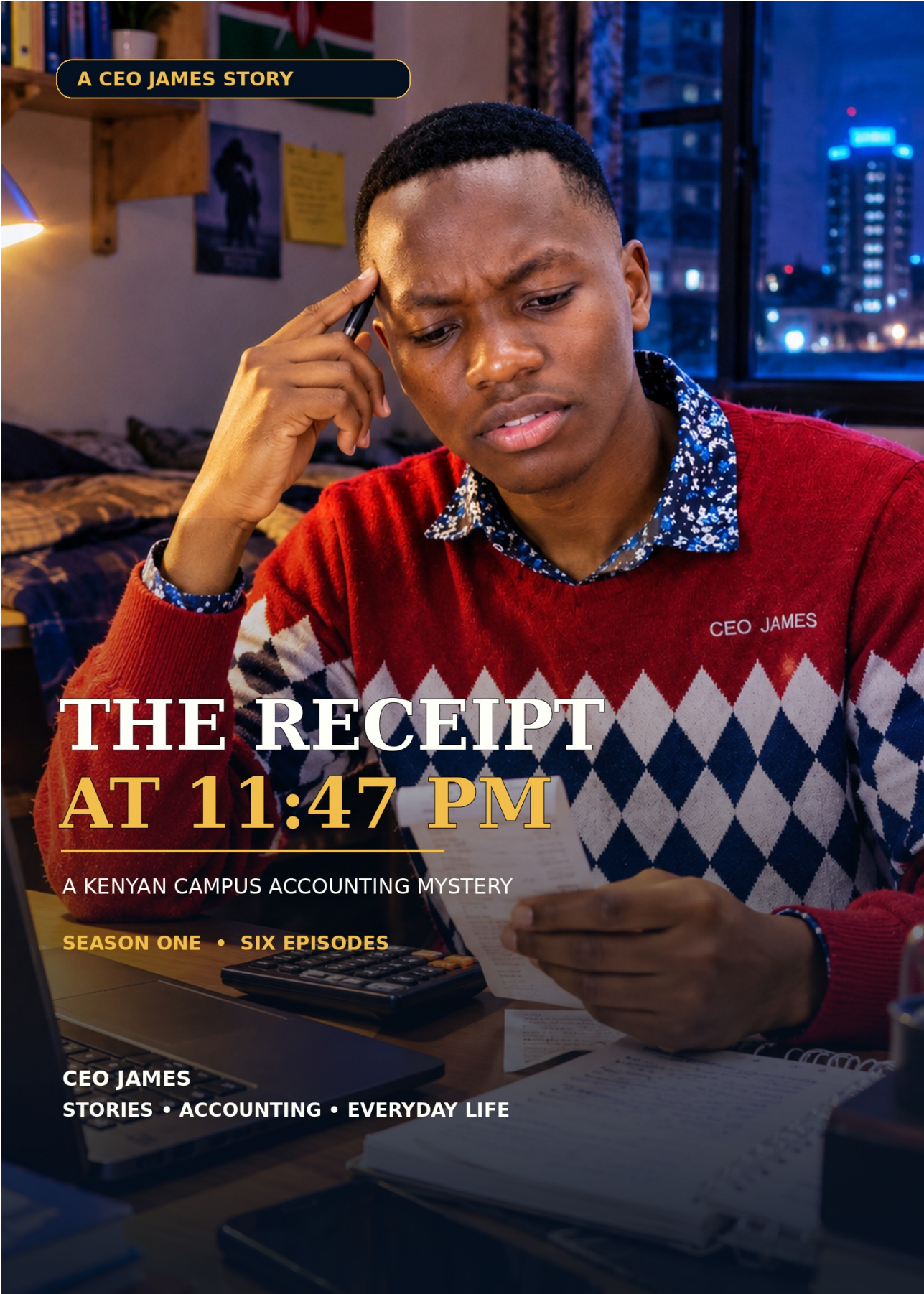




A CEO JAMES STORY

THE RECEIPT AT 11:47 PM

A KENYAN CAMPUS ACCOUNTING MYSTERY

SEASON ONE • SIX EPISODES

CEO JAMES
STORIES • ACCOUNTING • EVERYDAY LIFE

Before you begin

This is a fictional story about students, a small business and the discipline of checking evidence before drawing conclusions. The campus, shop, characters, amounts, messages and events are invented. Any accounting lessons are general story context, not professional advice.

How to read the series

Each episode ends with a question for readers. Follow the clues in order: receipt, payment status, yellow envelope, supplier record, interview question and reconciliation. The first mystery is resolved in Episode 6, while the final message opens a new fictional storyline.

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The Receipt at 11:47 PM

A number that refused to balance. A receipt that carried three initials.



Otieno discovers an unexplained KSh 8,450 difference while reviewing the records from Mama Atieno's print-and-cyber shop.

At 11:47 p.m., Otieno's calculator gave one answer and the cashbook gave another. He pressed the buttons again, slower this time, as if the machine might feel embarrassed and correct itself. It did not. The difference remained: KSh 8,450.

Across the small desk in his hostel room, lecture notes competed for space with a laptop, a notebook and a paper cup of tea that had gone cold. Outside, Kisumu's night traffic had quietened to an occasional engine and the far-off call of a conductor. Otieno should have been sleeping. Instead, he was looking at the day's records from Mama Atieno's print-and-cyber shop near the fictional Lakeview Campus, where he worked between lectures to help pay his expenses.

Nothing suggested that cash had literally vanished from a drawer. The problem was more frustrating: the sales ledger, the supplier notes and the day-end summary were telling different stories. One student society said it had paid its printing bill in full. The treasurer had sent a screenshot and written, "Confirmed, mkubwa. We are sorted." But the mobile-money status on the shop's statement showed no completed payment tied to that reference.

Otieno turned the receipt over. The paper was creased at the corner, and the ink on the back looked as if it had been added in a hurry. Three letters sat there: A.O. He recognised the tight, slanted handwriting from the evening assistant, Achieng Ouma, who wrote

receipts quickly whenever a queue formed at the counter. But recognition was not proof, and he had learned enough accounting to know that a suspicion could become a rumour before breakfast.

His phone buzzed. Brian, his roommate and self-appointed “Minister of Urgent Borrowing,” had sent a voice note. “Bro, if that calculator has refused to balance, give it a motivational speech. Tell it your future depends on it.” A second message arrived: a photo of an empty chips packet with the caption, “Budget closed. No surplus.”

Otieno laughed despite himself, then looked at the numbers again. The society’s invoice, the payment screenshot and the receipt should have agreed. They did not. He wrote the amount on a clean page and listed what he actually knew: a pending-looking payment, a cash receipt, a supplier entry and initials on the back of the paper. Everything else was a question.

The next morning, Mama Atieno’s voice note was short. “Do not accuse anybody because a number is making noise,” she said. “Check the documents. Even a calculator needs evidence.”

Otieno slipped the receipt into his notebook. Under the desk lamp, the blue smudge along its edge looked almost like a stamp. He could not read the full impression, but he could make out the beginning of a word: “PAPER...”

At 11:47 p.m., the mystery had begun with KSh 8,450. By morning, Otieno knew it had to be solved carefully—or a small bookkeeping problem could damage someone’s name.

Reader question: What would you check first: the payment statement, the receipt book, or the supplier records?

Akinyi Sees the Pattern

A screenshot can begin an investigation. It cannot finish one.



Akinyi checks the payment reference and spots details that were easy to overlook.

Akinyi arrived at the shop before the morning queue became a queue. She carried a notebook with colour-coded tabs, a phone with a cracked corner protector and the quiet confidence of someone who would rather verify a fact twice than apologise for guessing once. She studied accounting with Otieno and helped the campus business club keep its records in order.

“Show me the screenshot,” she said. Otieno passed her the phone. She did not immediately zoom in on the amount; she read the status line first. The transaction was marked “processing,” not “completed.” The treasurer had described it as successful, perhaps because that was what they expected to see, perhaps because they had not looked carefully. Either way, the screenshot alone could not prove the shop had received the money.

“So the money may never have arrived?” Otieno asked. “Maybe,” Akinyi said. “But we are not calling anyone a thief until the records tell us what happened.” She copied the transaction reference onto paper, then compared it with the reference in the shop statement. Two digits were reversed. It was a small difference, but small differences were exactly what made records unreliable.

They opened the receipt book. The numbered pages had the familiar rhythm of busy work: neat entries in the morning, rushed handwriting near lunch, then a few cramped lines written while customers waited for printing or a CV to be finished. The receipt in question

sat between two entries that matched the sequence, except its number had been retraced in darker ink.

Akinyi held the paper at an angle near the window. “Different pen,” she said. “That could mean nothing. Someone may have borrowed a pen. It is a clue, not a verdict.” The letters A.O. on the back still pointed toward Achieng, but several people could have handled a receipt after it was issued. They wrote the possibilities down instead of choosing their favourite suspect.

Next they compared the time stamps. The screenshot was created before the cash receipt had been written. If the mobile payment was still processing, the treasurer might have paid cash afterward to settle the bill. That would explain why a receipt existed even if the digital payment did not. It would not yet explain how the sale and the cash movement had been entered in the books.

At the edge of the page was the blue smudge Otieno had noticed the night before. Akinyi rubbed neither it nor the paper; she photographed the mark and enlarged the image. A few letters appeared beside a faint line: “...PAPER STORES.” The impression resembled the blue stamp used on delivery notes from the shop’s paper supplier.

“We need the supplier’s delivery book,” she said. Otieno shut the receipt book gently. “And Achieng?” “We ask her what she remembers, without treating the initials as a confession.” Akinyi packed her notebook. “Numbers are very dramatic, Otieno. People become dramatic when they forget that.”

Just as they stepped toward the counter, Brian came through the door carrying chips for breakfast. He looked at the enlarged stamp, then stopped chewing. “Wait. That envelope...”

Reader question: Have you ever seen a screenshot treated as proof before anyone checked whether a payment actually went through?

The Treasurer and the Chips

Brian remembered one crucial detail—and made it sound ridiculous.



Over chips and notes, Brian remembers a yellow envelope connected to the disputed payment.

Brian had three talents: finding the cheapest chips within walking distance, borrowing lecture notes he had not returned, and remembering details that everyone else considered unimportant. Unfortunately, he usually delivered all three talents in the wrong order.

“A.O.?” he said, leaning over Akinyi’s notebook. “I know that receipt. I was at the shop when the debate society printed its posters.” Akinyi put her pen down. “Good. Please tell us what happened, in the order it happened.” Brian looked offended by the restriction. “History cannot be rushed.”

He explained that the society treasurer had tried to pay by phone. The network was slow, and the treasurer showed Achieng the screenshot. After a few minutes, the treasurer gave up waiting and counted out cash. Achieng wrote the receipt, folded it once and placed it with the society’s papers. At that moment the printer began swallowing the bottom margin of every poster, and a line of customers appeared at the door.

“Then there was a yellow envelope,” Brian continued. “The treasurer put the cash in it because Achieng needed to change the paper roll. She asked me to keep it dry while she went behind the counter.” Akinyi stared at him. “You were entrusted with the cash?” “Temporarily entrusted,” Brian said. “I was the only person who had not touched the printer.”

“Where is the envelope now?” Otieno asked. Brian considered the question with the gravity of a court witness. “At one point, I used it to cover my chips because it started raining.” Silence filled the table. “You used possible accounting evidence as a chips umbrella?” Akinyi asked. “I was preserving the national economy of potatoes,” Brian replied. “The rain was not going to audit them.”

He remembered the envelope had a blue stamp in one corner. When Mama Atieno came back from the paper storeroom, she took the envelope and the receipt together. Brian had assumed it was normal shop work. He also remembered Mama saying, “At least this will keep the paper delivery moving until tomorrow.”

The joke faded. If the cash had gone to the supplier, there should be a record in the supplier’s delivery book or payment ledger. That could explain where the money went, but not why the sales ledger still treated the society’s bill as unpaid. The screenshot, receipt and supplier records had to be read as one chain, not as separate pieces that each looked convincing on their own.

Akinyi wrote three questions: Did the shop receive the cash? Was it used to pay the supplier? Was that movement recorded against the right invoice and date? Brian peered at the page. “Can you add a fourth question?” “What?” “Will the society reimburse my chips?” Nobody answered.

Mama Atieno was waiting behind the counter when they returned. She looked at the yellow envelope sketch Akinyi had drawn. Her expression changed—not to anger, but to the tired look of someone who had just remembered a task she had postponed.

Reader question: Brian’s memory helped—but would you trust it without checking the records?

Mama Atieno's Cashbook

An honest business can still have untidy records. The correction must be honest too.



Mama Atieno explains how a busy day and a supplier payment left the records telling different stories.

Mama Atieno did not shout when Otieno and Akinyi asked about the yellow envelope. She stopped arranging reams of paper, pulled the cashbook toward her and looked at the day's entries for a long moment. Behind her, the printer hummed, a customer asked whether a document could be scanned "very fast," and somebody's phone played a song loud enough to become part of the shop's soundtrack.

"The society's phone payment never completed," she said at last. "They paid cash after they waited. Achieng wrote the receipt. I took the cash to the paper supplier because the delivery was due and we were nearly out of stock." She rubbed her forehead. "I meant to update all the entries after the queue cleared. Then the queue became another queue."

Akinyi did not look satisfied, but she nodded. "That explains the physical cash. It does not explain the books." Mama Atieno accepted the correction. The receipt book showed the society's cash payment, but the sales ledger had not been updated from unpaid to settled. The supplier payment had been recorded separately under a general cash-out entry, with a date that did not match the delivery note. The cash itself had a route; the paperwork had lost the route.

"I was trying to keep the shop running," Mama Atieno said. "If the paper runs out, students cannot print their assignments, and if students cannot print, the whole day becomes a complaint." "We understand," Otieno replied. "But if the records are confusing, the next person may assume the worst."

They did not erase the old entry or write a clean-looking number over it. Instead, Akinyi listed the documents they needed: the original receipt, the supplier's delivery note, proof of the cash payment, and the relevant ledger pages. They would attach a dated explanation and make a correction that someone else could follow. A tidy record was not one without mistakes; it was one that showed how a mistake had been found and fixed.

Mama Atieno sent Otieno to collect the supplier's copy of the delivery note. Before he left, she handed him a thin folder of old paperwork. "The bookkeeper will want this. And bring it back—paper is more expensive than people think."

At the supplier's counter, the clerk found a note stamped in blue. The amount matched, but the date differed from the date in Mama Atieno's ledger. A second reference number had been written beside it. The clerk would need to check the delivery book before confirming anything.

On the walk back, Otieno's phone rang. It was the office where he had applied for a junior-accounting internship. "Can you still make the interview tomorrow morning?" the caller asked. Otieno glanced at the folder under his arm. He had a mystery to finish—and a chance to take one step toward the career he wanted.

Reader question: Would you trust a small business that admits a bookkeeping mistake and corrects it openly?

The Interview Question

Sometimes the right answer is the one that takes longer.



At a junior-accounting interview, Otieno has to explain how he would handle an unsupported entry.

Otieno arrived for the interview with polished shoes, a simple portfolio and the expression of a person who had rehearsed his introduction too many times in a matatu. He had practised saying “I am detail-oriented” until the words sounded like they belonged to someone else. In his pocket was a folded note listing the questions still open in Mama Atieno’s books.

The finance manager who interviewed him was direct but not unkind. After asking about his coursework, spreadsheets and experience at the print-and-cyber shop, she opened a sample reconciliation. One line was marked “unsupported expense.” The amount was small compared with the rest of the page, and the month-end deadline was close.

“Imagine your supervisor asks you to clear this entry before closing,” she said. “Everyone is busy. The amount is not large. What do you do?” Otieno thought of the receipt, the screenshot and the envelope that had protected Brian’s chips from the rain.

“I would first establish what actually happened,” he said. “I’d ask for the source document, check the payment status and compare the supporting records. If the entry was wrong, I’d document the correction transparently. If the evidence was missing, I’d raise it through the right process. I wouldn’t invent a receipt just to make the balance look neat, and I wouldn’t accuse someone before checking.”

The manager leaned back. “That can take time. What if your supervisor thinks you are being difficult?” “Then I would explain that a number which balances because we hid the truth is not a reliable number,” Otieno replied. He immediately worried that he had sounded too serious. He wanted a job, not a medal for refusing to be convenient.

The manager wrote something down. “That answer may cost you popularity in a real office.” “I would rather take the time than leave the next accountant a lie disguised as a balance.” For the first time, she smiled. “Good. Technical skills can be taught and improved. Judgement has to be practised.”

Outside, Otieno called Akinyi. She had received a message from the supplier clerk: the delivery book showed cash received on the correct day, but it had been posted against a different reference in the supplier account. The clerk was preparing a copy with the original stamp and signature. It did not prove anyone had stolen money. It proved the paperwork needed to be connected properly.

Otieno looked at the city moving around him. The internship decision could take days. The accounting problem might be solved today. Then Akinyi forwarded one more photograph: the supplier’s signed note, the receipt number, and a pencil mark beside the words “cash—received.” One line remained blank for their explanation.

“Bring the documents,” she texted. “We finish the reconciliation tonight.”

Reader question: Would you risk being called difficult to keep financial records honest?

The Reconciliation

The truth was less dramatic than a scandal—and more useful.



The friends connect the receipt, the cashbook and the supplier record, resolving the first mystery.

They gathered at Mama Atieno’s shop after the last customer collected a stack of printed notes. The counter was finally clear, apart from the receipt book, the cashbook, the supplier’s stamped delivery note and a calculator Brian had borrowed and claimed was now “emotionally attached” to him.

Akinyi arranged the documents in date order. First came the society’s attempted mobile-money payment, which had never completed. Next came the cash payment and Achieng’s receipt. Then came Mama Atieno’s payment to the paper supplier. Each document described part of the same chain, but the shop’s ledgers had treated them as unrelated events. The receipt had not been posted correctly to the sales ledger, while the supplier payment had been entered under a general cash-out line with the wrong reference and date.

The KSh 8,450 had not disappeared into a secret account. The difference was an accounting gap: the records did not agree because the documents had not been connected and posted consistently. The supplier’s signed note confirmed receipt of the cash. Achieng confirmed she wrote the receipt, which was what the initials meant. Mama Atieno confirmed how she used the money. No single clue had justified an accusation, and now the source documents explained what had happened.

“We can correct it,” Otieno said, “but we should keep the original entries visible, note the reason for each correction, and attach the evidence.” Akinyi nodded. They updated the

sales record to show the cash receipt, corrected the supplier entry against the supporting note and wrote a dated reconciliation explaining the difference. Mama Atieno reviewed each line and initialled the correction. The same amount now told the same story in every book.

Mama Atieno made them tea. “This is what happens when the shop is busy and I tell myself I will finish the paperwork later.” “Later,” Akinyi said, “is the most expensive employee in every small business.” Mama laughed, then immediately asked whether later could also be responsible for restocking printer paper.

Brian arrived late, took one look at the reconciled total and tapped the calculator. “So my chips were the only thing here with a clean audit trail.” Even Mama Atieno laughed. For a moment, the little shop felt lighter—not because the problem had been dramatic, but because they had resolved it without sacrificing anybody’s dignity.

Otieno’s phone vibrated on the counter. An unknown number had sent a photograph of a spreadsheet. The heading read “Lakeview Community Education Support—Draft Beneficiary List.” Several rows seemed repeated, but the names and identifying details were blurred. Beneath the image was a single message:

“If you think KSh 8,450 is the biggest number missing in this town, ask about the bursary spreadsheet.”

Akinyi’s smile disappeared. “We are not posting this online,” she said. “We do not know who sent it, whether it is complete, or whether the duplicates mean anything. First we verify the source and the process.” Otieno looked at the message again. His internship interview, the shop’s corrected books, and a new question about community funds had collided on the same evening.

Brian lifted his cup. “I vote we investigate after tea. For once, let the refreshments be properly authorised.”

They laughed—but Otieno was already opening a blank notebook. The first mystery had ended with a correction, not a villain. The next one would demand the same discipline on a much larger scale.

Season One ends here. The bursary spreadsheet is a fictional cliffhanger, not an allegation about any real fund, institution or public official. Otieno and Akinyi will not publish accusations; they will follow documents, ask questions and protect people’s privacy.

Reader question: Should Otieno and Akinyi investigate the fictional bursary spreadsheet in Season Two? Comment “NEXT SEASON.”

What the first mystery teaches

- A screenshot is a clue, not always proof of a completed transaction.
- Source documents should be compared before a conclusion is reached.
- A correction should be documented so another person can follow the audit trail.
- Busy people and honest small businesses can make record-keeping mistakes; the evidence should guide the response.
- Do not make public accusations from an unexplained number or an anonymous message.

NEXT? THE BURSARY SPREADSHEET

The next season, if readers want one, will follow another fictional documentation mystery. All institutions and transactions will remain invented, and the characters will verify evidence without exposing private individuals.