




Enhancing Accountability



 REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 JUN 2025	DAY: Wednesday
TABLED BY:	Hon. Naomi Wago, MP Deputy Majority Whip
CLERK-AT THE-TABLE:	Irene Nduku

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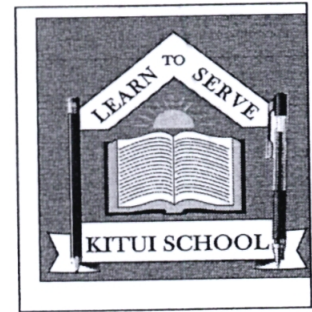
THE AUDITOR-GENERAL

ON

KITUI HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2024**

KITUI COUNTY



KITUI HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

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 Kitui County, Kitui Central Sub-County.

The school was re-registered in 19/9/2023 under registration number 15S300012319 and is currently categorized as a National public school established, owned or operated by the Government.

The school is a boarding school and had 1558 number of students as at 30th June 2024. It has 8 streams and 46 teachers of which 18 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
1	Mr. Justus Wathe	Chairman	4.5.2022
2	Mr. Mutua, BM	Secretary - Principal	"
3	Mr. Reuben Mbindu	Member – Community	"
4	Mr. Morris Kimuli	Member – Community	"
5	Mrs. Peggy Shisakha	Member – Parent	"
6	Ms. Anisa Dahoodbhai	Member – Community	"
7	Mr. Salessious Mutiso	Member – Parent	"
8	Mr. Dan M. Wambua	Member – Sponsor	"
9	Mrs. Eunice Kiema	Member – CEB	"
10	Mrs. Phyllis Wambua	Member Rep Teachers	"
11	Prof. David Malonza	3 Members - Sponsor	"
12	Pst. Katwa Kanyolo	Member - Community	"
13	Rev. David K. Muinde	Member Special Needs	"
14	Mr. Heeran Mutuku	Member – Special Interest	"
15	Nzau James Maingi	Rep Students	"

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Justus Wathe Mr. Morris Kimuli Mr. Mutua, BM	BOM Chair SIC Chair Secretary BOM	3 out of 3
2	Audit Committee	Mr. Justus Wathe Mr. Morris Kimuli Mr. Mutua, BM County Sch-Auditor Rep	BOM Chair SIC Chair Secretary BOM Auditor	3 out of 3
3	Finance, procurement and general purposes Committee	Mr. Morris Kimuli Mr. Mutua, BM Rev. Katwa Kanyolo Sub- County Director of Education	SIC Chair Secretary BOM PA Chair SCDE	3 out of 3
4	Academic Committee	Pro. David Malonza Mr. Heeran Mutuku Mrs. Phyllis Wambua	Chair Member Member	3 out of 3
5	Development Committee	Mr. Morris Kimuli Mr. Mutua, BM Rev. Katwa Kanyolo Sub-County Director of Education Mr. Munyao Jeremiah	Chair SIC Secretary BOM PA Chair SCDE Teacher	3 out of 3

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Annual Report and Financial Statements For the year ended 30th June 2024

6	Discipline and welfare Committee	Mr. Justus Wathe Mr. Mutua, BM Rev. Katwa Kanyolo Ms. Anisa Dawoodbhai	BOM Chair BOM Secretary PA Chair Member	3 out 3
7	Adhoc Committee (if any during the year)	-	-	-

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr. Mutua, BM	TSC No. 361453
2	Deputy Principal	Mr. Mutuku Festus	TSC No. 442466
3	School Bursar	Mr. David Athi	ICPAK No.
4	Other (specify)		

(e) Schools contacts

Post Office Box: 39-90200, KITUI
 Telephone: 0700 550532
 E-mail: kituihighschool@gmail.com/kituihighschool@yahoo.com
 Website: www.kituihighschool.sc.ke
 Facebook: -
 Twitter: -

(f) School Bankers

Name of Bank:
 Branch
 Postal Address.

Kitui High School
 Bank Accounts
 NBK-Kitui – i. 01025051506400 - Tuition
 ii. 01021051506403 - Operations
 iii. 01021051506400 – Boarding
 iv. 01242051506401 – Savings

Equity – Kitui- i. 0720299069240 – Boarding
 ii. 0720260454970 – Infrastructure

Co-op- Kitui- i. 01129300903200 – Boarding

MPESA PayBill No. **758084 / 669881** attached to 0720299069240 – Boarding

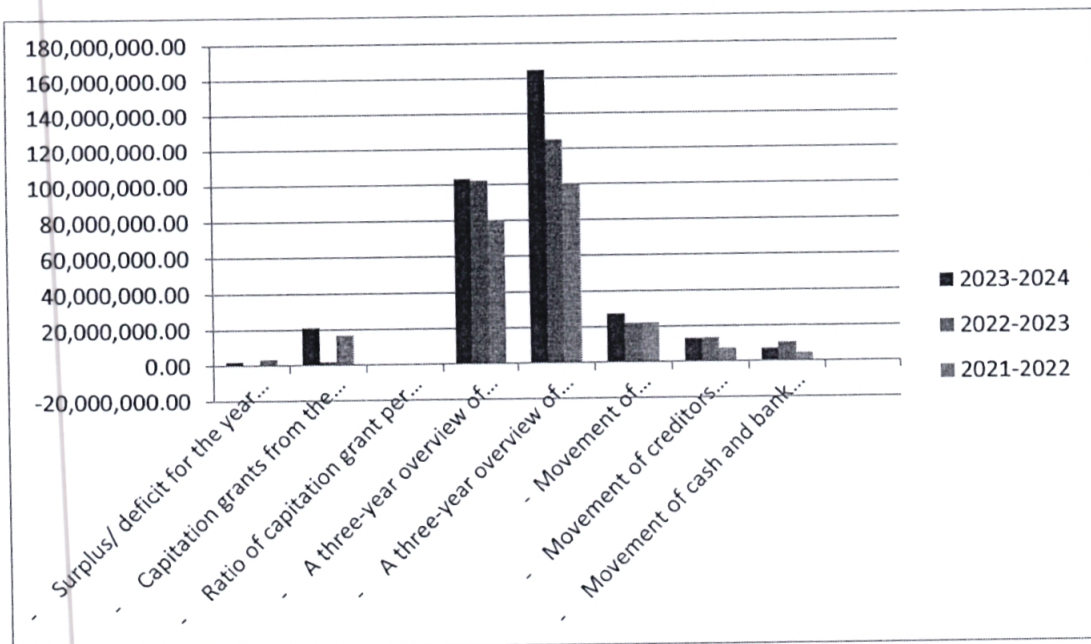
(g) Independent Auditors

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 table summary report of the performance of the school

a) Financial performance:	2023-2024	2022-2023	2021-2022
- Surplus/ deficit for the year and a comparison of the same for the last three years	1,943,746	(265,584)	3,196,530
- Capitation grants from the Ministry of Education for the last three years	35,664,063	1,779,678	16,733,048
- Ratio of capitation grant per student over the last three years	1:14804	1:12730	1:14462
- A three-year overview of growth of other income(s) earned by the school.	132,263,657	102,279,216	80,309,323
- A three-year overview of growth in expenditure of the school	165,514,846	125,366,790	99,871,200
- Movement of debtors/Receivables of the school over the last three years	27,297,633	22,017,820	22,167,273
- Movement of creditors /Payables of the school over the last three years	14,482,217	13,550,391	7,305,912
- Movement of cash and bank balances over the last three years	8,200,704	10,704,944	4,476,596



	2023-2024	2022-2023	2021-2022
b) Teacher Student ratio:			
The teacher to student ratio	60	60	60
Number of teachers recruited and posted to the school within the year	3	2	4
Number of teachers that were transferred/ retired during the period	1	2	1
Number of teachers employed by TSC.	46	43	42
Number of teachers employed by BOM.	18	12	12
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources			
SUBJECTS			NO. of Teachers
MATHS	8	8	5
ENGLISH	7	7	7
KISWAHILI	9	8	6
CHEMISTRY	9	8	4
PHYSICS	6	4	3
BIOLOGY	7	5	5
HISTORY	6	6	3
CRE	4	3	3
AGRICULTURE	3	2	3
BUSINESS STUDIES	4	4	2
GEOGRAPHY	5	5	4
COMPUTER STUDIES	2	2	2
c) Mean score in the 2023 KCSE:			
performance of the school for each over the last three years	8.89732	9.312	9.50
Number of students that have since transitioned to institutions of higher learning.	206	193	179
Mean score	8.89732	9.312	9.50
Comment on improvement or otherwise as compared to the school's set score.	Target not met	Target not met	Target met
d) Number of Candidates in the 2023 KCSE:			
Number of candidates sitting for KCSE over the last three years.	224	199	180
e) Capacity of the school:			
Number of students in the school	1558	1396	1148
Dormitories	12	12	12
Dining hall,	2	2	2
laboratories,	3	3	3
Toilets	40	40	40
Land with legal ownership			
Other amenities.			

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Annual Report and Financial Statements For the year ended 30th June 2024

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
i. Completion of a 2 storey dormitory	Government and parents	90% Complete	33,887,630	24,911,023	
ii. Purchasing of a school van	Parents	Financed by Equity bank	4,797,000	4,797,000	
iii. Sinking of a borehole	Parents	Complete		3,113,397	
iv. Installation of surveillance cameras	Parents	Complete	4,163,360	4,163,360	
v. 12 Classrooms	Government /Parents	On going	25,886,360	8,997,879	
vi. 3 Laboratories	Government /Parents	On going	20,131,089	18,868,323	

.....
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 be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2024, and of the school's financial position as at that date.



.....
Name: Justus Wathe

Designation: Chairman, School Board of Management

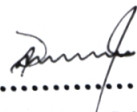
Date:



.....
Name: Mutua, BM

Designation: School Principal & Secretary to Board of Management

Date:



.....
Name: David Athi

Designation: Bursar/ Finance Officer

Date:



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON KITUI HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 - KITUI 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.
- 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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kitui High School set out on pages 1 to 24, which comprise the statement of assets and financial liabilities as at

30 June, 2024 and the statement of receipts and payments, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kitui High School as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Unsupported Accounts Payable

The statement of assets and liabilities reflects accounts payables balance of Kshs.13,344,346 as disclosed in Note 14 to the financial statements. This amount includes trade creditors balance of Kshs. 9,881,807, out of which Kshs.1,012,162 was not supported with schedules.

In the circumstances, the validity, accuracy and completeness of accounts payables balance of Kshs.13,344,346 could not be confirmed.

2. Accounts Receivables

2.1. Variances in Accounts Receivables Balance

The statement of assets and liabilities reflects accounts receivables balance of Kshs.27,297,633 as disclosed in Note 13 to the financial statements. Included in this amount is Kshs.1,040,791 in respect of salary advances. However, the ledger balance and issued invoices reflect a balance of Kshs.105,500 resulting to an unexplained variance of Kshs.935,291.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.27,556,158 could not be confirmed.

2.2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.27,297,633 as disclosed in Note 13 to the financial statements. Included the balance is student fee debtors amounting to Kshs.24,111,279, out of which Kshs.9,702,701(40%) relates to balances due from continuing students while Kshs.14,408,578 (60%) is in respect of students who had completed their studies at the time of reporting. In addition, included in the accounts receivables balance is Kshs.1,965,763 in respect of unaccounted for imprest due from a former school principal

who is now deceased. Therefore, the recoverability of school fees arrears from students who have completed their studies and Kshs.1,965,763 in respect of outstanding imprest is doubtful.

Further, there was no documented policy on assessment and impairment of long outstanding fees arrears hence casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy, completeness and existence of accounts receivable balance could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kitui High School as at 30 June, 2024 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 qualified opinion.

Emphasis of Matter

Under Funding of Capitation Grants

During the year under review, the National Education Management System (NEMIS) reported a student population for the school of one thousand, four hundred and thirty-one (1431) students, while the enrolment records provided by the school indicated a total number of one thousand, five hundred and fifty-eight (1558) students, resulting to an unexplained variance of one hundred and twenty-seven (127) students. As a result of the variances, based on approved capitation rate per student of Kshs.22,244 per year, the school was under funded by an amount of Kshs.2,824,988 due to the one hundred and twenty-seven (127) students not accounted for in the NEMIS system.

In the circumstances, the under-funding of the school may have affected the school's planned activities and impacted negatively on service delivery to students.

My opinion is not qualified in respect to this matter.

Key Audit Matters

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

Other Information

The Board of Management is responsible for the other information set out on page iii to x which comprise of Key school Information and Management, Summary Report of

Performance of the School, and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on Kitui High School 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.

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. Late Submission of Financial Statements to the Auditor-General

The School's Management submitted the financial statements for the year under review to the Auditor-General on 3 April, 2025, six (6) months after the statutory deadline of 30 September, 2024. This was contrary to Section 47(1) of the Public Audit Act, 2015 on submission of financial statements to the Auditor-General within three months after the closure of the financial year.

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

2. Failure to Prepare an Annual Procurement plan

The statement of receipts and payments reflects an amount of Kshs.167,458,593 and Kshs.165,514,846 in respect of total receipts and total payments respectively. However, during the year, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that 'a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

3. Failure to Develop a School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization

of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

4. Transfer of Funds to Kenya Secondary Schools Heads Association (KESSHA)

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.104,535,095 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.960,310 transferred to Kenya Secondary Schools 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.960,310 could not be confirmed.

5. Unutilized Text Books

Examination of records revealed that the Ministry of Education (MOE) through Kenya Institute of Curriculum Development (KICD) distributed to the school, fifty-two (52) Arabic form one textbooks to the school on 2 July, 2019. However, these textbooks were unused and still held in storage, as the school does not offer Arabic as part of its curriculum.

In the circumstances, the utilization and value for money of the books could not be confirmed.

6. Long Outstanding Trade Payables

The statement of assets and liabilities, reflects accounts payables balance of Kshs.13,344,346 as disclosed in Note 14 to the financial statements. Included in the balance is Kshs.3,334,654 which has been outstanding for over one-year. This is contrary to Section 53(8) of the Public Procurement and Assets Disposal Act, 2015 which states that an Accounting officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract(s) are reflected in approved budget estimates.

In the circumstances, there is risk of loss of public funds through litigations, interests and penalties

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the 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

Lack of Ownership Documents

Review of the list of assets provided for audit revealed that the assets included land, buildings and structures, office equipment, furniture and fittings, ICT equipment, tools and apparatus and textbooks. Further, records provided for audit revealed that the school owns fifty-four (54) acres piece of land. As at the time of audit, in the Month of April, 2025 the ownership documents had not been obtained.

In the circumstances, the ownership and safe custody of the land could not be confirmed.

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

Responsibilities of Management and the those Charged with Governance

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

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

Those charged with governance are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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

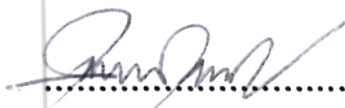
Nairobi

06 May, 2025

6. Statement Of Receipts and Payments For the Year Ended 30th June 2024

Description Of Vote Head	Note	2023-2024 Kshs	2022-2023 Kshs
Receipts			
Government grants for tuition	1	3,394,252	3,241,728
Government grants for operations	2	31,800,683	11,104,263
Government Grants for infrastructure	3	28,807,000	8,476,000
School fund income- parents' contributions	4	98,633,027	96,936,298
Miscellaneous incomes	5	4,823,630	5,342,918
Total Receipts		167,458,593	125,101,206
Payments			
Tuition	6	2,872,061	2,808,010
Operations	7	29,660,466	8,351,175
Infrastructure	8	28,447,224	8,981,250
Boarding and school fund	9	104,535,095	105,226,356
Total Payments		165,514,846	125,366,791
Surplus/Deficit		1,943,746	(265,584)

The school financial statements were approved on _____ 2024 and signed by:


.....

Name: Justus Wathe


Chair BOM

Date:


.....

Name: Mutua, BM
School Principal/ Secretary to
BOM

Date:


.....

Name: David Athi
Bursar/ Finance Officer

Date:



KITUI HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	8,200,504	7,560,849
Cash balances	11	200	3,044,096
Short term investments	12	-	
Total cash and cash equivalent		8,200,704	10,604,945
Account's receivables	13	27,297,633	19,872,231
Total financial assets (a)		35,498,337	30,477,176
Financial liabilities			
Accounts payables	14	13,444,346	11,404,802
Overdrawn bank account	10b	1,037,871	
Total Financial Liabilities (b)		14,482,217	
Net financial assets (a-b)		21,016,120	19,072,374
Represented by			
Accumulated fund b/fwd	15	19,072,374	19,337,958
Surplus/deficit for the year		1,943,746	265,584
Net Assets		21,016,120	19,072,374

The school's financial statements were approved on _____ 2024 and signed by:

.....


Name: Justus Wathe


Chair BOM

Date:

.....


Name: Mutua, BM
 School Principal/ Secretary to
 BOM

Date:

.....


Name: David Athi

Bursar/ Finance Officer

Date:



8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	3,394,252	3,241,728
Government grants for operations	2b	31,860,183	11,460,863
Government grants for infrastructure	3	28,807,000	8,476,000
School fund income- parents contributions/ fees	4b	84,519,414	97,702,387
Other income	5b	4,848,195	23,009,788
Total receipts		153,429,044	145,422,943
Payments			
Cash outflows for tuition	6b	2,868,711	2,646,180
Cash outflows for operations	7b	29,254,188	8,646,385
Cash outflows Boarding/lunch and school fund payments	9b	99,188,880	117,447,113
Total payments		131,311,779	128,739,678
Net cash inflow/outflow from operating activities		22,117,265	15,051,087
Cash flow from investing activities			
Acquisition of assets		24,521,506	8,922,740
Proceeds from sale of Assets			
Proceeds from investments			
Purchase of investments			
Net cash inflow/outflows from investing activities			
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		(2,404,241)	6,128,348
Cash and cash equivalent at beginning of the FY		10,604,945	4,476,597
Cash and cash equivalent at end of the FY		8,200,704	10,604,945

The school's financial statements were approved on _____ 2024 and signed by:



Name: Justus Wathe

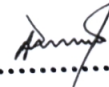
Chair BOM

Date:



Name: Mutua, BM
School Principal/ Secretary to
BOM

Date:



Name: David Athi

Bursar/ Finance Officer

Date:



9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of Utilization
	a	b	c=a+b	Comparable Basis	e=d/c %
	Kshs	Kshs	Kshs	d	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	6,120,299	-	6,120,299	3,394,252	55.4%
Exams And Assessment					
Total	6,120,299		6,120,299	3,394,252	
(2) Capitation Grant on Operations					
Other voteheads(PE, LT&, EW&C, ADM)	13,649,771		13,649,771	8,914,973	65%
Repairs And Maintenance	7,260,517		7,260,517	20,369,500	281%
House Rent	-		-	33,600	-
Medical	2,904,207		2,904,207	1,122,825	39%
Boarding Account				260,000	
Activity	2,178,155		2,178,155	1,099,786	50%
Total	25,992,650		25,992,650	31,800,683	

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
3) FDSE for infrastructure					
Maintenance & Improvement MoE	7,260,517		7,260,517	5,157,000	71%
Boarding Account				8,650,000	
Economic Stimulus Programs					
Transition Infrastructure Grants		15,000,000	15,000,000	15,000,000	
Total	7,260,517	15,000,000	22,260,517	28,807,000	
(4) Fees Charged on Parents					
Other vote heads (PE, LT & T, EW & C, ADM)	35,326,446		35,326,446	33,507,489	95%
Repairs And Maintenance	3,508,384		3,508,384	3,922,565	111%
Local Transport / Travelling					
Electricity And Water					
PA levies				2,659,285	
Administration Costs					
Activity	1,399,800		1,399,800	1,853,144	132%
SMASSE					
Fee On Boarding Equipment and Stores	53,299,414		53,299,414	56,690,544	106%
Sub total	93,534,044		93,534,044	98,633,027	
5) Miscellaneous Income					
Loan/Borrowing	-				
Rent income	389,400	-	389,400	349,000	89%
R/D Cheques				79,274	

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
Uniform				415,340	
Tender fee				65,000	
Bus Hire				48,000	
N. Infrastructure				3,500,000	
Operations				367,016	
Sub total	389,400		389,400	4,823,630	
Grand Total	133,296,910	15,000,000	148,296,910	167,458,592	
(6) Expenditure For Tuition					
Textbooks					
Reference Materials					
Exercise Books					
Laboratory Equipment					
Internal Exams					
Teaching / Learning Materials	23,914,820		23,914,820	2,513,306	105%
2023 Creditors				358,525	
Exams And Assessment					
Teachers Guides					
Administration Costs					
Bank Charges	-		-	230	-
Total	23,914,820		23,914,820	2,872,061	
(7) Expenditure For Operations					
Other vote heads(PE,LT&T, EW&C,ADM)	9,456,345		9,456,345	8,501,402	90%

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
Repairs, Maintenance & Improvements	8,000,000		8,000,000	20,157,000	252%
Boarding Account				367,016	
Medical	480,000		480,000		
Activity Expenses/Insurance	1,000,000		1,000,000	629,750	63%
Bank charges				5,297	
Total	18,936,345		18,936,345	29,660,466	
(8) Expenditure For infrastructure					
Construction of classrooms	8,000,000		8,000,000	23,339,939	292%
Construction of LAB					
Bank charges	-		-	7,285	-
Boarding Account	-		-	5,100,000	-
Bank charges	-		-		-
Total	8,000,000		8,000,000	28,447,224	
(9) Expenditure For school fund/lunch/boarding					
Other voteheads(PE,LT&T,EW&C, ADM)	29,185,760		29,185,760	18,292,037	63%
Repairs, Maintenance and Improvements	3,695,000	-	3,695,000	3,986,426	107%
Equity Bank				1,965,000	
Operations Account				260,000	
Medical Expenses	530,000		530,000	325,056	61%
Infrastructure Account				8,500,000	
Activity	3,922,450	-	3,922,450	2,904,845	74%
Rent expenses				213,400	

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
RD Cheques				66,545	
Boarding Equipment and Stores	53,392,170	-	53,392,170	65,595,629	122%
PA expenses				500,000	
Uniform				744,590	
Other expenses on investments					
Rent expenses					
Bank Charges					
Loan Interest Repayment					
Loan Principal Repayment					
Acquisition Of Assets	2,375,000	-	2,375,000	1,181,567	50%
Totals	93,100,380	-	93,100,380	104,535,095	
Grand Total	143,951,545	-	143,951,545	165,514,846	

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials		
Exercise Books		
Laboratory Equipment		
Internal Exams		
Teaching / Learning Materials	3,394,252	3,241,728
Others		
Total	3,394,252	3,241,728

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Other vote heads (PE,LT&T,EW&C, ADM)	8,914,973	8,810,925
Repairs And Maintenance	20,369,500	1,354,000
Local Transport / Travelling/Rent		25,200
Electricity And Water		
Medical	1,122,825	231,100
Boarding Account	260,000	
Activity	1,099,784	683,038
House Rent	33,600	
Total	31,800,683	11,104,263

2b. Government Grants for Operations for cash flow

Description	2023-2024	2022-2023
	Kshs	Kshs
Other vote heads (PE,LT&T,EW&C, ADM)	8,914,973	
Repairs And Maintenance	20,369,500	
Advance	59,500	
Electricity And Water		
Medical	1,122,825	
Boarding Account	260,000	
Activity	1,099,786	
House Rent	33,600	
Total	31,860,183	

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	20,157,000	8,476,000
Transition infrastructure grants		
Administration Block		
Boarding Account	8,650,000	
Total	28, 807,000	8,476,000

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads (PE,LT&T,EW&C,ADM)	33,507,490	34,479,345
Repairs and maintenance	3,922,565	3,494,111
Electricity and water		
Medical		
Administration costs		
Activity	1,853,144	1,802,369
Fee on Boarding Equipment and stores	56,690,544	54,117,346
PA Levies	2,659,285	
Total	98,633,027	93,893,171

4b. School Fund Income - Parents Contribution/Fees for cash flow

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads (PE,LT&T,EW&C,ADM)	25,806,411	
Repairs and maintenance	3,561,551	
Kudheiha	20,108	
Fees arrears	1,953,274	
Savings account	2,886,400	
Activity	1,853,144	
Fee on Boarding Equipment and stores	45,779,321	
PA Levies	2,659,285	
Total	84,519,494	

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	349,000	
R/D Cheques	79,274	163,098
Uniform	415,340	
Tender fee	65,000	
Income from Bus Hire	48,000	4,797,000
National Infrastructure	3,500,000	6,100
Operations Account	367,016	308,500
School ID		10,220
Tuition Account		
Tender fee		58,000
Bes		
Total	4,823,630	8,386,045

5b. Miscellaneous Incomes for cash flow

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	169,200	
R/D Cheques	79,274	
Uniform	415,340	
Tender fee	65,000	
Income from Bus Hire	48,000	
National Infrastructure	3,500,000	
Operations Account	367,016	
Advance	31,100	
Magazine	14,235	
Fees prepayment	159,030	
Bes		
Total	4,848,195	

Notes to the Financial Statements (continued)

6 Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		334,950
Textbooks		
Reference materials		
Laboratory Equipment		1,118,665
Teaching / Learning Materials	2,513,306	865,655
Internal Exams		488,500
2023 creditors	358,525	
Bank Charges	230	240
Total	2,872,061	2,808,010

6b. Tuition for cash flow

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books		
Textbooks		
Reference materials		
Laboratory Equipment		
Teaching / Learning Materials	2,509,956	
Internal Exams		
2023 creditors	358,525	
Bank Charges	230	
Total	2,868,711	

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads (PE,LT&T, EW&C,ADM)	8,501,402	7,652,478
Medical		123,725
Administration Cost		
Repairs And Maintenance & Improvements	20,157,000	
Bes Account		
New dormitory		
New classrooms		

Activity Expenses	629,750	407,600
Equity Bank		163,098
Boarding Account	367,016	4,274
Bank charges	5,298	
Total	29,660,466	8,351,175

7b. Operations for cash flow

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads (PE,LT&T, EW&C,ADM)	8,095,124	
Medical		
Administration Cost		
Repairs And Maintenance & Improvements	20,157,000	
Bes Account		
New dormitory		
New classrooms		
Activity Expenses	629,750	
Equity Bank		
Boarding Account	367,016	
Bank charges	5,298	
Total	29,254,188	

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	7,136,435	6,210,580
Construction of New laboratories	16,203,504	4,800
Construction of dormitory		2,763,290
Bank Charges	7,285	2,580
Boarding Account	5,100,000	
Total	28,447,224	8,981,250

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads (PE,LT&T, EW&C,ADM)	18,292,037	23,543,693
Activity	2,904,845	30,500
Repairs And Maintenance & Improvements	3,986,426	2,769,474
Operations Account	260,000	
Equity Bank	1,965,000	2,088,858
N. Infrastructure	8,500,000	
New dormitory		2,034,861
New classrooms		2,953,610
Activity		2,851,985
PTA		7,897,798
KCSE		
Fee On Boarding Equipment and Stores	65,595,629	60,282,948
Rent Expenses	213,400	58,000
Bus/van		525,336
Acquisition of assets	1,181,567	2,088,858
R/D Chqs	66,545	60,544
Tender fee		12,000
PA expenses	500,000	
Medical	325,056	116,750
Uniform	744,590	
Total	104,535,095	105,226,356

NB: PE – Personnel Emoluments
LT&T- Local Transport and Traveling
EW&C – Electricity, Water and Conservancy

ADM –Administration costs

9b. Boarding And School Fund for cash flow

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads (PE,LT&T, EW&C,ADM)	17,955,942	
Activity	2,904,845	
Repairs And Maintenance & Improvements	3,964,476	
Operations Account		
Equity Bank	1,965,000	
N. Infrastructure	8,500,000	
New dormitory		
New classrooms		
2023 creditors	510,930	
Kudheiha	20,368	
Advance	114,500	
Fee On Boarding Equipment and Stores	55,134,121	
Rent Expenses	44,200	
Bus/van		
R/D Chqs	66,545	
2022 creditors	6,438,307	
PA expenses	5,000,000	
Medical	325,056	
Uniform	744,590	
Total	99,188,880	

Notes to the Financial Statements (continued)**10 Bank Accounts**

Account Name & Currency	Status Active/Dormant	Bank Account Number	2023-2024	2022-2023
			Kshs	Kshs
Tuition Account	Active NBK	01025051506400	1,125,619	600,079
Operations Account	Active NBK	01021051506403	5,460,526	2,754,531
School Fund Account/Boarding	Active NBK, Co-op	01021051506400 01129300903200	1,155,298	1,257,211
Savings Account	Active NBK	01242051506401	14,506	2,904,181
Parent Association Development Account				
Income Generating Activities Account				
Infrastructural Account	Active Equity	0720260454970	444,554	44,849
Total			8,200,504	7,560,849

KITUI HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

10b. Overdrawn bank account

Equity bank	0720299069240	1,037,871		
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11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
	200	3,044,096
Total	200	3,044,096

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares		
Treasury Bills		
Fixed Deposit accounts		
Other Investments		
Total		

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	24,111,279	16,889,577
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	1,040,791	1,016,891
Imprest (list/schedule attached)	1,965,763	1,965,763
Rent arrears (list/schedule attached)	179,800	
Total	27,297,633	19,872,231

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	9,702,701		3,076,108	
Between 1- 2 years	3,847,002		2,853,368	
Between 2-3 years	1,682,527		1,712,527	
Over 3 years	8,879,049		9,247,574	
Total (should tie to note 13 a)	24,111,279		16,889,577	

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,881,807	10,092,858
Prepaid Fees	3,562,539	1,311,944
Unpaid salaries and statutory deductions		
Caution money		
Other payables (<i>specify</i>)		
Total	13,444,346	11,404,802

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,547,153		9,132,587	
Between 1- 2 years	867,631		960,271	
Between 2-3 years	388,001			
Over 3 years	2,079,022			
Total (should tie to note 14)	9,881,807		10,092,858	

15. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Balances	8,200,504		7,560,849	
Cash Balances	200		3,044,096	
Short Term Investments				
Receivables	27,297,633		22,017,821	
Payables	14,482,217		13,550,392	
Total	21,016,120		19,072,374	

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	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans		
Outstanding Leases		
Hire Purchase		
Gratuity And Leave Provision		
Others (specify)		
Total		

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	8	400,000	130,000
Goats			1,940,000
Trees	1300	2,292,727	
Coffee Or Tea Plantation			
Poultry			
Others (specify)			
Total			

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	4,529,564	1,821,422
Borrowings during the year	-	4,797,000
Repayments during the year	1,965,000	2,088,858
Balance at the end of the year	2,564,564	4,529,564

KITUI HIGH SCHOOL
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Other important disclosure notes

19 Stock/ Inventory

Description	2023-2024 Kshs	2022-2023 Kshs
Food stuffs	290,440	140,504
Lab consumables	-	-
Farm produce	409,500	19,998
Medication	-	-
Construction Materials	19,890	
Others (specify)		

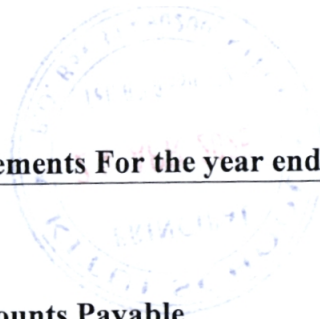
20 Progress on Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported accounts receivables	The management have given part of supporting list to some amounts and is looking forward to give a conclusive solution to the others.	Partially resolved	
2	Annual procurement plan	The management is in the process of preparing a procurement plan	Not resolved (in progress)	Before end of 2025
3	Long outstanding trade payables	The management has tried to clear the outstanding creditors despite low/under funding from the government	Resolved	
4	Lack of school improvement plan	The management has been guided on how to prepare the plan and is in a process of having it ready for use	Resolving in progress	
5	Budgetary control and performance	The management is looking forward to strict itself to the budget in future	Resolving in progress	
6	Irregularities in procurement of infrastructure works	Having known how to prepare a procurement plan, the management will make sure that the laid down procedures are followed to the later	Resolving in progress	
7	Lack of ownership document	The management is continuing to pursue the process of obtaining a tittle deed. We are in the final stage of getting the document	Resolving in progress	

Sign and Date-Principal





12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Dormitory	33,887,630	28.2.2020	2,411,023	8,976,607	13,774,758	
2. Classrooms	25,886,360	16.11.2022	16,701,815	9,184,546		
3. New Laboratories	21,578,525	31.7.2023	16,203,504	5,375,021		
Sub-Total						
Supply Of Goods						
4.						
5.						
Sub-Total						
Supply Of Services						
6.						
7.						
8.						
9. Prepaid fees						
Grand Total	81,352,515		35,316,342	23,536,173	13,774,758	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land		29,628,791		29,628,791
Buildings and structures		-	-	8,797,000
Motor vehicles-Bus/Van	8,797,000	-	-	6,628,995
Office equipment, furniture and fittings	5,028,995	1,600,000	-	4,163,360
CCTV	4,163,360	-	-	7,441,395
ICT equipment	7,441,395	-	-	2,253,005
Tools and apparatus	2,253,005	-	-	1,096,625
Other machinery and equipment	1,096,625	-	-	
Heritage and cultural assets				
Intangible assets-soft ware				
Total	28,780,380	31,228,791	-	60,009,171

KITUI HIGH SCHOOL

TUITION

2024 CREDITORS

	NAME	AMOUNT	
1	INTERNET TEXTBOOKS DISTRIBUTORS	3,350.00	
		3,350.00	

KITUI HIGH SCHOOL

FEES PREPAYMENTS PER CLASS AS AT 30.6.2024

		KSHS.
FORM	1	1,241,894.00
FORM	2	1,093,095.00
FORM	3	798,456.00
FORM	4	429,094.00
		3,562,539.00

KITUI HIGH SCHOOL

INFRASTRUCTURE

2024 CREDITORS

	NAME	AMOUNT	
1	BEST OUTLETS	39,930.00	
		39,930.00	

KITUI HIGH SCHOOL

OPERATIONS ACCOUNT

2024 CREDITORS

	NAME	AMOUNT	
1	NUNGUNI CHEMIST	71,120.00	MED
2	FIRE MOBAS E.AFRICA	120,600.00	ADM
3	BEST OUTLETS	74,730.00	EW&C
4	THE COPY CAT LTD	139,828.00	ADM
		406,278.00	

KITUI HIGH SCHOOL

BOARDING ACCOUNT

2024 CREDITORS

S/NO	NAME	KSHS.	KSHS.
1	GRUVEKA INVESTMENT	74,000.00	BES
2	COPAR AGENCIES	574,080.00	BES
3	AT YOUR SERVICE	51,350.00	BES
4	CYNANCY GROCERIES	125,994.00	BES
5	MAKIPE CONTRACTORS	76,925.00	BES
6	AGRISAID LTD	3,655,250.00	BES
7	MAN K INVESTMENT	296,250.00	BES
8	BENJAMA AND BEN	334,191.00	BES
9	COMBINATION STORES	113,020.00	BES
10	KENAFRIC BAKERY	598,470.00	BES
11	MAHAKALI MERCHANTS	21,950.00	RMI
12	ZOMBE WOOD FURNITURE	38,300.00	ADM
13	WEAVER BIRD G. MANUFACTURER	294,520.00	ADM
14	NAIVAS	292,853.00	BES
		6,547,153.00	

KITUI HIGH SCHOOL

FEES DEBTOR AS AT 30.6.2024

		KSHS.
FORM	1	1,979,133.00
FORM	2	2,662,367.40
FORM	3	2,609,888.00
FORM	4	2,451,313.00
		9,702,701.40

KITUI HIGH SCHOOL

Form 4S 2020 fees balance

NAME	ADM	FEE BALANCE
1. Mutata Benjamin Musila	10855	124,656
2. Edwin sale	10566	31,608
3. Muloka Philip	10891	22,343
4. Joram mwema	10863	61,694
5. Micah Rotich kones	10739	14,973
6. Kimanthi Duncan kioko	10904	69,388
7. David Kiluva	10783	56,336
8. Daren Juma	10908	<u>115,894</u>
		<u>496,892</u>

Form 4W 2020 fees balance

NAME	ADM	FEE BALANCE
1. James Maundu Mbindu	10794	7,973
2. Dennis Sila Munyao	10858	40,518
3. Solomon Musyoki	10862	19,554
4. Gilbert Vaati Muasa	10870	22,099
5. Ian Njunu	10749	<u>4,000</u>
		<u>94,144</u>

Form 4E 2020 fees balance

NAME	ADM	FEE BALANCE
1. Joseph Kyalo	10893	54,807
2. Dickson Kilonzo Mutua	10809	3,733
3. Paul Kiteme Mulwa	10821	98,241
4. Kelvin wambua	10913	51,031
5. Caleb Ochieng Abayo	10702	15,545
6. Kimondo James Kamindo	10910	25,923
7. Peter James Nthiwa	10906	53,356
8. Elvis Omenta	10853	28,662
9. Elisha wambua maingi	10902	<u>26,041</u>
		<u>357,339</u>

Form 4N 2020 fees balance

NAME	ADM	FEE BALANCE
1. Augustus matuto mutinda	10912	18,802
2. Alvin Vincent Juma	10748	30,656
3. Mulei James Muinde	10860	42,086
4. Fabian Kombi	10880	14,807
5. Vincent Muli Nzau	10772	27,576
6. Kitonga p. mwongela	10896	<u>46,459</u>
		<u>180,386</u>

Total

1,128,761

KITUI HIGH SCHOOL
FEES BALANCES
2021

S/NO.	ADM.NO	NAME	FORM	STREAM	BALANCE
1	11004	ISAIH MUTUA FRANCIS	4	S	60170
2	11044	DAVID MUIHYA	4	S	107568
3	11125	NAHASHON TARAYIA	4	S	57251
					224989

KITUI HIGH SCHOOL
FEES BALANCES
2021

S/NO	ADM.NO	NAME	FORM	STREAM	BALANCE
1	11070	PASCALI NYAMASYO	4	N	5,330
					5330

KITUI HIGH SCHOOL
FEES BALANCES
2021

S/NO	ADM.NO	NAME	FORM	STREAM	BALANCE
1	10935	WILLIAM MUTUA SOLOMON	4	W	9481
2	11097	GIBSON KIBURI W	4	W	42387
3	11150	AGNES ALFRD KISEYAN	4	W	58271
					110139

KITUI HIGH SCHOOL
FEES BALANCES
2021

S/NO.	ADM.NO	NAME	FORM	STREAM	BALANCE
1	11151	MUNYWOKI V. MULI	4	E	38306
					38306

KITUI HIGH SCHOOL
FEES BALANCES
2021

S/NO.	ADM.NO.	NAME	FORM	STREAM	BALANCE
1	11138	NDOLO CALEBRIAN MUTHENYA	4	C	31778
2	11155	JUMA SAMMY MUMO	4	C	123224
					155002
		TOTAL			553766

SUMMARY

2020 FEE BALANCE
2021 FEE BALANCE
GRAND TOTAL

KSH.

1,128,761
553,766
1,682,527

**KITUI HIGH SCHOOL
2023 FEE BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
1	Peter Omao Ondeng'i	11501	4	CENTRAL	2,368.00
2	James Joseph Mutisya	11506	4	CENTRAL	1,102.00
3	Gathigia Brian Mwanjohi	11511	4	CENTRAL	3,475.00
4	Eric Musyoka Kyalo	11516	4	CENTRAL	13,550.00
5	Pius Harrison Nyumu	11521	4	CENTRAL	11,781.00
6	Hassan Abdi majid	11541	4	CENTRAL	45,300.00
7	Mwania Nzangi Kennedy	11546	4	CENTRAL	10,065.00
8	Muriuki Dylan Mutembe	11551	4	CENTRAL	6,779.00
9	Chege Justus Muchiri	11566	4	CENTRAL	34,276.00
10	Kioko Stephen Kyele	11576	4	CENTRAL	28,797.00
11	Nzioki Emmanuel Mumo	11580	4	CENTRAL	1,112.00
12	Donnel Mutua Mutuku	11585	4	CENTRAL	1,880.00
13	Mulu Kelvin Kioko	11610	4	CENTRAL	8,865.00
14	Muthiani Reuben Wambua	11621	4	CENTRAL	16,795.00
15	Gift Muuo .	11626	4	CENTRAL	48,009.00
16	Njoroge M Mburu	11656	4	CENTRAL	44,200.00
	TOTAL				278,354.00

KITUI HIGH SCHOOL					
2023 BALANCES					
S/NO	NAME	ADM.NO	FORM	BALANCE KSH	
1	Mwangi Raphael Maina	11300	4	EAST	3,029.00
2	Kimuyu Benard Ngei	11489	4	EAST	10,425.00
3	Grace Kelvin Mumo	11544	4	EAST	6,065.00
4	Musomba Peter Mwove	11549	4	EAST	11,856.00
5	Kyalo jonnes Mwanzia	11569	4	EAST	50,136.00
6	Patricia Benjamin Kyalo	11619	4	EAST	13,620.00
7	Muendo Erick Ndavi	11629	4	EAST	11,776.00
8	John Munyasya Charles	11639	4	EAST	13,065.00
9	Esther Daniel Mwendwa	11646	4	EAST	53,146.00
10	Ian Jesse Ben	11661	4	EAST	90,521.00
	TOTAL				263,639.00

**KITUI HIGH SCHOOL
2023 BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	KSH
1	Melenta Felix Tobiko	11460	4	WEST	11,065.00
2	Nestar Vuta Kezegule	11470	4	WEST	11,635.00
3	Mutua Victor .	11485	4	WEST	365.00
4	Viven Omondi Ochieng	11495	4	WEST	5,264
5	Moses Kituto John	11535	4	WEST	4,910.00
6	Lewa Lucas Amani	11550	4	WEST	22,252.00
7	Erick Mulwa .	11579	4	WEST	34,890.00

8	Kyalo Victor Wambua	11609	4	WEST	30,141.00
9	Nzioka Boniface Ilaa	11615	4	WEST	16,250.00
10	Munyoki Kennedy Ngunanzi	11620	4	WEST	17,563.00
11	Munene Tony Muimi	11625	4	WEST	7,925.00
12	Kavutha Mwangangi Tobbias	11630	4	WEST	30,845.00
13	Kyalo Ayub Mwendwa	11635	4	WEST	11,731.00
14	Abdinasir Billow Mohamed	11640	4	WEST	32,175.00
15	Stephen Prince Mumo	11984		WEST	12,024.00
	TOTAL				249,035.00

**KITUI HIGH SCHOOL
2023 BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
1	Wetonyi Hammertone .	11447	4	NORTH	65,670.00
2	Jimmy Mark .	11492	4	NORTH	1,047.00
3	Gichari Chris Maina	11497	4	NORTH	3,842.00
4	Kithuku Vincent Mutisya	11502	4	NORTH	4,674.00
5	Lazarus Alex Mwendwa	11542	4	NORTH	26,471.00
6	Ngalu Wilson Ndamu	11572	4	NORTH	3,344.00
7	Muthoka Dominic Mutunga	11586	4	NORTH	5,565.00
8	John Musyoka .	11591	4	NORTH	13,815.00
9	Peter Amos Malile	11606	4	NORTH	9,944.00
10	Wanyama Joshua Mwanzia	11614	4	NORTH	1,068.00
11	Timothy Mutiso Munyithya	11627	4	NORTH	3,267.00
12	Wanjihia Michael Njenga	11642	4	NORTH	5,485.00
	TOTAL				144192

**KITUI SCHOOL
2023 BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
16	Martin Kilunda Wambua	11463	4	SOUTH	35,539.00
18	Anna Evans Kioko	11478	4	SOUTH	15,126.00
22	Kinyamasyo Joseph Kiilu	11498	4	SOUTH	12,357.00
23	Wandati Samuel Gichuki	11503	4	SOUTH	16,281.00
37	Mwende Alex Kariuki	11578	4	SOUTH	54,946.00
41	Dorcas Brian Mulinge	11602	4	SOUTH	15,093.00
43	Nyamai Joram Kyalo	11623	4	SOUTH	21,526.00
46	Salim Ziro Nyanje	11638	4	SOUTH	98,927.00
	TOTAL				269,795.00

**KITUI HIGH SCHOOL
2022 FEE BALANCES**

S/NO.	NAME	ADM.NO.	FORM	STREAM	KSH
1	MWANZIA MESHACK MUTUKU	11158	4	SOUTH	7,699
2	KINYUA ALVIN MUTUNGA	11187	4	SOUTH	13,074

3	NGUI SHEPHERD MUTHENGI	11202	4	SOUTH	42,527
4	KAMAU TIMOTHY NJOROGE	11232	4	SOUTH	56,506
5	KENNEDY NDIVO	11258	4	SOUTH	11,880
6	GRACE KILONZO ANTONY	11289	4	SOUTH	25,286
7	NDETO JOHN MUASA	11299	4	SOUTH	8,913
8	MAITHYA ISRAEL MUMO	11309	4	SOUTH	35,586
9	KITUKI JEFFERSON KYEVA	11364	4	SOUTH	47,277
10	DANNY RAPHAEL NZENG'E	11374	4	SOUTH	9,972
11	KYALO EMMANUE MULI	11378	4	SOUTH	100,287
12	NZAVI DENNIS AHADI	11383	4	SOUTH	7,116
13	WAMBUA PETER VAATI	11393	4	SOUTH	6,947
	TOTAL				373,070

KITUI HIGH SCHOOL
2022 FEE BALANCES

S/NO.	NAME	ADM.NO	FORM	STREAM	KSH.
1	SHABAN MWENDWA	11221	4	NORTH	33,400
2	MBITHI RYAN MULI	11231	4	NORTH	6,518
3	MUTUA IAN KYALO	11237	4	NORTH	14,554
4	KILUNGYA DANIEL MUTHENGI	11247	4	NORTH	19,196
5	RAPHAEL NYANYUKI	11257	4	NORTH	18,178
6	MUUNGA JOHN KYALO	11262	4	NORTH	19,836
7	BIMBIR KIPTISIA	11267	4	NORTH	26,116
8	WALE KEITH MWADZIME	11272	4	NORTH	7,000
9	WAMBUGU RICHARD GICHUKI	11303	4	NORTH	58,747
10	KATHUURE MUTEGI	11313	4	NORTH	29,616
11	KATUMO PHILIP MUMO	11316	4	NORTH	10,508
12	BRIAN KARITA TIMOTHY	11347	4	NORTH	26,446
13	CHRISTOPHER KYALO	11369	4	NORTH	48,436
14	NZOKA KEN MUTUKAA	11390	4	NORTH	165,671
15	KATANA AMANI HINZANO	11391	4	NORTH	46,508
16	COSMAS KERORO OBARA	11394	4	NORTH	77,402
	TOTAL				608,132

KITUI HIGH SCHOOL
2022 FEE BALANCES

S/NO.	NAME	ADM.NO	FORM	STREAM	AMOUNT
1	JOSPHAT KYALO KIOKO	11069	4	WEST	16,000
2	MBUVA JOHN MUNYAMBU	11160	4	WEST	8,277
3	EMMANUEL KIPKIRUI	11165	4	WEST	30,441
4	ITUMO DARIUS MUTISO	11175	4	WEST	7,610
5	MBOYA EMMANUEL MUTISO	11189	4	WEST	16,348
6	KIMANZI MICHAEL MAINGI	11214	4	WEST	24,395
7	WARUGURU PAUL NG'ANG'A	11260	4	WEST	17,355
8	MUNENE BRIAN	11265	4	WEST	52,090
9	SAID IBRAHIM BATI	11270	4	WEST	7,558
10	NYAGA EDWIN NJOGU	11286	4	WEST	93,631
11	KYALO DAVID MUUO	11311	4	WEST	101,125
12	JOSEPH TUMBO	11331	4	WEST	124,340
13	AKINYI JOHN ALLAN	11340	4	WEST	36,221

14	KAVINYA VICTOR MUTAMBU	11341	4	WEST	54,089
15	KAVEVA COLLINS	11345	4	WEST	9,350
16	GEOFREY MWENDWA	11350	4	WEST	7,241
17	WAIRIRE JAMES	11371	4	WEST	15,607
18	SAMMY GEOFREY MUENDO	11380	4	WEST	20,013
	TOTAL				641,691

KITUI HIGH SCHOOL
2022 FEE BALANCES

S/NO.	NAME	ADM.NO	FORM	STREAM	AMOUNT
1	EDWIN RINGA MBARU	11074	4	CENTRAL	14,880
2	KELVIN KIPKEBUT KONGA	11166	4	CENTRAL	7,000
3	TOROITICH KIPCHIRCHIR	11171	4	CENTRAL	58,776
4	KADHEGI BENSON MKAMBA	11181	4	CENTRAL	11,705
5	ISAAC MILTON ODHIAMBO	11190	4	CENTRAL	17,108
6	KIMULI M. WAKI	11205	4	CENTRAL	35,826
7	OGEKA MOMANYI	11210	4	CENTRAL	13,925
8	MWANACHITU FADHILI	11271	4	CENTRAL	33,343
9	ROWLANDS MWANGATA	11277	4	CENTRAL	42,146
8	MWEU AMOS	11287	4	CENTRAL	10,000
10	ONCHARO THOMAS	11307	4	CENTRAL	22,208
11	TRAVOR SIMIYU	11317	4	CENTRAL	40,108
12	NZIOKA MBITHI	11327	4	CENTRAL	10,196
13	BENJAMIN JEREMIA	11356	4	CENTRAL	96,238
14	MWANIKI JAMES	11361	4	CENTRAL	59,578
15	MASHA KALAMA	11366	4	CENTRAL	16,728
16	BRIAN KYALO	11376	4	CENTRAL	42,223
	TOTAL				531,988

KITUI HIGH SCHOOL
2022 FEE BALANCES

S/NO.	NAME	ADM.NO	FORM	STREAM	KSH.
1	ELVIS KOKA MUTUA	11108	4	EAST	104,602
2	KIMINGI MARK	11179	4	EAST	26,546
3	MUNUVE BENARD	11203	4	EAST	6,573
4	MUASYA TIMOTHY NZOMO	11208	4	EAST	7,000
5	HASSAN MBUI SULEIMAN	11218	4	EAST	10,058
6	MOTI ABRAHAM	11239	4	EAST	60,951
7	NJOKI KELVIN	11295	4	EAST	33,081
8	MUTIA KELVIN	11305	4	EAST	30,662
9	KARUHIU DICSON	11330	4	EAST	96,076
10	MUSANGO KELVIN	11354	4	EAST	102,794
11	JOSHUA MOKUA BUNDI	11401	4	EAST	8,763
					487,106

GRAND TOTAL

3,847,002

KITUI HIGH SCHOOL

Form 4N 2019 fees balance			
	NAME	ADM	FEE BALANCE
1	Stephen Lunganzi Gube	10569	20
2	Mukea Jonathan Mulevi	10597	2,317.00
3	Nzau peter Muema	10617	21,296
4	Singi P Munyalo	10678	29,116.00
5	Kinyanjui Antony Waweru	10705	34,196.00
	TOTAL		86,945.00

FORM 4W FEES BALANCE 2019

	NAME	ADM	FEE BALANCE
1	Dennis Mutemi	10483	7,210.00
2	Ngovi Lewis Muendo	10506	21,876.00
3	Mwilu Stanley Musili	10522	1,000.00
4	Kipruto Gilbert	10571	5,000.00
5	Nzeki Makali	10618	5,000.00
6	Kyalo Peter Masila	10626	12,456.00
7	Regina John Mbondo	10663	3,000.00
8	Juma Michael Kikuyu	10675	5,000.00
9	Joel Eric Musingi	10692	1,261.00
10	Musingi Duncan Makali	10706	11,830.00
	TOTAL		73,633.00

KITUI HIGH SCHOOL

FORM 4 E

	NAME	ADM	BALANCE
1	Amos Mumo	10411	14,915.00
2	Willy Mutuku	10512	5,000.00
3	Wambua E Mulwa	10548	7,553.00
4	Mutisya J Masila	10599	5,000.00
5	Katwa Gedion Vamba	10623	78,326.00
6	Vundi P Kilonzo	10627	27,428.00
7	Alex Mataya	10647	5,750.00
8	David K Maithya	10684	14,037.00
9	Maithya Bonface Musyoki	10697	2,506.00
			160,515.00

KITUI SCHOOL

FORM 4S		2019	
	NAME	ADM	BALANCE
1	Muasya Caleb Mumo	10513	8,620.00
2	Seth Eric Makumi	10525	62,108.00
3	Wambua Kimanzi Justine	10565	6,500.00
4	Nzomo John Mutie	10624	16
5	Mulwa Benjamin Musau	10644	18,040
6	Paul Kitemange Joshua	10648	6,238.00
7	Kimani Naftali Thiongo	10661	5,000
8	Musyoka Ian Mwendwa	10669	48,476.00
9	Vincent Mung'ala	11359	5,000.00

TOTAL			159,998.00
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KITUI SCHOOL			
FORM 4 E		2018	
	NAME	ADM	BALANCE
1	Robert Bahati	10281	55,664.00
TOTAL			55,664.00

KITUI SCHOOL
FORM 4 S

2018

	NAME	ADM	BALANCE
1	ELIJAH KASYOKI PHILIP	10447	124,401.00
			124,401.00

KITUI SCHOOL
FORM 4 N

2018

	NAME	ADM	BALANCE
1	JOSPHAT MUTINDA	10291	5,001.00
2	SAMMY JAPHETH	10480	75,771.00
			80,772.00

KITUI SCHOOL

FORM 4 W

2018

	NAME	ADM	BALANCE
1	MUMO ALEX MUTINDA	10473	30,433.00
2	JACKSON MUSYA PETER	10388	37,881.00
3	BELDEN OMWOYO ARISI	10413	5,088.00
4	BARAKA ANDERSON KALUME	10476	10,406.00
5	MWENDWA JAMES MUTHUI	10204	3,099.00
6	EMMANUEL MULU	10456	5,003.00
			91,910.00

KITUI SCHOOL

FORM 4 W

2017

	NAME	ADM	BALANCE
1	KASINA MUSYOKA	10252	17,096.00
2	EDWIN OMACHI OBWINYI	10248	2,128.00
3	BRIAN NZOMO	10132	16,711.00
4	KIBET K. NELSON	10249	40,996.00
5	MUEMA LEONARD MWANZA	10271	29,081.00
			106,012.00

KITUI SCHOOL

FORM 4 E

2017

	NAME	ADM	BALANCE
1	MWANTHI DANIEL MWANZIA	10254	7,077.00
2	MUNYWOKI MOURIS KARITHI	10246	77,901.00
3	KAMUNZYU KAVU	10034	47

4	KIOKO EZRA MULINGE	10162	23,852.00
			108,877.00

KITUI SCHOOL

FORM 4 S		2017	
	NAME	ADM	BALANCE
1	KIMANZI J. MWANGANGI	10159	5,076.00
2	WAMBUA J. MAITHYA	10219	45,792.00
3	WAMBUI ERIC MURIMI	10251	27,336.00
4	MUTUA BRIAN	10213	26.00
5	KINYUA MUTUA	10176	1,029.00
			79,259.00

KITUI SCHOOL

FORM 4 E		2016	
	NAME	ADM	BALANCE
1	KINYILI MUTUA	10022	72,003.00
2	AMON MUSAU MWENDWA	10109	32
3	KATUTA J. KATWAI	10018	25,238.00
			97,273.00

KITUI SCHOOL			
FORM 4 W		2016	
	NAME	ADM	BALANCE
1	MALAWA NELSON	10104	8,997.00
			8,997.00

KITUI SCHOOL

FORM 4		2015	
	NAME	ADM	BALANCE
1	MWENDWA KYALE	9898	80,575.00
2	ROBERT MUNENE MUSILI	9822	21,528.00
3	AMOS KITONGA	9897	89,309.00
4	MUSYOKA MWENDWA	9841	28,685.00
5	MUTINDA BONIFACE MUSILI	9873	91,085.00
6	KISENGESE JAPHETH KOMBO	9588	7,833.00
7	DOMINIC MUTUNGA	9664	14,785.00
8	MICHAEL MUTUA	9829	53,589.00
9	MUSUU BENJAMIN MULWA	9921	3,750.00
10	KYALO MWENGI	9885	51,874.00
11	ATHUMAN HUSNI MATHEKA	9785	13,424.00
			456,437.00

KITUI SCHOOL

FORM 4		2014	
	NAME	ADM	BALANCE
1	MUSILI ISMAIL KILONZI	9658	18,822.00
2	MUINDE MWANZIA	10114	20,350.00
3	MUTUA MWANGANGI	9719	8,233.00
4	KENNEDY KITEME	9638	3,236.00

5	MBOYA WILLIAM	9678	14,338.00
6	SAFARI MUSILI	9424	24,651.00
7	PHILIP KILONZO	9598	28,890.00
8	MUSYOKA FRANK MUTISYA	9680	53,146.00
9	JUSTUS MUNA	9660	8,713.00
10	PETER THOMAS MUTUNGA	9668	43,543.00
11	MUSEMBI AUSTIN	9643	3,897.00
12	ASLIM ALI YUSSUF	9939	18,546.00
13	KIMATU JOSEPH MUNYAO	9587	9,081.00
14	KING'AWI JOSHUA	9738	5,210.00
15	JUSTUS KITUKU MICHAEL	9647	22,090.00
16	GATUMA EDWIN	9724	2,000.00
17	ALFRED KIMANZI	9569	2,890.00
18	MUTHUI JOHN KATUKU	9702	2,939.00
19	NICHOLAS MUTHUI	9699	45,538.00
20	JOSHUA MBUVI MUSYA	9577	29,705.00
21	DANIEL SINDETI	9714	8,196.00
22	WAMBUA FRANCIS MBWIKI	9641	4,670.00
23	KANDII KYALO	9689	30,671.00
24	FRANCIS J. KIMANZI	9625	26,047.00
25	CHARLES MARIETTA	9653	15,142.00
26	BENJAMIN SILA	9661	19,417.00
			469,961.00

KITUI SCHOOL

FORM 4	2013		
	NAME	ADM	BALANCE
1	AMOS MWANZIA	9342	2,000.00
2	MULI NJUGUNA	9390	500
3	SAMUEL MUTUNGE THOMAS	9288	53,512.00
4	PIUS NGULA KIETI	9428	74,226.00
5	SEBASTIAN MUTHENGI	9393	17,274.00
6	DANIEL K. MUNYAO	9443	6,671.00
7	KELVIN MUTHAMI	9437	10,689.00
8	JUSTUS WAMBUA	9751	1,995.00
9	DANID MBULU MBITI	9503	72,276.00
10	MUTUNE DAVID KITONYI	9432	17,799.00
11	ERASTUS KAVOKO NJOROGE	9026	70,521.00
12	NDAMBUKI M. DAVID	7477	18,069.00
13	GEORG DENILSON OWOUR	9445	4,000.00
14	DANIEL MULI	9344	2,322.00
15	HABAKKUK KASIMBU	9407	1,999.00
16	FRANCIS JACKSON	9452	36,726.00
17	KYANIA EDWIN MUTINDA	9320	2,169.00
18	MUSYOKA DERRICK KYALO	9467	50,474.00
19	MUTHOKA ALFAN DAVID	9546	8,699.00
20	KILONZI KYALO	9385	16,735.00
21	MUTUKU SAMUEL	9449	18,712.00
22	FRED ELIJAH MUTINDA	9419	29,199.00
23	JOHN B. MUTUA	9238	46,506.00

24	AARON M. PAUL	9942	1,571.00
25	JOHN MWENDWA	9324	7,294.00
26	OKATA COLLINS	9453	5,900.00
27	MUTISO KYALO	9493	38,714.00
28	MUSYOKA ALFRED MWANGANGI	9371	24,582.00
			641,134.00

KITUI SCHOOL

FORM 4	2012		
	NAME	ADM	BALANCE
1	KANGW'E M. AMBROSE	9189	10,236.00
2	JOSPHAT ALFRED MUNYOKI	9281	66,902.00
3	NDAMBUKI MULEI SAMUEL	9514	491
4	MANEENO MUONGOI SIMON	9245	8,824.00
5	CLIFFORD KATHURIMA	9195	271.00
6	KANANI MAINGI	9269	53,692.00
7	KIMWELE DUNCAN MUTUA	9200	55,498.00
8	SAFARI MUTIE	9244	63,352.00
9	MUEMA K. MUSEMBI	9272	2,436.00
10	SYLVESTER MULI LAWRENCE	9232	30,032
11	KILONZI PETER MUINDI	9752	6,314.00
12	BANTON NTHENGE	9233	31,602.00
13	MUEMA K. CHARLES	9163	22,428.00
14	KITHEKA ESTHER	8958	3,771.00
15	MESHACK LUKA	9155	500.00
16	JAMES NZUKI KING'ONGU	9156	13,622.00
17	KITHUNZI J. MUNYOKI	9219	8,271.00
18	JOHN BRIAN MUNYOLO	9554	8,171.00
19	MUSYOKI D. MUKUTA	9000	348.00
			386,761.00

KITUI SCHOOL

FORM 4	2011		
	NAME	ADM	BALANCE
1	JACKNORIS M. KAMUNZYU	9047	1,424.00
2	JUSTUS JOSEPH NDETTO	8867	18,142.00
3	ERIC WAMBUA	8964	7,524.00
4	MUTWII MULWA	8970	20,554.00
5	TITUS MUMO MUNG'ALU	9030	18,627.00
6	SILVESTER M. KISANGI	9048	5,140.00
7	KIMANTHI KYAULA	9070	17,074.00
8	PAUL KIMANZI KAMUTI	9088	8,728.00
9	MUSYA B. MUTHUI	8591	12,025.00
10	MUTUA FREDRICK	8983	21,605.00
11	MOHAMED KULLU	9132	477.00
12	JOHN MUSYOKI MULEI	9110	31,727.00
13	MWENDE BOBSAMMY MUNYOKI	8667	801.00
14	MALUKI ALEX KATANA	8935	46,374.00
15	AMBROSE KULA MALOMBE	8980	15,834.00
16	ERASTUS KIMONDO CHARLES	9006	26,270.00
17	MICHAEL JULIUS MBALUKA	9027	40,851.00
18	VENSON MUSYOKA MWENDWA	8871	4,177.00

19	CAXTON KIMANZI PETER	9005	11,328.00
20	JAMES MUTETO MATATA	9111	44,024.00
21	JORDAN MURINGI	9015	72,308.00
22	WAMBUA NEUTON KILONZO	9016	8,424.00
23	JOSPHAT MAALU KILONZO	8823	16,424.00
24	AUGUSTUS MAKAU MUNUVE	8952	7,458.00
25	ALEX MUTISYA	9091	72,128.00
26	MUTHUI MUTUNGA	9104	20,008.00
27	MESHACK MULI MUSYOKA	9067	38,216.00
			587,672.00

KITUI SCHOOL

FORM 4	2010		
	NAME	ADM	BALANCE
1	MAALU MWENGEA	8622	11,574.00
2	BOBSAMMY MUNYOKI	8667	17,801.00
3	AMOS MUSYOKA	8705	3,986.00
4	JUDA MWANTHI	8732	46,681.00
5	DAVID MUTUKU	8736	9,567.00
6	VUNDI MUIA	8745	3,000.00
7	TIMOTHY MUTHUSI	8760	19,142.00
8	LAWRENCE MUTINDA	8803	888.00
9	KATHUVA CHARLES	8810	38,824.00
10	PAUL MUSAU	8821	76,801.00
11	MUSYOKA MWEMA	8825	19,534.00
12	BRIAN MUOM	8829	8,877.00
13	MWANZIA KALUKU	8628	15,566.00
14	JOEL MULI	8731	26,327.00
15	MUGAMBI CHRISTOPHER	8759	40,824.00
16	MOHAMMED ABDULLAHI	8784	44,821.00
17	STEPHEN M WAMBUA	8852	44,101.00
18	MUSYOKA MUTUA	8857	31,901.00
19	STEPHEN NYERERE	8859	22,571.00
20	JOSPHAT SAMMY	8882	36,446.00
21	ELIJAH MUSYOKA	8888	15,327.00
22	NDASANI KAVOI	8747	44,901.00
23	KALOVWE MAILU	8815	23,931.00
24	KILONZO KYAI	8901	26,221.00
25	KATIWA JOHN	8905	37,771.00
26	CENDRICK NZUKI	8877	22,127.00
27	JACKSON MAKAU	8866	44,951.00
			734,461.00

KITUI SCHOOL

FORM 4	2009		
	NAME	ADM	BALANCE
1	ERIC MUSYOKA - N	8117	2,900.00
2	ROBERT MUTINDA	8541	19,727.00
3	MUINDI WILLY	8567	37,627.00
4	WAITA JASON NZAU	8584	23,044.00
5	MUTUA MUTHYA	8589	40,321.00

6	KATHALE KIRIMA	8598	25,277.00
7	DENNIS MWENDWA	8603	31,512.00
8	STANLEY KIEMA	8605	14,177.00
9	ALBERT WILLIAM	8610	12,727.00
10	PETER KITILI-S	8615	25,727.00
11	MAKOSA MULWA	8551	11,327.00
12	MWANIA KALUNGU	8636	14,827.00
13	PAUL MUSAKUE	8681	22,754.00
14	KALOLA KATIWA	8706	23,912.00
15	NYAMAI MWANZI	8720	14,857.00
16	AUGUSTUS KITHUVA-W	8188	31,177.00
17	FESTUS DAVID	8538	2,200.00
18	EPHANTUS KANGWE	8572	6,904.00
19	MUEMA WAMBUA	8588	13,127.00
20	MASILA MUTUA	8685	13,327.00
21	NDETI MATATA	8715	25,304.00
22	VICTOR VAATI	8098	2,927.00
23	MUNYITHYA MULEVU	8259	7,927.00
24	GABRIEL MUEMA	8519	22,377.00
25	GEORGE M. MUTUKU	8563	3,700.00
26	MWANZIA P. MINDU	8593	6,777.00
27	MUSYOKI B. MUMALA	8668	7,527.00
28	DANCAN M.MUMO	8677	6,400.00
29	JOHN K. KIMANZI	8676	50,713.00
30	JAMES K. KYALO	8703	17,554.00
31	NDANDILI CORNELIUS	8710	2,224.00
32	CYRUS WAMBUA	8716	26,692.00
			567,573.00

**FEES DEBTORS
KITUI SCHOOL
FORM 4 S 2008**

S/NO	ADM.NO	NAME	BALANCE
			5,177.00
1.	8160	SALIM ADAM	377.00
2.	8196	MWOVE MUTAVA	7,577.00
3.	8328	MUNYENZE MWANGANGI	1,550.00
4.	8340	SAMUEL MUNYOKI	15,877.00
5.	8378	KITUTI MAUNDU	2,850.00
6.	8395	MULATYA MWENDWA	35,457.00
7.	8424	FRANCIS MAUNGU	5,050.00
8.	8454	MUTYANGO MUSYOKA	10,077.00
9.	8477	KAMUNZU MUSYOKA	4,577.00
10.	8484	NGANGA KASINA	31,037.00
11.	8491	MUTHUSI BONIFACE	20,777.00
12.	8500	MWALYA JAMES	25,557.00
13.	8509	KITHOME MUSEMBI	29,977.00
14.	8514	PAUL TITO	195,917.00
		TOTAL	

**KITUI SCHOOL
FORM 4W 2008**

S/NO.	ADM.NO.	NAME	BALANCE
			1,200.00
1.	8048	ERIC MATUKU	2,600.00
2.	8092	MUKUNZI KIVUIO	32,752.00
3.	8149	KILYUNGI KIOKO	1,092.00
4.	8159	NZIOKI KIMEU	15,542.00
5.	8174	ELIJAH MUNGUTI	4,892.00
6.	8180	GEORGE MULEI	5,000.00
7.	8200	NZANGU MAKAU	1,200.00
8.	8214	BENJAMIN MUTUA	1,200.00
9.	8314	NICKSON MUNUVE	9,427
10.	8324	NGEI MUTEMI	1,200
11.	8327	KIMANTHI MULI	9,997
12.	8358	FRANCIS KYALO	16,177
13.	8381	GASHOM MWANGANGI	2,500
14.	8406	MWINZI MUSILI	750
15.	8409	MUTIO KITAVI	12,627
16.	8413	MUTUNGA MUKUSO	1,697
17.	8446	MUSILI MBULA	327
18.	8498	WOIE MAINGI	10,777
19.	8510	MUTANGILI ALEX	45,431
20.	8522	BENJAMIN NYAYO	176,388.00
		TOTAL	

**KITUI SCHOOL
FORM 4N 2008**

S/NO.	ADM.NO.	NAME	BALANCE	
1.	8318	MUNYWOKI MBUVA	10,157	
2.	8319	MUSYOKA JAMES	52,407	
3.	8342	ERICK MOTAKAA	19,377	
4.	8347	SAFARI MUTUA	6,773	
5.	8362	SESI MATHEKA	13,927	
6.	8372	MUINDE MUNYWOKI	9,027	
7.	8374	BENJAMIN MUTIA	7,177	
8.	8375	KASONZO MWENDWA	3,850	
9.	8388	MBUVI MUTHENGI	19,677	
10.	8389	KENNEDY MUSAU	900	
11.	8399	MUNYWOKI MAUTA	8,850	
12.	8400	PAUL NZOKA	2,927	
13.	8430	LANDA MANTHI	2,600	
14.	8448	MUTUA MWANZIA	7,195	
15.	8449	SALIM ABDUL	700	
16.	8450	MUSEMBI JORDAN	38,077	
17.	8460	MULWA NDUMBU	14,607	
18.	8475	RAPHAEL MUTUA	29,329	
19.	8495	SINGA CHAMIA	51,992	
20.	8501	MITAU ELIJAH	17,407	
21.	8502	MUTIE KILONZO	900	
22.	8504	MBUVI MUSEE	42,815	
23.	8508	MUTUA NZWILI	3,837	
24.	8722	ERASTUS MBUVA	650	
		TOTAL	365,258.00	

KITUI SCHOOL
FORM 4E 2008

S/NO.	ADM.NO.	NAME	BALANCE	
1.	8087	KILAU MUMI	1,200	
2.	8089	DENNIS MWANIKI	1,700	
3.	8124	MUTHUI MUNYWOKI	7,100	
4.	8139	OMAR MUHHAMED	2,944	
5.	8242	STARNLEY MUTINDA	6,700	
6.	8311	DAVID MUTISYA	17,377	
7.	8336	MUTEMI MASILA	17,327	
8.	8369	KAMUTA ONESMUS	13,227	
9.	8370	LICHON MALOMBE	10,277	
10.	8385	JOSEPH KASONGA	12,527	
11.	8407	KYALO KYAMBIA	200	
12.	8416	NZUKI KILONZO	1,200	
13.	8432	ROBERT MUSYA	16,527	
14.	8433	MUNYAO MUASYA	6,457	
15.	8439	TEDDY WAMBUA	14,727	
16.	8443	MUTINDA KILONZO	6,027	
17.	8456	EMMANUEL MAKUNDI	30,727	
18.	8457	TITUS KITHEKA	32,127	
19.	8468	MBALUKA KUVUUKA	3,568	
20.	8474	MWANZIA MULINGE	21,000	
21.	8489	MUTINDA JOHN	2,700	
22.	8519	GABRIEL MUEMA	24,727	
23.	8193	MUTISYA NYAMAI	10,492	
24.	8259	MULEVU MUNYITHYA	8,927	
		TOTAL	269,785	

**KITUI HIGH SCHOOL
2007 FEE BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
1	NATHAN MUTINDA	8064	4	SOUTH	500.00
2	JUSTUS VUNDI	8079	4	SOUTH	32,120.00
3	GEORGE PETER	8097	4	SOUTH	3,900.00
4	VAATI VICTOR	8098	4	SOUTH	3,430.00
5	KIMBUI JOSEPH	8112	4	SOUTH	3,800.00
6	MUTINDA STEPHEN	8113	4	SOUTH	1400
7	MUTHUI MUNYOKI	8124	4	SOUTH	500
8	JOHN MALII	8126	4	SOUTH	6680
9	MUTUKU NYAMAI	8141	4	SOUTH	34,270.00
10	MUSEE MAKAU	8142	4	SOUTH	2,500.00
11	MUKUTI ARNOLD	8177	4	SOUTH	6,400.00
12	JUSTUS MULEI	8179	4	SOUTH	18,500.00
13	MUTISYA NYAMAI	8193	4	SOUTH	2,530.00
14	MWANZIA MWONI	8195	4	SOUTH	500.00
15	MWOVE MUTAVA	8196	4	SOUTH	28,500.00
16	LAWRENCE MWANGANGI	8208	4	SOUTH	21,500.00
17	MUEMA NGAU	8210	4	SOUTH	10,630.00
18	EDWARD MUTULU	8211	4	SOUTH	4,900.00
19	KYALO MUIHI	8212	4	SOUTH	15,830.00
20	WAMBUA NYAMAI	8226	4	SOUTH	1,330.00
21	LUKE BOSIRE	8723	4	SOUTH	608.00
22	DENNIS MUEMA	7903	4	SOUTH	38,810.00
23	MWIKYA MAKAU	8025	4	SOUTH	38,520.00
					277,658.00

**KITUI HIGH SCHOOL
2007 FEE BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
1	MUSYOKI NGANGI	7996	4	WEST	600.00
4	DENNIS KOMU	8091	4	WEST	500.00
5	MUKUNZI KIVUIO	8092	4	WEST	4,300.00
9	ERIC NDETO	8110	4	WEST	900.00
13	MORRIS KITWIKILA	8146	4	WEST	5,800.00
15	MOKI JAMES	8158	4	WEST	4,230.00
17	JEREMIAH NZALU	8172	4	WEST	9,980.00
18	LEWIS W. MWANZIA	8173	4	WEST	500.00
19	NATHAN MUNGUTI	8174	4	WEST	11,900.00
22	STEPHEN KIMEU	8205	4	WEST	63,680.00
24	MUSEMBI MUNYOTO	8222	4	WEST	3,400.00
29	ALEXANDER NZINGA	8246	4	WEST	2,300.00
30	KIOKO MAKAU	8247	4	WEST	1,250.00
35	MULI KASOA	8306	4	WEST	1,980.00
36	KIMANTHI MWATE	8420	4	WEST	3,000.00
37	ENERNEST KYAVOA	8482	4	WEST	43,470.00
38	KISILU MUKUNO	8108	4	WEST	19,500.00

177,290.00

**KITUI HIGH SCHOOL
2007 FEE BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
1	KABWERE MUNYALA	8021	4	EAST	36,950.00
6	WAMBUA KATEE	8104	4	EAST	11,430.00
15	SAID BAKARI	8138	4	EAST	500.00
17	MUTUVA STEPHEN	8152	4	EAST	500.00
20	PATRICK NYAMAI	8155	4	EAST	4,130.00
21	MUYANGA MUTUA	8168	4	EAST	14,410.00
22	VINCENT MUNYALO	8169	4	EAST	500.00
23	DAUDI HORRY	8170	4	EAST	6,800.00
32	MUTUNGA ZOMBE	8219	4	EAST	9,175.00
34	ISAAC KATUKU	8232	4	EAST	14,900.00
35	NDIMU J. MULANDI	8239	4	EAST	26,640.00
37	PAUL SYENGO	8248	4	EAST	17,400.00
39	ERIC MWANGANGI	8257	4	EAST	24,960.00
40	FRANCIS KYALO	8264	4	EAST	9,700.00
41	TITO MARTHA	8265	4	EAST	5,680.00
43	RAMSON MWENGI	8296	4	EAST	100.00
44	SAMUEL MUNYAO	8515	4	EAST	15,960.00
					199,735.00

**KITUI HIGH SCHOOL
2007 FEE BALANCES**

S/NO	NAME	ADM.NO	FORM	STREAM	BALANCE KSH
1	ERIC MATUKU	8048	4	NORTH	2,800.00
2	TITUS M. MUEMA	8085	4	NORTH	12,930.00
3	ELIJAH WAWERU	8099	4	NORTH	29,660.00
4	PHILIP KITHUSI	8116	4	NORTH	1,200.00
5	MUNYAO MUSAU	8132	4	NORTH	50,420.00
6	AMOS JOHN	8134	4	NORTH	500.00
7	JOHNSON MUEMA	8148	4	NORTH	9,550.00
8	KILYUNGI JUMA KIOKO	8149	4	NORTH	9,360.00
9	GEORGE M. MULEI	8180	4	NORTH	7,500.00
10	ALEX MUSANGO	8199	4	NORTH	500.00
11	NZANGU MAKAU	8200	4	NORTH	1,330.00
12	BENJAMIN MUTUA	8214	4	NORTH	2,000.00
13	PAUL MUSEE	8215	4	NORTH	25,430.00
14	JACOB M. KATIWA	8216	4	NORTH	28,800.00
15	JAMES MUTHOKA	8228	4	NORTH	13,400.00
16	KITEME MUSYOKA	8245	4	NORTH	500.00
17	MUEMA LENA	8268	4	NORTH	24,960.00
					220,840.00

KITUI SCHOOL

2006 – 4 N FEES BALANCES.

S/N	ADM/NO	NAME	AMOUNT
1.	7843	KARIM MUNIR	15,680.00
2.	8295	MONYI COSMUS KINYAMASYO	3,500.00
3.	8041	MUSYOKA MUNYWOKI	21,920.00
4.	7991	CYRUS KAVUWA	1,000.00
5.	7935	TITUS TONY	10,850.00
6.	7906	KALOLA M.RICHARO	9,180.00
7.	8032	WILFRED K.MWALIMU	12,500.00
8.	8301	NZAI MBEVO	1,800.00
		TOTAL	76,430.00

2006 – 4 S FEES BALANCES

1.	8273	DANIEL MULELU MUNYOTO	7,880.00
2.	7937	MULEI MUEKE	10,700.00
3.	8011	KITHUKU KENNEDY	64,630.00
4.	7945	CYRUS NGAVE	50,510.00
5.	7657	MUTUA ALEX VUNDI	1,500.00
6.	8002	NZINGA NGUYU	36,860.00
		TOTAL	172,080.00

2006 – 4E FEES BALANCES

1.	8076	MULWA MWOLYO	1,500.00
2.	8019	MWAMBI JOSHUA	3,280.00
3.	7897	GODAFI B. OCHIENG	300.00
4.	8288	KINZI BRIAN	1,800.00
5.	8511	STEPHEN MUSYOKA	20,320.00
6.	7895	VICTOR MUSYA	33,310.00
7.	8010	EMMANUEL MBUSYA	51,855.00
8.	8051	ERIC MUTIA KASONI	37,750.00
9.		TOTAL	150,115.00

2006 – 4W FEES BALANCES

1.	8307	MBELENGE KIVANDO	1,800.00
2.	7977	ANTONY KASINA	13,270.00
3.	7972	JOHN M. MUNYALO	2,700.00
4.	8031	ERIC MAINA	800.00
5.	7973	NDIVO KASINA	10,800.00
6.	7988	MATHENGA M. MUIMI	49,785.00
7.	7969	ALFRED THUVA	44,430.00
8.	7962	GEOFFREY MUSANGO	3,504.00
9.	7964	JOSEPH MATIKO	30,560.00
10.	8308	DICKSON MULEI M	5,870.00
		TOTAL	163,519.00

GRAND TOTAL 562,144.00

KITUI SCHOOL

FORM 4 W	2005		ADM	BALANCE
	NAME	STREAM		
1	MWANDO MWANTHI		7537	400
2	MULI MUTHOKA		7759	4,270.00
3	ABDI DOTI		7761	2,900.00
4	REUBEN MULWA		7762	21,410.00
5	MUTHOKA MUTISYA		7763	24,070.00
6	PETER NYAMAI		7766	2,400.00
7	SIMON MULYU		7771	23,170.00
8	KELVIN KINYAMASYA		7777	50,150.00
9	JOHN MAUWA		7785	1,300.00
10	KYALO MUTINDA		7764	60,985.00
11	KYALO KYAUMA		7797	20,270.00
12	MUNYENYI MUINDE		7806	1,050.00
13	MUSEE KAVEKE		7822	9,980.00
14	MUINDE NYAMAI		7833	8,813.00
15	SYLVESTER MALUSI		7838	52,830.00
16	ABED MBUVA KASUSYA		7839	20,250.00
17	MUSYOKA KAKUNGU		7855	10,932.00
				315180

KITUI SCHOOL

FORM 4 S	2005		ADM	BALANCE
	NAME	STREAM		
1	EDWARD NGANGU		7673	39,510.00
2	MBUVI MUTIE		7728	6,575.00
3	VINCENT MWANZIA		7731	1,200.00
4	KITHUKA MBITHI		7733	3,900.00
5	MUSYOKA MUINDE		7736	15,300.00
6	NGEI PETER		7758	5,800.00
7	KIVEVE MBULA		7768	1,500.00
8	KATONI NZOKA		7770	9,970.00
9	BRIAN KIVUTHI		7799	150.00
10	MOSES KAVATA		7811	19,310.00
11	KITHUKA KAVINYA		8820	2,270.00
12	ALBERT MWACHUNGU		7827	4,600.00
13	MUSILI MUI		7834	3,080.00
14	MUTHANGA MULWA		7840	400.00
15	MUSYIMI KIMANZI		7853	49,738.00
16	MUNYILU MUTINDA		7863	800.00
17	MUEMA MUTISYA		7868	48,115.00
18	STEPHEN MUTHENGI		7875	3,870.00
19	MUINDI JOHN		7891	11,380.00
20	LAZARUS UKUMU		7888	18,380.00
21	MAINGI MBUVI		7866	71,990.00
22	JACKSON MWANIKI MUSEE		7851	65,370.00

23	JOHN KIMEU KILONZO	7688	38,070.00
24	MWANIA DOUGLAS	7881	43,080.00
25	PAUL KIMWELI	7887	43,153.00
			507,511.00

GRAND TOTAL 2019-2005

8,879,049.00

KITUI SCHOOL

IMPREST HOLDER

1. Mr. Baraka Kasoa 1,965,763.20

