.00
284	7710	OBWANA BRAVON DICKENS	-23,059.00
285	7755	JAMES HENRY OCHIENG	-23,059.00
286	7708	ADEYA PHABIAN ADOLA	-23,059.00
287	7452	DISHON MATHENGE	-23,439.00
288	7612	BARRACK ONDIMU OMBUI	-23,559.00
289	7704	RYAN KIPYATICH	-23,559.00
290	7819	TEDDY OCHIENG OSODO	-23,559.00
291	7846	DANIEL NGWONO DIANGA	-23,559.00
292	7538	KAGWI JAMES KAHIHU	-23,559.00

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293	6919	MARKELVIS MBUTHIA NDEGWA	-23,559.00
294	7285	MOSES MUUO MAINA	-23,559.00
295	7025	ROY MWANIKI MACHARIA	-23,559.00
296	7212	ELVIS OMANWA GETENGA	-23,559.00
297	6879	CHEGE JAMES MBUGUA	-23,559.00
298	6935	VICTOR KIPLIMO	-23,559.00
299	7001	MOHAMED AHMED MOHAMMED	-23,559.00
300	7377	LUQMAN AURIENH JUMA	-23,599.00
301	7240	ALEX KAHATO MUIRURI	-23,639.00
302	7633	MARITIM BRANDON KIPKEMOI	-23,765.00
303	7304	BARAKA MUTHOTH MURIAMA	-23,949.00
304	6930	KELLY MUNENE KAGWI	-24,024.00
305	7830	ISAAC KIMOTH MBOU	-24,059.00
306	7688	JOHN ARNEST WANDINA GICHIRE	-24,059.00
307	7518	CHRISTIAN GATHOGO	-24,059.00
308	7599	DANN MWAROME MUNGA	-24,219.00
309	7551	ABEL KIPCHUMBA KIBET	-24,259.00
310	7714	NEO EMMANUEL NDUNGU GITHINJI	-24,259.00
311	7320	NJONJO MARK KIBE	-24,259.00
312	7492	KINUTHIA EDDIE KIMANI	-24,259.00
313	7628	WEKESA BRIGHTON	-24,259.00
314	6479	NEWTON KAMAU	-24,259.00
315	6704	GITHURA JOHN GATHUMBI	-24,259.00
316	7526	CHRISTIAN MWANIKI MUGI	-25,003.00
317	7330	LUGALIA CARLOS EDWARD	-25,019.00
318	7396	EUGENE LETEIPA SALIMU	-25,239.00
319	7477	BENEDICT OMWANGE OBUYA	-25,242.00
320	7326	BRIAN TEZI MGANGA	-28,000.00
321	7324	JEREMIAH MWANIA MERCY	-28,196.00
322	7126	WAWERU ROHAN KIMANI	-29,024.00
323	7706	IRAKOSA NICKSON ASIRIKWA	-30,059.00
324	7303	GICHOHI PETER FELIX	-32,119.00
325	6897	KAGERA JEFF GITHERE	-32,320.00
326	6965	JOHNMIKE LUYO NAMALE	-34,846.00
327	7715	WESLEY GITAU MACHARIA	-35,055.00
328	6943	CHRIS KIMANI MACHARIA	-36,188.00
329	7529	RANDY FRANCIS KAMAU	-38,119.00
330	7390	BRIAN NJOROGI GETENYA	-39,339.00
331	7417	NZIOKA STEPHEN MUTHINI	-39,496.00
332	7349	GASPER GITHINJI	-40,237.00
333	7144	SAMUEL MARANGA NYORO	-41,724.00
334	6969	DALTON NJENGA KAMAU	-48,091.00
335	7272	FRANCIS MBUGUA KANGETHE	-49,909.00
336	6768	BILHAD KIPKIRUI KITUR	-52,663.00
337	7370	CHIRCHIR RONEN KIPKURUI	-65,096.00
338	6599	KIMANI CALEB GATITU	-70,814.00
339	7759	COLLINS KIONI	-95,386.00
340	7584	VICTOR THUMBI MUGO	-99,319.00
		GRAND TOTALS	-3,405,116.70

UTUMISHI BOYS' ACADEMY

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STAFF ADVANCES YEAR 2024/2025		
STAFF NO	NAME	BALANCE
UA 150	JEREMIAH KUNTAI RINKA	5,000.00
UA 95	ISAIAH TUITOEK	11,000.00
UA 183	ZABLON DIRIBO GWIYO	3,006.00
UA 94	SARAH WANJIRU	7,000.00
UA 118	JOEL EKAL LOTABA	7,000.00
AU13	CAROLINE W KIAMA	6,000.00
UA 135	JACKSON MARITIM	7,000.00
UA 90	SOPHIA MUMALI KWEYU	14,000.00
UA 99	CHRISTOPHER NGERO	4,000.00
UA 104	STEPHEN NJENGA	60,000.00
	TOTALS	124,006.00

POCKET MONEY BALANCES AS AT 30 JUNE 2025			
	Adm no	Student Name	BALANCE
1	6781	HAKIM SHADRACK LOSURU	2,500.00
2	6785	ODHIAMBO FIDEL OKATCH	4,000.00
3	6798	DAVID OYUGI MOMANYI	800.00
4	6799	DANIEL KAMAU MAGERO	3,000.00
5	6842	HEZEKIAH KIOKO MUSEMBI	4,500.00
6	6845	LIVING STONE ONSERIO ONSARIGO	1,000.00
7	7210	JOSHUA NICKSON AMEYO	2,000.00
8	7211	SAM LEWIS MOMANYI	1,500.00
9	7212	ELVIS OMANWA GETENGA	2,000.00
10	7214	MUKHAYACHI IGNITUS INGAVI	3,000.00
11	7242	BRYTONE OCHIENG OMONDI	1,000.00
12	7253	PIVON OGANGA GIKENYI	1,500.00
14	7612	BARRACK ONDIMU OMBUI	2,000.00
15	7706	IRAKOSA NICKSON ASIRIKWA	2,000.00
16	7750	POLYCARP EMUGET IKILENG	22,090.00
17	7801	GALGALO HASSAN JARDESA	12,000.00
		GRAND TOTALS	64,890.00

UTUMISHI BOYS' ACADEMY

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14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	21,724,485.00	100%	34,886,455.00	100%
Between 1- 2 years	-	0%	6.00	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (should tie to note 14)	21,724,485.00	100%	34,886,461.00	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	17,693,853.00	5,329,294.00
Cash Balances	142,437.00	53,888.00
Short Term Investments	-	-
Receivables	25,165,480.00	16,829,760.00
Payables	37,042,665.00	30,540,335.00
Total	5,959,105.00	(8,327,393.00)

Other important disclosure notes

IPSAS Cash Standard encourages an entity to disclose accrual-related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non-financial assets and liabilities.

16 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
Total	-	-

UTUMISHI BOYS' ACADEMY

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17. Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle	45	1,838,544	1,260,000
Goats	20	138,000	19,000
Sheep	38	274,000	182,000
Trees		8,650,000	8,050,000
Pigs	16	290,000	840,000
Rabbits	16	8,000	0
Total		11,198,544	10,351,000

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

Other important disclosure notes

19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	5,320,074	4,362,494
Lab consumables	408,782.8	2,730,250
Farm produce	0.00	0.00
Medication	33,585	42,150
Construction Materials	190,550	184,200
Stationery	1,463,870	3,630,250
	7,416,861.80	10,949,344

UTUMISHI BOYS' ACADEMY

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20 Progress On Follow Up of Auditor Recommendations

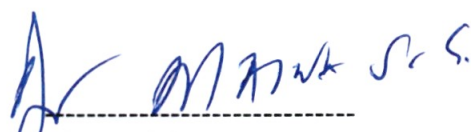
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

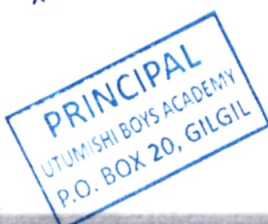
No.	Issue/Observations from Auditor	Management Comments	Corrective Action	Timeline	Responsible Officer
1	Lack of Land Ownership Documents – Title deed not yet transferred; only allocation letter available; fixed asset register incomplete.	Management acknowledges delay due to administrative procedures but confirms possession of allocation letter from ASTU.	Follow up with Ministry of Lands to finalize transfer; obtain title deed; update fixed asset register.	Feb 2026	Principal / BOM Chair
2	Unsupported Biological Assets – Missing valuation of cattle; incomplete stock records; no signed stock sheets.	Management acknowledges and has now assigned estimated fair values based on market rates.	Conduct full count and valuation; prepare signed stock sheets; maintain movement schedules; include in financial statements	Nov 2025	Farm Manager / Accounts Clerk
3	Budgetary Control and Performance – Budget imbalance; under collection (1%); under absorption (8%); no explanation.	Variances due to revenue shortfalls and pending commitments at year end.	Improve budgeting procedures; enhance revenue forecasts; introduce quarterly reviews.	Oct 2025	Bursar / Accounts Officer
4	Unresolved Prior Year Matters – No updates provided.	Management confirms updates were prepared and attached.	Maintain audit tracker; assign responsible officers; report to Board.	Implemented	Principal / Audit Committee
5	Accuracy of Student Enrolment Data – NEMIS (1,567) vs Register (1,574); variance of 7 students.	Variance due to delays in data capture and document processing (e.g. birth certificates).	Assign secretary for updates; reconcile monthly; update records promptly.	Implemented	Deputy Principal (Admin) / Secretary
6	Irregular Transfer of Funds to KESSHA – Kshs. 877,000 without assurance of value.	Transfers linked to participation in school programs; compliance required.	Engage County Director; ensure future payments have approval and proper documentation.	Aug 2025	Principal / Bursar
7	Irregularities in Procurement Processes – Non-compliance with	Weaknesses acknowledged due to urgency and documentation lapses.	Train staff; enforce competitive bidding; ensure proper	Implemented	Procurement Officer / Principal

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No.	Issue/Observations from Auditor	Management Comments	Corrective Action	Timeline	Responsible Officer
	PPADA 2015; missing documents.		documentation and inspection.		
8	Failure to Maintain Imprests Register – Kshs. 6,107,851 issued without proper register.	Register existed in file form but not standard format.	Establish proper imprest register; assign responsible officer for tracking.	Implemented	Accounts Clerk / Bursar
9	Long Outstanding Accounts Receivable – Kshs. 12.8M over 1 year; no ageing schedule; unsupported staff advances.	Management preparing ageing analysis; reminders issued; recovery mechanisms in place.	Strengthen controls; track arrears; enforce repayment plans and payroll deductions.	Nov 2025	Bursar / Principal / PTA Chair
10	Lack of Approved Fraud Policy – Draft exists but not approved.	Management acknowledges and plans Board approval.	Submit for approval; train staff; implement policy.	Implemented	Principal / BOM
11	Lack of Risk Management Strategies – No approved policies or risk register.	Management acknowledges lack of formal structure.	Approve policies; establish risk register; assign team.	Implemented	Principal / BOM Chair
12	Lack of IT Policy & Strategic Plan – No ICT framework or committee.	Basic controls exist but no formal structure.	Develop ICT policy; form committee; implement backup systems.	Implemented	ICT Officer / BOM ICT Chair
13	Failure to Develop School Improvement Plan	Management confirms plan will be developed.	Form planning committee; prepare and approve plan; annual reviews.	Implemented	Deputy Principal / BOM Planning Chair


 Sign and Date
 Principal



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12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current 2024	Outstanding Balance Comparative 2024	Comments
	A	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
SHANANGEL AGENCIES	282,900.00	JAN 2024	201,900.00	81,000.00		
BOOKFYER PRECISE PUBLISHERS	1,259,610.00	JAN 2024	993,750.00	265,860.00		
GILANIS SUPERMARKET	29,683,295.00	JAN 2024	29,083,286.00	600,009.00		
VULPE ENTERPRISE	1,470,270.00	JAN 2024	771,820.00	698,450.00		
GILTECH FABRICATORS LTD	4,028,623.00	JAN 2024	3,659,543.00	369,080.00		
NAIVASHA HERITAGE PRINTING	1,012,000.00	JAN 2024	515,400.00	496,600.00		
NAKURU WOOLSHOP LTD	4,342,805.00	JAN 2024	3,137,705.00	1,205,100.00		
STREAMLINE CONCEPTS	446,500.00	JAN 2024	424,000.00	22,500.00		
RON VIC AND COLE ENTERPRISES	1,989,000.00	JAN 2024	1,629,000.00	360,000.00		
MARGARET NJERI CHEGE	103,900.00	JAN 2024	65,500.00	38,400.00		
NAFUU LINK SUPERMARKET LTD	1,787,518.00	JAN 2024	1,629,962.00	157,556.00		
VICTORS ENTERPRISE	2,443,364.00	JAN 2024	1,908,550.00	534,814.00		
UNTSWA SELF HELP GROUP	4,863,500.00	JAN 2024	2,960,600.00	1,902,900.00		
LUCIASAIL ENTERPRISE	12,691,000.00	JAN 2024	8,791,000.00	3,900,000.00		
OPTIMA LIFE COACH	79,500.00	JAN 2024	19,500.00	60,000.00		
LUC LUCKY ONE FRUITS VENDORS	357,500.00	JAN 2024	325,000.00	32,500.00		
JANE W.GATHUMBI	733,830.00	JAN 2024	689,330.00	44,500.00		
STELO-TECH STATIONERS	3,324,150.00	JAN 2024	2,665,650.00	658,500.00		
TRANSFORMATIVE THINKING CENTRE	20,000.00	JAN 2024	-	20,000.00		
LEXIN SUPPLIES AND SERVICES	170,500.00	JAN 2024	118,000.00	52,500.00		
SAITA ACADEMIC MENTORS	40,000.00	JAN 2024	-	40,000.00		

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NELSON KAGIRI MURIITHI	3,625.00	JAN 2024	-	3,625.00		
SAMARITAN DEALERS LTD	8,901,886.00	JAN 2024	8,200,423.00	701,463.00		
ALFREDW CHEGE	15,750.00	JAN 2024	-	15,750.00		
UTAMU BAKERY	4,841,069.00	JAN 2024	4,300,598.00	540,471.00		
GEPHARDT BOOKSHOP LTD	4,960,850.00	JAN 2024	4,531,410.00	329,440.00		
CHRISTINA MUMBUA KIMOTE	792,170.00	JAN 2024	28,860.00	763,310.00		
DAILY CEREALS LTD	1,020,000.00	JAN 2024	590,000.00	430,000.00		
ORIENT PUBLISHED	375,980.00	JAN 2024	-	375,980.00		
BERINET ENTERPRISE LIMITED	72,000.00	JAN 2024	-	72,000.00		
WARUGONGO TIMBER CENTRE	232,930.00	JAN 2024	220,430.00	12,500.00		
TOP NOTCH GRADE	369,930.00	JAN 2024	-	369,930.00		
JOLEAD VENTURES	7,023,998.00	JAN 2024	6,373,998.00	150,000.00		
TOBIA OKUYU	401,320.00	JAN 2024	242,520.00	158,800.00		
FARM DEPARTMENT	11,846,912.00	JAN 2024	5,705,215.00	6,141,697.00		
MINWA ENTERPRISES	282,850.00	JAN 2024	200,100.00	82,750.00		
BOOKWELLS PUBLISHER HOUSE LTD	36,500.00	JAN 2024	-	36,500.00		
TOTAL	112,307,535.00	-	90,583,050.00	21,724,485.00		

UTUMISHI BOYS' ACADEMY
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Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 June 2025
Land	Land under Anti stock theft unit			
Buildings And Structures	339,000,000	0		339,000,00
Motor Vehicles	13,220,000	0		6,300,000
Office Equipment, Furniture and Fittings	6,931,700	0		5,877,000
Textbooks	877,500	0		452,010
ICT Equipment	9,885,400	0		9,885,400
Tools And Apparatus	161,260	0		42,540
Other Machinery and Equipment	805,000	0		570,000
Total	363,960,860	0		369,046,950