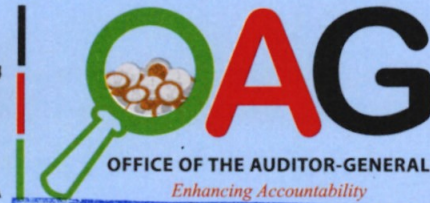


REPUBLIC OF KENYA



REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 30 JUN 2026

DAY.

Tuesday

**TABLED
BY:**

*The Deputy
Majority Whip*

**CLERK-AT
THE-TABLE:**

Gertrude debet

THE AUDITOR-GENERAL

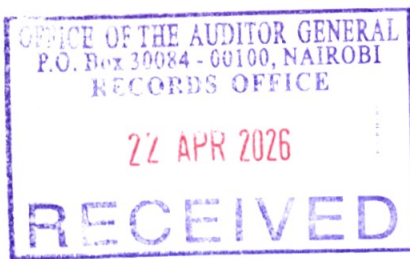
ON

**PARLIAMENT
OF KENYA
LIBRARY**

MAGUMU HIGH SCHOOL

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

NYANDARUA COUNTY



Revised 30th June 2022



**MAGUMU HIGH SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

Table of Contents

Page

i.	Key School Information And Management.....	4
li.	Summary Report Of Performance Of The School.....	8
lii.	Statement Of School Management Responsibility	18
lv.	Report Of The Independent Auditors (<i>To Be Attached</i>)	19
v.	Statement Of Receipts and Payments Period Ended 30 th June 2022	23
vi.	Statement Of Financial Assets and Liabilities As At 30 th June 2022.....	23
vii.	Statement Of Cash Flows For The Period Ended 30 th June 2022	23
viii.	Statement Of Budgeted Versus Actual Amounts For The Year Ended 30 th June 2022	24
ix.	Significant Accounting Policies	26
x.	Notes To The Financial Statements.....	28

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

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

The school was registered in July, 2021 under registration number 18-00300-0949 and is currently categorized as an Extra County public school established, owned or operated by the Government.

The school is a boarding school and had 652 number of students as at 30th June 2022. It has 3 streams and 24 teachers of which 7 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	Eng. George Thiong'o	Chairman	12/05/2022
2	Mr. S.L. Mburu	Secretary – Principal	12/05/2022
3	Mr. Joseph Muraya	Member – Co-opted	12/05/2022
4	Dr. Njiiru Ngigi wa Thayu	Member – Rep.Parents/Local community	12/05/2022
5	Mr. George K. Mwangi	Member – Rep.Parents/Local Community	12/05/2022
6	Mr. James Ongul	Member – Rep. Parents/Local Community	12/05/2022
7	Ms. Janet Elsa Wanyora	Member - Rep.Parents/Local Community	12/05/2022
8	Ms Regina Kamau	Member – Rep Parents/Local Community	12/05/2022
9	Ms. Joyce Wamahiu	Member – Rep persons with special group	12/05/2022
10	Mr. David Kaniaru	Member – Rep. Sponsor	12/05/2022
11	Mr. Peter Thiong'o	Member – Rep. Sponsor	12/05/2022
12	Ms. Mary Waithaka	Member – Rep. Sponsor	12/05/2022
13	Ms Ruth Murenga	Member – Rep. People with Special need	12/05/2022
14	Ms. Tabitha Muthokya	Member – Rep. Co-opted	12/05/2022
15	Mr. Julius Onchiry	Member – Rep. Co-opted.	12/05/2022
16	Mr. John Wandeto	Member – Rep. Teachers	12/05/2022

Key School Information and Management (Continued)**The function of the School Board of Management includes:**

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

(c) Committees of the Board

Ref	Name of Committee	Name of Members	Designation
1	Executive Member	Eng. George Thiong'o Mr. S.L. Mburu Mr. Joseph Muraya M/s Janet Elsa Wanyora M/s Mary Waithaka	Chairman Secretary Member Member Member
2	Finance/Development Committee	Eng. George Thiong'o Mr. S.L. Mburu Mr. Joseph Muraya Mr. David Kinyanjui Mr. Peter Thiong'o Mr. Gachuhi T. T Sub County Director of Edu.	Chairman Secretary Member Member Member Member
3	Academic Committee	Eng. George Thiong'o Mr. S.L. Mburu Mr. John Wandeto Dr. Njiiru wa Ngigi Thayu Ms Janet Elsa Wanyora M/s Mary Waithaka Mr. David Njoroge Kaniaru	Chairman Secretary Member Member Member Member Member

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

4	Discipline and Welfare Committee	Mr. Joseph Muraya Mr. S.L Mburu Mr. James Ongul Mr. George Mwangi M/s Ruth Murenga Sub County Director of Edu.	Member Secretary Member Member Member Member
---	---	---	---

(d) School operation Management

For the financial year ended **30th June 2022** the school day-to-day management was under the following persons.

Ref	Designation	Name	T.S.C Number
1	Principal	Simon Lucas Mburu	277064
2	Deputy Principal	Titus Thumi Gachuhi	358478
3	Bursar	Peter Maina	13394645 (ID NO)

(e) School contacts;

Post Office Box: 834-20117; Naivasha
Mobile Number: 0722 239642
E-mail: magumuhigh@gmail.com

KEY SCHOOL INFORMATION AND MANAGEMENT(Continued)**(f) School Bankers**

The school operated 6 number of bank accounts and 1 pay bill number as follows;

- | | | | |
|------------------|----------------|---------------------------------|-------------|
| 1. Name of Bank: | ABSA | 7. Name of Bank | ABSA |
| Branch: | Naivasha | Branch: | Naivasha |
| Account Number: | 027-8106322 | Account Number | 027-8172341 |
| 2. Name of Bank: | Equity Bank | 8. MPESA pay bill Number: | 937 |
| Branch: | Naivasha | Attached to bank account number | 027-8106322 |
| Account Number: | 0200263368725 | | |
| Branch: | Naivasha | | |
| 3. Name of Bank: | KCB | | |
| Branch: | Njabini | | |
| Account Number: | 1104243741 | | |
| 4. Name of Bank: | KCB | | |
| Branch: | Njabini | | |
| Account Number: | 1104241994 | | |
| 5. Name of Bank: | KCB | | |
| Branch: | Njabini | | |
| Account Number: | 1268426822 | | |
| 6. Name of Bank: | Co-op | | |
| Branch: | Naivasha | | |
| Account Number: | 01129117872400 | | |

(c) Independent Auditors

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

II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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

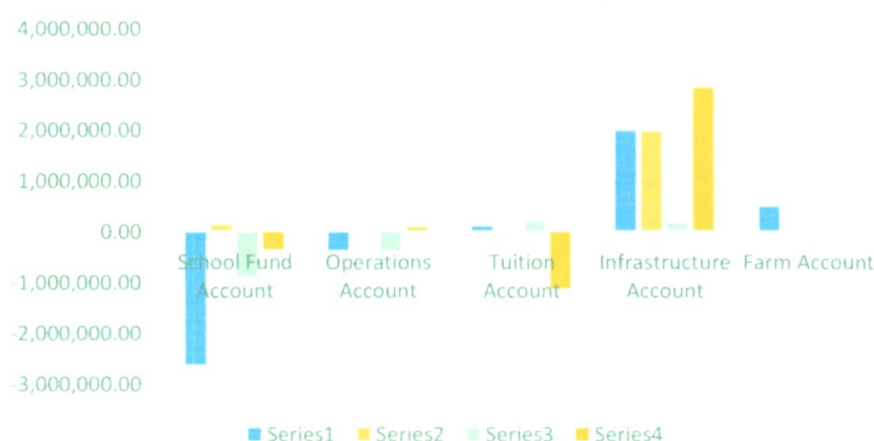
a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last two years period between 1st January 2019 to 31st December 2020 which covers a period of 12 months,

30th June 2021 covers a period of 6 months while 30th June 2022 covers 12 months and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	(2,621,362.10)	125,476.40	(894,129.15)	(353,505.95)
2	Operations Account	(246,443.20)	(3,106.20)	(373,845.10)	87,742.20
3	Tuition Account	104,559.20	(27,750.25)	209,803.00	(1,111,205.90)
4	Infrastructure Account	(2,089,782.25)	1,965,286.00	164,533.50	2,836,056.00
5	Farm Account	496,711.50	0.00	0.00	0.00
	TOTAL	(4,356,316.85)	2,059,905.90	(893,637.75)	1,459,086.35
	Increase/Decrease	(2,296,410.90)	2,953,543.30	(2,325,724.10)	1,832,134.45

Trend over the last three years



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

The surplus for the year 2020 decreased by Kshs 2,325,724.10 from a surplus of Kshs 1,459,086.35 in the year 2019 due to prolonged closure after abrupt shutting of the schools due to Covid-19. In 2021, the surplus rose by Kshs 2,953,543.30 from an overall deficit of Kshs 893,637.75 to Kshs 2,059,905.90. The period for the year 2021 is 6 months unlike the other periods covering 12 months. The surpluses in the various accounts from 2021 were utilized in 2022 and exhausted and the deficit for the year closed at Kshs 4,356,316.85.

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	9,746,927.80	5,663,381.80	4,91,425.00	9,600,663.20
2	Tuition Account	2,208,809.20	827,234.75	1,148,850.00	2,030,232.70
	Total	11,955,737.00	6,490,616.55	6,070,275.00	11,630,895.90
	Increase/Decrease	5,465,120.45	420,341.55	(5,560,620.90)	1,433,955.24
	No of Students	672	635	621	622
	Ratio of Capitation per student	1:8132.6	1:10221	1:9775	1:18699.2

Capitation Trend since 2019 to 2022



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Capitation Trend since 2019 to 2022



The total capitation for the year 2020 was Kshs 6,070,275.00 as compared to Kshs 11,630,895.90 in the financial year 2019 representing a decrease of Kshs 5,560,620.90 which resulted from prolonged abrupt closure of schools due to Covid-19 and not all capitation grants were disbursed by the end of financial year 2020.

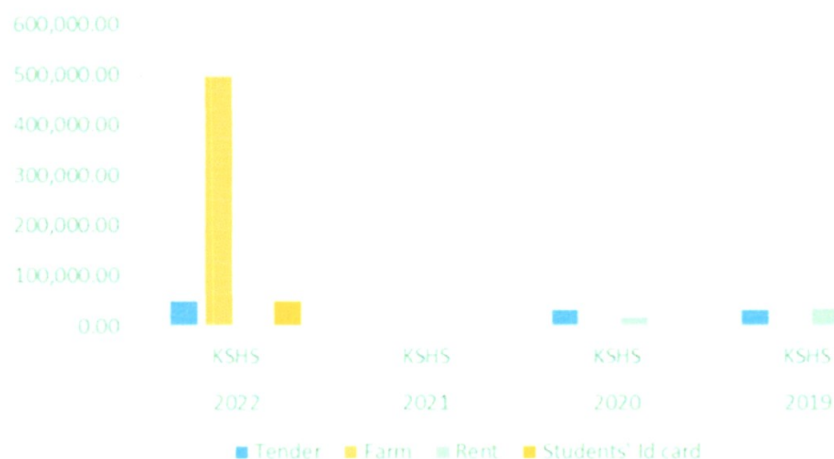
The capitation grants for the financial year 2021 was Kshs 6,490,616.55 as compared to Kshs 6,070,275.00 in the financial year 2020 representing an increase of Kshs 420,341.55. Capitation for the year 2022 rose by Kshs 5,465,120.45 to Kshs 11,955,737.00 due to an increase in population and also the period of 12 months compared to 6 months in 2021.

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	Tender	0.00	0.00	33,900.00	33,000.00
2	Farm	496,711.50	0.00	0.00	0.00
3	Rent	0.00	0.00	17,580.00	36,460.00
4	Students' Id card	0.00	0.00	0.00	0.00
	Total	496,711.50	0.00	51,480.00	69,460.00
	Increase/Decrease	496,711.50	(51,480.00)	(17,980.00)	4,060.00

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Net Growth since 2019 to 2022



Net Growth since 2019 to 2022



The net growth of other income generating activities for the financial year 2020 was Kshs 51,480.00 as compared to Kshs 69,460.00 in the financial year 2019 which represent a decrease of Kshs 17,980.00 due to covid-19 related complications.

The rent amount is attributable to salary deductions from BOM staffs residing within the school and not income from a commercial investment; thus, only a house maintenance fee is deducted as rent to cater for any repairs that might arise as a result of usage of the houses, however, the same has been discontinued since 2020. In the year ended 30th June 2022, the school farm contributed greatly thus increasing the growth by 83% of the total growth.

MAGUMU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

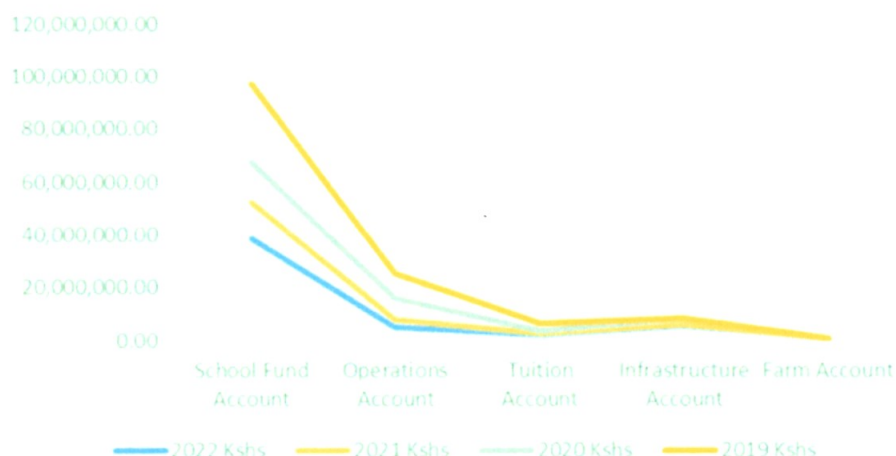
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2022	2021	2020	2019
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	38,754,658.85	13,607,245.10	14,975,055.40	29,927,917.45
2	Operations Account	4,865,218.00	3,013,702.00	8,077,810.10	9,565,933.00
3	Tuition Account	2,126,991.00	373,836.00	939,683.00	3,228,538.60
4	Infrastructure Account	5,682,349.25	259,214.00	2,319,466.50	0.00
5	Farm Account	641,380.00	0.00	0.00	0.00
	Total	52,070,597.10	17,253,997.10	26,312,015.00	42,722,389.05
	Increase/Decrease	34,816,600.00	(9,058,017.90)	(16,410,374.05)	2,604,755.25

Growth in Expenditure from 2019 to 2022



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Growth in Expenditure from 2019 to 2022



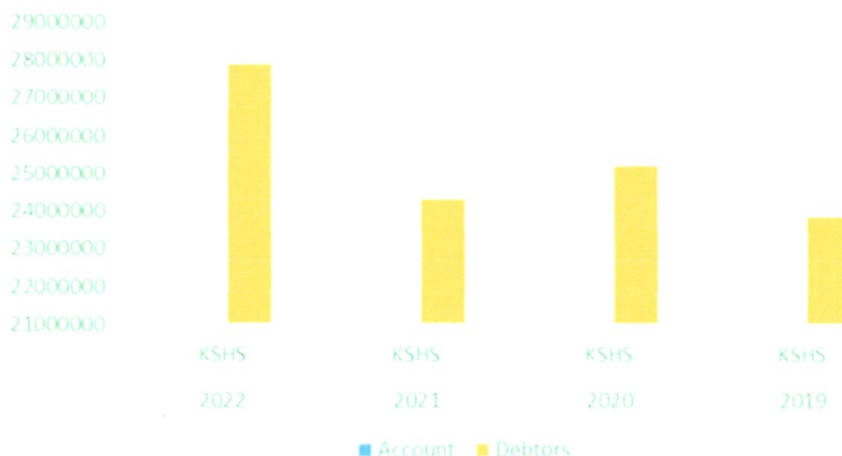
In the financial year 2021, there is a decrease of growth in expenditure which has resulted from the year covering a period of 6 months. The decrease in 2020 of Kshs 16,410,374.05 from Kshs 42,722,389.05 in 2019 to Kshs 26,312,015.00 has resulted from prolonged abrupt closure of the school due to Covid-19. In the year ended 30th June 2022, the expenditure rose by Kshs 34,816,600 to Kshs 52,070,597.10 compared to 2021. This was attributed partly to payment of the creditors brought forward from the previous years and also the classrooms renovation works that were undertaken during the year.

MOVEMENT OF DEBTORS OF THE SCHOOL

SNO	ACCOUNTS	2022	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
	Debtors	15,701,150	24,317,606.40	25,194,232.40	23,867,035.40
	Total	15,701,150	24,317,606.40	25,194,232.40	23,867,035.40
	Increase/Decrease	(8,616,456)	(876,626.00)	1,327,196.90	1,524,826.10

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Movement of debtors from 2019 to 2022



Total debtors as at 30th June 2021 decreased by 3.47% to Kshs 24,317,606.40 compared to Kshs 25,194,232.40 as at the end of the financial year 2020. The main contributors to the decrease in total debtors are the students' having less fees balances and the year ended 30th June covering only 6 months. In the year ended 30th June 2022, the debtors decreased further to Kshs 15,701,150 owing to fees payments by the parents.

MOVEMENT OF CREDITORS OF THE SCHOOL

SNO	ACCOUNTS	2022	2021	2020	2019
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	5,060,594	13,677,050	7,770,564.10	7,138,268.10
	Total	5,060,594	13,677,050	7,770,564.10	7,138,268.10
	Increase/Decrease	(8,616,456)	5,906,486	632,296.00	6,471,683.10

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Movement of Creditors from 2019 to 2022



Total creditors as at 31st December 2019 increased to Kshs 6,471,683.10 due to the construction of a new dormitory after an existing one was burnt down by students during a strike. Installation of CCTV cameras to boost surveillance also pushed the creditors amount up.

In the year ended 30th June 2021, the total creditors rose to Kshs 13,677,050 due to renovations of classrooms by tiling, repainting and re-roofing. A block of two classroom size rooms housing the HOD offices was also renovated.

In the year ended 30th June 2022, the creditors dropped from Kshs 13,677,050 in 2021 to Kshs 5,060,594.00. The school managed to pay most of the creditors and contractors thus lowering the debt. More efforts are being put in place to clear all the creditors (Suppliers and Contractors) through enhanced fee collection strategies and strengthening the internal controls.

MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2022	2021	2020	2019
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	1,768,461.77	3,893,112.37	3,767,635.97	2,763,956.82
2	Operations Account	46,023.85	404,122.05	407,228.25	87,977.35
3	Tuition Account	114,660.70	10,101.50	37,851.75	4,347.75
4	Infrastructure Account	2,987,748.25	4,965,875.50	3,000,589.50	2,836,056.00
	Total	4,916,894.57	9,273,211.42	7,213,305.47	5,69,337.95
	Increase/Decrease	(4,356,316.85)	2,059,905.95	1,520,967.52	5,074,413.48

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Movement of Cash and Bank balances from 2019 to 2022



Movement of Cash and Bank Balances from 2019 to 2022



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)**b) Teacher Student ratio:**

Between the month of July 2021 and June 2022, the status of the teaching staff was as follows:

There are 17 teachers posted by the Teachers Service Commission and 9 recruited by the Board of Management.

The teacher student ratio lies at 1: 40. We have a shortage of 11 teachers from the given CBE. This is due to subject specialization in Form 3 and Form 4

c) Mean score in the year 2019, 2020 and 2021 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2021	160		97			51 students qualified for direct university admission while another 46 qualified for diploma level while another 60 for certificate level. Best grade was a B+ with 2 students.
2020	104	5.9903	82	78.8	7.0	39 students qualified for direct university admission while another 43 for diploma level. Least grade was a D- with 2 students.
2019	122	5.364	78	63.9	6.20	Positive deviation of 0.9 in mean grade

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)**d) Capacity of the school:**

By 30th June 2021, the school had a population of 611 boys, the school is a three-streamed boarding school.

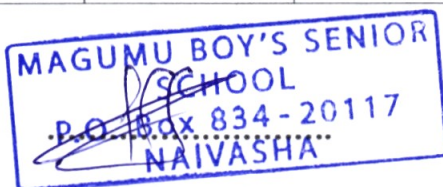
The school is relatively endowed with physical facilities. These include;

1. Administration block
2. 15 Classrooms
3. Three Science laboratories
4. A Computer laboratory
5. A library
6. Four dormitories
7. A dining hall
8. Teachers' houses
9. School bus
10. School van
11. A generator

e) Development projects carried out by the school:

SNO	PROJECT	YEAR	STATUS	AMOUNT	FUND SOURCE
1	7 NO. CLASS RENOVATIONS	2020	COMPLETED	2,590,270.00	RMI
2	5 NO. CLASS RENOVATIONS	2021	COMPLETED	1,879,050.00	RMI
3	10 NO. WATER TANKS	2020	COMPLETED	2,156,192.00	RMI

George K. Thiong'o
Chair,
Board of Management



Mburu Simon Lucas
Secretary,
Board of Management
/Principal

Peter N Maina
Bursar

Magumu High School

Date: 21/04/26

Magumu High School

Date: 21/04/26

Magumu High School

Date: 21/04/26

III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

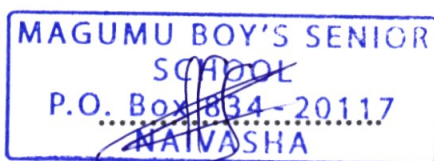
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.

George K. Thiong'o
Chair,
Board of Management



Mburu Simon Lucas
Secretary,
Board of Management
/Principal

Peter N Maina
Bursar

Magumu High School

Date: 21/04/2022

Magumu High School

Date: 21/04/2022

Magumu High School

Date: 21/04/2022

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MAGUMU HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - NYANDARUA COUNTY

PREAMBLE

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

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

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 Magumu High School set out on pages 21 to 33, which comprise of the statement of financial assets and financial liabilities

as at 30 June, 2022 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 Magumu High School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

Review of the statement of receipts and payments revealed the following anomalies;

- i. The statement of receipts and payments reflects Kshs.9,746,928 in respect to capitation grant for operations. However, the ledger reflected an amount of Kshs.9,739,263, resulting in unreconciled variance of Kshs.7,665;
- ii. The statement of receipts and payments reflects total payments of Kshs.60,996,976. However, the summary report of performance of the School on page 12 reflects total expenditure of Kshs.52,070,597, resulting in an unreconciled variance of Kshs.8,926,379.
- iii. Comparison of the amounts as per statement of receipts and payments and the Notes to the financial statements revealed discrepancies as shown below:

Item	Note	Statements of Receipts and Payments Amount (Kshs)	Notes to the Financial Statements Amount (Kshs)	Variance (Kshs)
School Fund Income – Parents' Contributions	3	11,645,914	12,574,522	928,608
Payments for Tuition	5	373,836	854,985	481,149
Payments for Operations	6	8,130,637	3,701,202	4,429,435
Boarding and School Fund Payments	7	13,607,245	12,449,046	1,158,199

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

2. Unsupported Accounts Receivable Balance

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs.15,701,150 as disclosed in Note 11 to the financial statements. However, the balance was not supported by ledgers, statement of account of individual students, invoices and detailed schedules.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.15,701,150 could not be confirmed.

3. Variances in Accounts Payable Balance

The statement of financial assets and financial liabilities reflects accounts payable balance of Kshs.5,060,594 as disclosed in Note 12 to the financial statements. However, Annex 1 to the financial statements reflects total payables balance of Kshs.4,109,291 resulting to unreconciled variance of Kshs.951,303.

In the circumstances, the accuracy, and completeness of accounts payable balance of Kshs.5,060,594 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Magumu High School 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.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on pages 4 to 19 which comprise of Key School Information and Management, Summary Report of Performance of the School, and the Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to

report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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.

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

The statement of receipts and payments reflects total payments amount of Kshs.60,996,976 as disclosed in Notes 5, 6 and 7 to the financial statements. Included in the expenditure is an amount of Kshs.2,029,648 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization is not defined in government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, regularity of the funds transferred to KESSHA amounting to Kshs.2,029,648 could not be confirmed.

2. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounting to Kshs.2,208,809 and Kshs.9,746,928, respectively, as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total of 674 students, while the enrolment records provided by the School indicated a total of 692 students, resulting in an unexplained variance of 18 students. As a result of the variance, the School was under-funded by Kshs.319,292 (total capitation received/NEMIS enrolment X 18 students) in capitation grants.

In the circumstances, the under-funding of the School may have affected service delivery to the public.

3. Long Outstanding Accounts Payable Balance

The statement of financial assets and financial liabilities and as disclosed in Note 12 to the financial statements reflects accounts payable balance of Kshs.5,060,594. However, included in the balance is trade payables balance of Kshs.2,008,549.40 which had been outstanding for more than one (1) year, which could lead to risk of loss of public funds

through litigations, interests and penalties. This was contrary to Section 53 (8) of the Public Procurement and Asset 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, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

4. Failure to Prepare 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.

5. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

During the year under review, the financial statements presented for audit by the School Management did not fully comply with all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows:-

- i. The table of contents indicates that the statement of receipts and payments and the statement of financial assets and financial liabilities are on page 23. However, review of the report revealed that the statements appear on pages 21 and 22 respectively, resulting in inconsistency in page referencing.
- ii. Management did not disclose stock/inventory balances under other important disclosures.

In the circumstances, Management did not comply with the PSASB guidelines.

6. Delayed Project

As previously reported, audit review of the School's records revealed that the School entered into an agreement on 29 May, 2013, with various partner associations, for implementation of a Natural Resources Management Livelihood Microproject involving construction of an ablution block, biogas digester, baffled reactor and gravel filters at a total project cost of Kshs.5,503,335. The School was to contribute Kshs.550,334 while the partner institutions were to contribute the balance of Kshs.4,953,001. The School subsequently contracted a construction firm on 31 May, 2013 to undertake the works at a contract sum of Kshs.5,503,335 with an expected completion date of 31 August, 2013. On 25 June, 2013, the Water Resources Management Authority deposited Kshs.4,953,001 into the project bank account in fulfilment of the partners' obligation.

However, audit review revealed that as at 30 June, 2025, the project had not commenced despite the School having made an advance payment of Kshs.1,375,834, being 25% of the contract sum, to the contractor on 23 June, 2014. Further, a performance bond as required by the contract agreement was not provided for audit. Although Management-initiated steps to terminate the contract in July, 2015, no evidence of contract termination or recovery of the advance payment was provided as at the time of audit in March, 2026.

In addition, project funds totalling Kshs.4,049,280 were diverted to settle unrelated sundry creditors without documented approval, contrary to Section 68(1) of the Public Finance Management Act, 2012. Consequently, only Kshs.78,221 remained in the project account as at 30 June, 2025.

In the circumstances, value for money was not achieved on Kshs.5,503,335 for the Project and Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

1. Long Outstanding Accounts Receivable Balance

The statement of financial assets and financial liabilities reflects accounts receivable balance of Kshs. 15,701,150 as disclosed in Note 11 to the financial statements. Included in the balance are receivables amounting to Kshs.11,673,586 which had been outstanding for more than one (1) year and have not been supported by respective ledgers and supporting documentation. Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

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

2. Weaknesses in Management of Assets

Annex 2 to the financial statements on summary of fixed assets register reflects property, plant and equipment balance of Kshs.78,265,000 which includes land measuring 24.5

acres with a balance of Kshs.50,000,000. However, land ownership documents were not provided for audit.

In addition, a log book for a Mazda 24-seater bus was not provided for audit review. Further, the log book provided for mini-bus (14-seater matatu) indicated that the mini-bus ownership is charged to a Bank. Records provided for audit indicate that the School paid off the bank loan in February, 2013. However, despite the Bank issuing loan discharge notice, the log book still indicates the Bank as a co-owner. Further, there was an overpayment of the loan by Kshs.200,100 which had not been refunded by the Bank as at the time of audit in March, 2026.

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

3. Failure to Hold the Required Number of Committee Meetings in a Year

During the period under review the Executive Committee Member, Academic, Discipline and Welfare Committees, did not hold any meeting.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

4. Failure to Maintain a Bursary Register

During the period under review, the School did not maintain a bursary register detailing the list of beneficiaries together with their admission numbers, classes, sponsor details and dates the bursary was received and awarded to the students.

In the circumstances, the effectiveness of internal controls on bursary management could not be confirmed.

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

Responsibilities of Management and Board of Management

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 May, 2026

MAGUMU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022V. STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2022

DESCRIPTION OF VOTE HEAD	Note	2021-2022	2021-2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,208,809.20	827,234.75
Capitation grants for operations	2	9,746,927.80	5,663,381.80
School Fund Income- Parents' Contributions	3	44,188,210.75	11,645,914.00
School Fund Income- Other receipts	4	496,711.50	0.00
TOTAL RECEIPTS		56,640,659.25	18,136,530.55
PAYMENTS			
Payments for Tuition	5	2,104,250.00	373,836.00
Payments for Operations	6	12,083,153.25	8,130,637.90
Boarding and school fund payments	7	46,809,572.85	13,607,245.10
TOTAL PAYMENTS		60,996,976.10	22,111,719.00
SURPLUS/DEFICIT		(4,356,316.85)	(3,975,188.45)

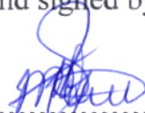
The school financial statements were approved on 22/09/2022 and signed by:



George K. Thiong'o
 Chair,
 Board of Management

MAGUMU BOY'S SENIOR
SCHOOL
 P.O. Box 804-20117
 NAIVASHA

Mburu Simon Lucas
 Secretary,
 Board of Management
 /Principal



Peter N Maina
 Bursar

Magumu High School

Date: 21/06/2022

Magumu High School

Date: 21/06/2022

Magumu High School

Date: 21/06/2022

MAGUMU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022VI. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT
30TH JUNE 2022

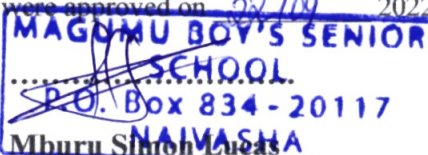
	Note	2021-2022	2021-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	4,914,278.57	9,270,890.42
Cash Balances	9	2,616.00	2,321.00
Short Term Investment	10	0.00	0.00
Total Cash and cash equivalent		4,916,894.57	9,273,211.42
Account's receivables	11	15,701,150.00	24,317,606.40
TOTAL FINANCIAL ASSETS		20,618,044.57	33,590,817.82
FINANCIAL LIABILITIES			
Accounts Payables	12	5,060,594.40	13,677,050.50
NET FINANCIAL ASSETS		15,557,450.47	19,913,767.32
REPRESENTED BY			
Accumulated Fund b/fwd	13	19,913,767.32	23,888,955.77
Surplus/Deficit for the year		(4,356,316.85)	(3,975,188.45)
NET FINANCIAL POSITION		15,557,450.47	19,913,767.32

The school's financial statements were approved on 22/10/2022 and signed by:


.....

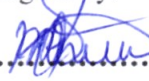
George K. Thiong'o
Chair,
Board of Management

Magumu High School


MAGUMU BOY'S SENIOR
SCHOOL
P.O. Box 834 - 20117
NAIMASHA

Mburu Sharon Lucas
Secretary,
Board of Management
/Principal

Magumu High School


.....

Peter N Maina
Bursar

Magumu High School

WAGHUB BOYS' SCHOOL
SCHOOL
VILLAGE, KESKUR, O.S.
KAZAVIYER

MAGUMU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Date. 21/04/22

Date. 21/04/22

Date. 21/04/22

VII. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

Description	Notes	2021-2022	2021-2021
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,208,809.20	827,234.75
Capitation grants for operations	2	9,746,927.80	6,005,699.80
School fund income- Parents contributions/ fees	3	44,188,210.75	17,496,985.00
School fund income- other receipts	4	496,711.50	0.00
Total receipts		56,640,659.25	24,329,919.55
Payments			
Payments for Tuition	5	2,104,250.00	854,985.00
Payments for Operations	6	12,083,153.25	4,043,520.00
Boarding and school fund payments	7	46,809,572.85	17,371,508.60
Total payments		60,996,976.10	22,270,013.60
Net cash flow from operating activities		(4,356,316.85)	2,059,905.95
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		0.00	0.00
Acquisition of Assets		0.00	0.00
Purchase of Investments		0.00	0.00
Proceeds from Investments (Net)		0.00	0.00
Net cash flows from Investing Activities		0.00	0.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash flow from financing activities		0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		(4,356,316.85)	2,059,905.95
Cash and cash equivalent at BEGINNING of the year		9,273,211.42	7,213,305.47
Cash and cash equivalent at END of the year		4,916,894.57	9,273,211.42

(The above presentation of cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools' should therefore adopt the direct method of cashflow as recommended by PSASB).

VIII. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022

STATEMENT OF BUDGETED VERSUS AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2022						
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	d	e = c - d	f = d/c
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	
(1) CAPITATION GRANT ON TUITION						
Tteaching and Learning Materials	2,208,809.20	0.00	2,208,809.20	2,208,809.20	0.00	100%
SUB-TOTAL	2,208,809.20	0.00	2,208,809.20	2,208,809.20	0.00	
(2) CAPITATION GRANT ON OPERATIONS						
Others	6,061,442.80	0.00	6,061,442.80	6,061,442.80	0.00	100%
Repair, Maintenance & Improvement	3,551,085.00	0.00	3,551,085.00	3,551,085.00	0.00	100%
SUB-TOTAL	9,612,527.80	0.00	9,612,527.80	9,612,527.80	0.00	
(3) FEES CHARGED ON PARENTS						
Boarding, Equipment & Stores	24,806,347.00	0.00	24,806,346.75	22,427,527.75	2,378,819.00	90%
Repair, Maintenance & Improvement	1,992,271.00	0.00	1,992,271.00	1,788,171.00	204,100.00	90%
Activity	446,270.00	0.00	446,270.00	386,820.00	59,450.00	90%
Others	12,439,532.00	0.00	12,439,532.00	11,054,337.00	1,385,195.00	89%
SUB-TOTAL	39,684,420.00	0.00	39,684,420.00	35,656,855.75	4,027,564.00	
OTHER INCOME						
Income from Farming/Dairy Activities	1,138,100.00	0.00	1,138,100.00	1,138,091.50	8.50	100%
SUB-TOTAL	1,138,100.00	0.00	1,138,100.00	1,138,091.50	8.50	

MAGUMU HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

GRANDTOTAL INCOME	52,643,857.00	0.00	52,643,857.00	48,616,284.25	4,027,572.50	
EXPENDITURE FOR:						
(1) TUITION						
Lab. Equipment	171,660.00	0.00	171,660.00	171,660.00	0.00	100%
T/L Materials	994,861.00	0.00	994,861.00	994,861.00	0.00	100%
SUB-TOTAL	1,166,521.00	0.00	1,166,521.00	1,166,521.00	0.00	
(2) OPERATIONS						
Others	6,061,442.80	0.00	6,061,442.80	5,977,386.00	84,056.80	98.6%
Repair, Maintenance & Improvement	3,551,085.00	0.00	3,551,085.00	4,066,319.25	(515,234.25)	114%
Activity	0.00	0.00	0.00	463,640.00	(463,640.00)	
SUB-TOTAL	9,612,527.80	0.00	9,612,527.80	10,507,345.25	(894,817.45)	
(3) SCHOOL FUND						
Boarding, Equipment & Stores	24,806,347.00	0.00	24,806,347.00	25,192,540.00	(386,193.00)	102%
Others	12,439,532.00	0.00	12,439,532.00	11,711,529.85	728,002.15	94%
Repair, Maintenance & Improvement	1,992,271.00	0.00	1,992,271.00	1,377,667.00	614,604.00	69.2%
Activity	446,270.00	0.00	446,270.00	601,590.00	(155,320.00)	135%
SUB-TOTAL	39,684,420.00	0.00	39,684,420.00	38,882,326.85	801,093.15	
TOTAL EXPENDITURE	50,463,468.80	0.00	50,463,468.80	50,556,193.10	(93,724.30)	

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

The school exceeded the amount in BES by 2% due to payment of creditors brought forward from 2021. The financing was from the funds carried forward from the previous year. The underutilisation in RMI of Kshs 614,604 was used to finance Medical Kshs 203,470.00, Prize giving Kshs 96,277 and Kshs 214,770.00 the deficit in Activity vote. The balance in the RMI vote of Kshs 100,087 was used to assist in payment of creditors.

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)**6. Accounts Payable**

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

X. Notes To The Financial Statements**1 CAPITATION GRANT FOR TUITION**

	2021-2022	2021-2021
	Kshs	Kshs
Exercise books	0.00	0.00
Laboratory equipment	0.00	0.00
Teaching / learning materials	2,208,809.20	827,234.75
Internal exams	0.00	0.00
Textbooks and reference materials	0.00	0.00
SMASSE	0.00	0.00
Total	2,208,809.20	827,234.75

2 CAPITATION GRANT FOR OPERATIONS

	2021-2022	2021-2021
	Kshs	Kshs
Repairs and maintenance	3,551,085.00	2,383,000.00
Others	6,061,442.80	3,280,381.80
Activity	134,400.00	0.00
Medical and Insurance	0.00	0.00
Covid-19 Funds	0.00	0.00
Total	9,746,927.80	5,663,381.80

3 PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2021-2022	2021-2021
	Kshs	Kshs
Boarding, Equipment & Stores	23,840,600.75	8,741,693.00
Others	11,054,337.00	3,218,911.00
Repairs and maintenance	1,788,171.00	455,718.00
Activity	386,820.00	4,900.00
Uniform	4,477,565.00	49,500.00
Beddings	2,275,115.00	37,200.00
Uniform Marking	69,200.00	1,200.00
Interviews	13,000.00	4,000.00
Students ID Cards	86,350.00	38,800.00
KCSE Exam	87,100.00	22,600.00
Excess Fees	19,852.00	0.00
Tender Forms	71,000.00	0.00
Motivation Fee	19,100.00	0.00
Total	44,188,210.75	12,574,522.00

Notes To The Financial Statements (Continued)

4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

Description	2021-2022	2020-2021
	Kshs	Kshs
Income From Farming Activities	496,711.50	0.00
Rent Income	0.00	0.00
Income From Farming Activities	496,711.50	0.00

5. PAYMENTS FOR TUITION

	2021-2022	2021-2021
	Kshs	Kshs
Exercise books	0.00	0.00
Laboratory equipment	171,660.00	49,422.00
Teaching / learning materials	1,930,610.00	804,699.00
Bank Charges	1,980.00	864.00
Total	2,104,250.00	854,985.00

6. PAYMENTS FOR OPERATIONS

	2021-2022	2021-2021
	Kshs	Kshs
Electricity and water	1,929,701.00	270,600.00
Local transport / travelling	33,000.00	11,600.00
Repairs and maintenance	343,140.00	45,850.00
Personnel emoluments	1,819,771.00	2,430,747.00
Administration costs	1,409,643.00	255,409.00
Activity	463,640.00	0.00
Medical and Insurance	41,799.00	0.00
Gratuity	401,592.00	
Infrastructure	5,640,867.25	258,710.00
Total	12,083,153.25	3,701,202.00

Notes To The Financial Statements (Continued)

7. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2021-2021
	Kshs	Kshs
Boarding, Equipment & Stores	27,284,003.00	7,942,384.00
Electricity, Water & Conservancy	1,032,096.00	699,585.00
Repairs and maintenance	1,377,667.00	497,625.80
Activity	601,590.00	344,757.00
Local transport / travelling	856,200.00	267,910.00
Administration costs	2,784,996.85	913,305.80
Personal emoluments	6,456,647.00	954,835.00
Uniform	3,909,430.00	350,000.00
Farm Account	0.00	286,304.00
Medical	203,470.00	120,549.00
Interviews	10,000.00	4,000.00
Students ID Cards	37,000.00	38,800.00
KCSE Exam	87,100.00	22,600.00
Others	0.00	6,390.00
Bedding	1,987,610.00	0.00
Uniform Marking	73,000.00	0.00
Tender Documents	22,000.00	0.00
Prize Giving	96,277.00	0.00
Motivation Fee	7,900.00	0.00
Excess Fees	2,586.00	0.00
Total	46,809,572.85	12,449,045.60

8 BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2021-2021
		Kshs	Kshs
Kenya Commercial Bank	1104243741	114,660.70	10,101.50
Kenya Commercial Bank KCB	1104241994	46,023.85	404,122.05
Equity	0200263368725	552,657.30	1,256,775.65
Absa Plc	027-8106322	124,419.15	340,548.40
Absa Plc	027-8172341	299.90	299.90
Cooperative Bank	01129117872400	1,088,469.42	2,293,167.42
Kenya Commercial Bank KCB	1268426822	2,987,748.25	4,965,875.50
Total		4,914,278.57	9,270,890.42

Notes To The Financial Statements (Continued)

9. CASH IN HAND

Description	2021-2022	2021-2021
	Kshs	Kshs
School Fund account	2,616.00	2,321.00
Total	2,616.00	2,321.00

10. SHORT TERM INVESTMENTS

Description	2021-2022	2021-2021
	Kshs	Kshs
Co-operative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposits	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

11. ACCOUNTS RECEIVABLE

Description	2021-2022	2021-2021
	Kshs	Kshs
Fees arrears	15,701,150.00	24,317,606.40
Total	15,701,150.00	24,317,606.40

[Include an ageing of the fees / non fees arrears below]

Description	2021-2022	2021-2021
	Kshs	Kshs
Fees arrears for current year	4,027,564.00	642,013.00
Fees arrears for the previous year	307,572.00	769,342.00
Fees arrears for prior periods (over two years)	11,366,014.00	22,906,251.40
Total	15,701,150.00	24,317,606.40

12. ACCOUNTS PAYABLE

Description	2021-2022	2021-2021
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	4,109,291.40	12,200,000.00
Prepaid fees	951,303.00	1,477,050.00
Total	5,060,594.40	13,677,050.00

[Include an ageing of the creditor's arrears below]



Description	2021-2022	2021-2021
	Kshs	Kshs
Trade creditors for current year	2,100,742.00	5,103,286.40
Trade creditors for the previous year	2,008,549.40	4,857,722.00
Trade creditors for prior periods (Over two years)	0.00	2,238,992.10
Total	4,109,291.40	12,200,000.50

13 ACCUMULATED FUND BALANCE BROUGHT FORWARD

Description	2021-2022	2021-2021
	Kshs	Kshs
Bank Balances	9,270,890.42	7,212,315.47
Cash Balances	2,321.00	990.00
Short Term Investments	0.00	0.00
Receivables	24,317,606.40	22,159,138.00
Payables	13,677,050.50	11,518,582.10
Total	19,913,767.32	17,853,861.37

14. OTHER IMPORTANT DISCLOSURES

Non -Current Liabilities Summary	2021-2022	2021-2021
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity and Leave Provision	0.00	0.00
Total	0.00	0.00

Other important disclosure notes

IPSAS 1 encourages an entity to disclose accrual related information in relation to an entity's assets and liabilities. The notes outlined below are disclosure notes in relation to the school's non- financial assets and liabilities.

15. Biological assets

Description	Numbers	2021-2022	2021-2021
		Kshs	Kshs
Cattle	15	620,000.00	620,000.00
Trees	100	150,000.00	150,000.00
Total		770,000.00	770,000.00

ANNEX 2 - SUMMARY OF FIXED ASSETS REGISTER

S/no	Asset class	Date purchased	Historical Cost b/f	Historical Cost c/f
			Kshs	Kshs
1	Land	Balance b/f 01/01/2021	50,000,000.00	50,000,000.00
2	Buildings and Structure	Balance b/f 01/01/2021	15,250,000.00	15,250,000.00
3	Motor Vehicles	Balance b/f 01/01/2021	2,737,000.00	3,220,000.00
4	Office Equipment, furniture and fittings	Balance b/f 01/01/2021	2,400,000.00	2,400,000.00
5	ICT Equipment and Other ICT Assets	Balance b/f 01/01/2021	1,295,000.00	1,295,000.00
6	Tools and Apparatus	Balance b/f 01/01/2021	300,000.00	300,000.00
7	Textbooks	Balance b/f 01/01/2021	550,000.00	550,000.00
8	Other Machinery and Equipment	Balance b/f 01/01/2021	5,250,000.00	5,250,000.00
9	Intangible assets-software	Balance b/f 01/01/2021		
	Total		77,782,000.00	78,265,000.00

16. Borrowings

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

17. Stock/Inventory

Description	2021-2022	2021-2021
	Kshs	Kshs
Stock/ inventory at beginning of the year		
Stock/ inventory purchased during the year		
Stock/ inventory issued during the year		
Balance at end of the year		

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/no	Supplier of Goods or Services	Original Amount	Date Contracted from	Amount Paid To-date	Outstanding Balance as at as 30/06/2022	Comment
		Kshs	Kshs	Kshs	Kshs	
		a	b	c	d=a-c	
	Infrastructure Account					
1	Piters Enterprises	3,584,357.40	01/01/2021	1,575,808.00	2,008,549.40	
2	Kinangop Everbest	804,440.00	30/06/2022	764,218.00	40,222.00	
	Sub-Total (A)	4,388,797.40		2,340,026.00	2,048,771.40	
b	Supply of goods					
	Tuition Account					
1	Kings sports house	16,000.00	30/06/2022	0.00	16,000.00	
2	Wyneberg G. Merchants	36,000.00	30/06/2022	0.00	36,000.00	
3	Pinpoint Revision Serries	9,600.00	30/06/2022	0.00	9,600.00	
4	Bentage G Supplies	788,090.00	30/06/2022	0.00	788,090.00	
5	Berinet Enterprises	56,000.00	30/06/2022	0.00	56,000.00	
6	Laboquips Suppliers	38,780.00	30/06/2022	0.00	38,780.00	
7	Cliewalite Ventures	16,000.00	30/06/2022	0.00	16,000.00	
	Sub-Total (B)	960,470.00		0.00	960,470.00	
	School Fund/Boarding Account					
1	Gerishon Waweru	390,000.00	30/06/2022	0.00	390,000.00	
2	Annemu Investm.	15,000.00	30/06/2022	0.00	15,000.00	
3	Satima Sacco	20,000.00	30/06/2022	0.00	20,000.00	
4	Piters Enterprises	675,050.00	30/06/2021	0.00	675,050.00	
	Sub-Total (C)	1,100,050.00			1,100,050.00	
	Grand Total (E=A+B+C+D)	6,449,317.40		2,340,026.00	4,109,291.40	

**MAGUMU HIGH SCHOOL
SCHOOL FEES DEBTORS AS AT 30TH JUNE 2022**

FORM 1 A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8768	ALEX MWANGI	1,650.00				1,650.00
2	8769	GREGORY GATUMUTA	2,150.00				2,150.00
3	8773	JAMES GICHUKI	250.00				250.00
4	8809	URBANUS MUTHINI MUOKI	50.00				50.00
		SUB TOTAL	4,100.00	-	-	-	4,100.00

FORM 1 B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8652	JAMES TIROP	3,365.00	1,000.00	5,835.00	250.00	10,450.00
2	8669	ERICK WANDERI	4,650.00				4,650.00
3	8678	FRANCIS NGUGI	1,650.00				1,650.00
4	8712	GEORGE NJORGE	5,565.00	1,000.00	5,835.00	250.00	12,650.00
5	8716	ARTHUR KIMANI	1,000.00				1,000.00
6	8750	STEPHEN WAWERU	1,150.00				1,150.00
7	8770	FRANKLIN MAEBA	7,500.00				7,500.00
8	8781	JOHN GITIHA	150.00				150.00
9	8787	KELVIN GITHU	750.00				750.00
10	8789	STEPHEN KANIARU	7,150.00				7,150.00
11	8799	PAUI DZITU	3,065.00	1,000.00	5,835.00	250.00	10,150.00
		SUB TOTAL	35,995.00	3,000.00	17,505.00	750.00	57,250.00

FORM 1 T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8708	JOHN NJUBI	650.00	-	-	-	650.00
2	8727	GRISHON MAINA	4,650.00	-	-	-	4,650.00
3	8732	DANIEL CHEGE	1,150.00	-	-	-	1,150.00
4	8741	RUFUS MBUGUUA	2,000.00	-	-	-	2,000.00
5	8751	COLLINS MPOKE	7,500.00	-	-	-	7,500.00
6	8775	ERICK NJORGE	4,650.00	-	-	-	4,650.00
7	8792	DAVID MWANGI WACHIRA	5,915.00	1,000.00	5,835.00	250.00	13,000.00
8	8796	JOHN GITHURE MWANGI	10,585.00	1,000.00	5,835.00	250.00	17,670.00
9	8801	KELVIN NANDWA	4,565.00	1,000.00	5,835.00	250.00	11,650.00
10	8803	SOSPETER WAITITU	2,650.00	-	-	-	2,650.00
		SUB TOTAL	44,315.00	3,000.00	17,505.00	750.00	65,570.00

FORM 2A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8440	JOSEPH NDEGWA	650.00				650.00
2	8445	KINYANJUI VICTOR KAMAU	8,815.00	1,000.00	5,835.00	250.00	15,900.00
3	8463	WAITITU SAMUEL KIMANI	4,200.00	-	-	-	4,200.00
4	8491	DANIEL MWANGI	500.00	-	-	-	500.00
5	8494	MARTIN KEYA	2,915.00	1,000.00	5,835.00	250.00	10,000.00
6	8514	WAINAINA DANIEL NDIRANGU	17,430.00	2,000.00	11,670.00	500.00	31,600.00
7	8517	NJAU JUSTIN MUNGAI	5,250.00	-	-	-	5,250.00
8	8525	DAN KARANJA	3,000.00	-	-	-	3,000.00
9	8526	MBUGUA BONFACE GATAMBO	8,815.00	1,000.00	5,835.00	250.00	15,900.00

10	8530	NJUGUNA CHRISTOPHER GITAU	11,915.00	1,000.00	5,835.00	250.00	19,000.00
11	8536	ZAKAYO ITEMO	5,100.00	-	-	-	5,100.00
12	8537	JOSEPH CHEGE WATIRI	12,115.00	1,000.00	5,835.00	250.00	19,200.00
13	8538	PAUL KIBE GICHUKI	300.00	-	-	-	300.00
14	8539	MURIITHI AVANT MUGO	7,400.00	-	-	-	7,400.00
15	8540	GACHURI BRANDON MUGO	4,105.00	1,000.00	5,835.00	250.00	11,190.00
16	8547	MAINA ISAAC KIARIE	6,100.00	-	-	-	6,100.00
17	8550	KAMAU ALEX NJENGA	3,600.00	-	-	-	3,600.00
18	8556	WANGU JOSEPH MUTURI	13,380.00	2,000.00	11,670.00	500.00	27,550.00
19	8558	KAMAU ANTONY MUNGAI	1,500.00	-	-	-	1,500.00
20	8566	PAUL NJIHIA	965.00	-	-	-	965.00
21	8567	JAMES THIONG'O	7,915.00	1,000.00	5,835.00	250.00	15,000.00
22	8468	JOSEPH KANG'ETHE NGUGI	5,900.00	-	-	-	5,900.00
23	8574	GACHIE ALEX KIMANI	2,100.00	-	-	-	2,100.00
24	8578	KELVIN KAMENWA	8,230.00	2,000.00	11,670.00	500.00	22,400.00
25	8582	MWANIKI SAMUEL MWANGI	3,342.00	-	-	-	3,342.00
26	8585	KAMAU JOAB NGIGI	7,350.00	-	-	-	7,350.00
27	8589	RYAN MORARA	4,892.00	-	-	-	4,892.00
28	8590	GITAU JOHN KARIUKI	6,000.00	-	-	-	6,000.00
29	8596	KARANJA DENNIS IRUNGU	4,350.00	-	-	-	4,350.00
30	8599	NDUMIA PATRICK NDUNG'U	8,220.00	-	-	-	8,220.00
31	8600	NDUNG'U MOSES KINYANJUI	7,065.00	-	-	-	7,065.00
32	8604	PETER THURI NJORGE	5,600.00	-	-	-	5,600.00
33	8607	JOHN RANDU KAZUNGU	5,415.00	1,000.00	5,835.00	250.00	12,500.00
34	8613	NDIBA MARTIN KIOI	2,200.00	-	-	-	2,200.00
35	8616	BRIAN KOMU	2,000.00	-	-	-	2,000.00
36	8632	DENZEL MWANGI MAINA	1,500.00	-	-	-	1,500.00
		SUB TOTAL	200,134.00	14,000.00	81,690.00	3,500.00	299,324.00

FORM 2B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8438	MOSES KIMANJA	6,200.00	-	-	-	6,200.00
2	8447	NDUNG'U PETER MATHENGE	100.00	-	-	-	100.00
3	8451	JOSEPH MWANGI MURIUKI	3,915.00	1,000.00	5,835.00	250.00	11,000.00
4	8453	BRIAN KAMAU KINYUA	1,600.00	-	-	-	1,600.00
5	8457	ARIEL KIMANI	100.00	-	-	-	100.00
6	8462	PAT MAINA WANJIE	100.00	-	-	-	100.00
7	8470	AUSTIN MUNYUA	2,850.00	-	-	-	2,850.00
8	8474	BENARD MAINA KIMANI	4,515.00	1,000.00	5,835.00	250.00	11,600.00
9	8475	WANJIRU JOHN NJUGUNA	3,200.00	-	-	-	3,200.00
10	8480	PAUL TREVOR GAKURU	1,600.00	-	-	-	1,600.00
11	8486	KARUGA VICTOR KIMANI	1,500.00	-	-	-	1,500.00
12	8488	GICHUNGU KENNETH NDUNG'U	10,139.00	1,000.00	5,835.00	250.00	17,224.00
13	8493	FRANCIS IREGI KURIA	100.00	-	-	-	100.00
14	8502	SAMUEL GITHINJI	2,000.00	-	-	-	2,000.00
15	8503	FRANCIS NJOGU NJUGUNA	1,600.00	-	-	-	1,600.00
16	8508	ERICK WAINAINA MBAIRE	2,000.00	-	-	-	2,000.00
17	8512	GIDEON KINUTHIA NJORGE	5,515.00	1,000.00	5,835.00	250.00	12,600.00
18	8521	VICTOR KIMANI MUIRURI	50.00	-	-	-	50.00

19	8522	PETER NDUNG'U NGIGE	500.00	-	-	-	500.00
20	8523	MUTHUI MAXWEL N	4,265.00	1,000.00	5,835.00	250.00	11,350.00
21	8524	SAMUEL KIMANI NJORGE	2,515.00	-	-	-	2,515.00
22	8527	KENAN MUCHAI NJENGA		1,000.00	5,800.00	200.00	7,000.00
23	8532	WAINAINA ZEPHANIAH MUHORO	5,600.00	-	-	-	5,600.00
24	8544	MOSES KING'ORI KAMAU	1,900.00	-	-	-	1,900.00
25	8545	JOHN MWANGI NDUNG'U	3,084.00	-	-	-	3,084.00
26	8735	STEPHEN KIARIE	5,650.00	-	-	-	5,650.00
27	8554	SAMUEL NDUNG'U KIMANI	500.00	-	-	-	500.00
28	8561	DENNIS MWANGI MAINA	1,600.00	-	-	-	1,600.00
29	8565	DANIEL MUHORO MWANGI	1,830.00	1,000.00	5,835.00	250.00	8,915.00
30	8568	ALVIN KAMAU MBURU	5,030.00	2,000.00	11,670.00	500.00	19,200.00
31	8572	KARANJA BRIAN MWANGI	5,400.00	-	-	-	5,400.00
32	8576	KELVIN WARUI NJUGI	10,980.00	2,000.00	11,670.00	500.00	25,150.00
33	8579	GIDEON NJUGUNA THUMBI	4,915.00	1,000.00	5,835.00	250.00	12,000.00
34	8580	NDIRANGU FRANCIS MAINA	4,515.00	1,000.00	5,835.00	250.00	11,600.00
35	8581	PRINCE JOSPHAT	11,315.00	1,000.00	5,835.00	250.00	18,400.00
36	8583	WAMBUI ELVIS MWANGI	2,150.00	-	-	-	2,150.00
37	8591	JOEL MWANGI MURITU	13,480.00	2,000.00	11,670.00	500.00	27,650.00
38	8598	STEPHEN KARAYA	6,015.00	-	-	-	6,015.00
39	8601	GEORGE KIMANI NJENGA	1,615.00	1,000.00	5,835.00	500.00	8,950.00
40	8606	PIUS NG'ANG'A MBUGUA	130.00	-	-	-	130.00
41	8617	PATRICK KAMAU NGECHU	4,515.00	1,000.00	5,835.00	250.00	11,600.00
42	8623	RASHID KABAKA MATANO	11,565.00	1,000.00	5,835.00	250.00	18,650.00
43	8624	EPHANTUS MWANGI MAINA	7,430.00	2,000.00	11,670.00	500.00	21,600.00
44	8625	DAVID MAINA MUGECHI	3,650.00	-	-	-	3,650.00
45	8626	NICHOLAS KIPKEMBOI	400.00	-	-	-	400.00
46	8627	JOHN WANYIRI WAIRIMU	25,330.00	2,000.00	11,670.00	500.00	39,500.00
47	8631	MUIRURI WAWERU ANTHONY	2,550.00	-	-	-	2,550.00
		SUB TOTAL	195,513.00	23,000.00	134,170.00	5,950.00	358,633.00

FORM 2T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8442	STEPHEN THUO KIMANI	4,700.00	-	-	-	4,700.00
2	8448	PETER MWANGI THUO	550.00	-	-	-	550.00
3	8454	WANJOHI JUNIOR WANJOHI	1,915.00	1,000.00	5,835.00	250.00	9,000.00
4	8455	JOSHUA MACHARIA	3,400.00	-	-	-	3,400.00
5	8458	RAPHAEL MUTUA	16,580.00	2,000.00	11,670.00	500.00	30,750.00
6	8459	JOHN NGURARI MUNENE	3,600.00	-	-	-	3,600.00
7	8469	JOHNSON GICHEHA	2,550.00	-	-	-	2,550.00
8	8472	BRIAN GICHIRE	1,600.00	-	-	-	1,600.00
9	8478	SAMUEL MWANGI KABURA	10,723.00	1,000.00	5,835.00	250.00	17,808.00
10	8489	PETER MBUGUA KANG'ETHE	1,500.00				1,500.00
11	8500	PETER NJUGUNA	300.00				300.00
12	8501	JOB JEFF MBURU	1,000.00	-	-	-	1,000.00
13	8504	DERRICK MUIRURI	20,930.00	2,000.00	11,670.00	500.00	35,100.00
14	8513	JEFF GICHAU NGUGI	11,015.00	1,000.00	5,835.00	250.00	18,100.00
15	8516	DENNIS MWANGI NDEGWA	500.00	-	-	-	500.00
16	8518	HOSEA KAMAU WAIRIMU	1,065.00	1,000.00	5,835.00	250.00	8,150.00

17	8528	STEVE NINI	700.00	-	-	-	700.00
18	8531	LENNOX KERONGO	2,200.00	-	-	-	2,200.00
19	8534	JOHN CHEGE WANJIRU	6,600.00	-	-	-	6,600.00
20	8541	MELVIN MUGO WAMBUI	17,776.00	1,000.00	5,835.00	250.00	24,861.00
21	8542	AMOS KARIUKI	3,000.00	-	-	-	3,000.00
22	8543	DENNIS MUNGORE ODONDI	650.00	-	-	-	650.00
23	8551	KELVIN KIUGI NGUGI	11,115.00	1,000.00	5,835.00	250.00	18,200.00
24	8563	VINCENT NGANGA	1,150.00	-	-	-	1,150.00
25	8564	JOHN NJOROGI MUNGAI	12,015.00	1,000.00	5,835.00	250.00	19,100.00
26	8570	JOHN CHEGE NGINA	2,015.00	1,000.00	5,835.00	250.00	9,100.00
27	8571	NELSON WAWIRE WAKHUNGU	15,315.00	1,000.00	5,835.00	250.00	22,400.00
28	8573	KELVIN GITAU	18,280.00	2,000.00	11,670.00	500.00	32,450.00
29	8575	FRANCIS MUTURI WANGUI	1,500.00	-	-	-	1,500.00
30	8577	GODWIN KARANJA MBUGUA	13,315.00	1,000.00	5,835.00	250.00	20,400.00
31	8584	PETER KINUTHIA WAMBUI	6,015.00	1,000.00	5,835.00	250.00	13,100.00
32	8586	JOSEPH KURIA NJUGUNA	1,700.00	-	-	-	1,700.00
33	8592	BONFACE GICHERU KIMANI	4,565.00	1,000.00	5,835.00	250.00	11,650.00
34	8597	WAITITU EVANS KAGARI	6,515.00	1,000.00	5,835.00	250.00	13,600.00
35	8602	WAMBU SIMON WANDAKA	16,850.00	1,400.00	8,170.00	250.00	26,670.00
36	8603	VICKSEN MWANGI GAITHUMA	3,815.00	1,000.00	5,835.00	250.00	10,900.00
37	8605	TONNY MULUA CHUI	130.00	1,000.00	5,835.00	250.00	7,215.00
38	8612	GIBSON GITHINJI WAMBUGU	7,065.00	1,000.00	5,835.00	250.00	14,150.00
39	8618	STEPHEN NDUNG'U W	25,330.00	2,000.00	11,670.00	500.00	39,500.00
40	8619	PHILLIP WARUINGI	18,430.00	2,000.00	11,670.00	500.00	32,600.00
41	8620	PAUL WAINAINA MURIITHI	5,300.00	-	-	-	5,300.00
42	8621	BENSON N. ABUCHERI	5,765.00	1,000.00	5,835.00	250.00	12,850.00
43	8487	CHARLES NGUYO R	1,600.00	-	-	-	1,600.00
44	8628	MOSES NGURE NJOROGI	1,150.00	-	-	-	1,150.00
		SUB TOTAL	291,789.00	28,400.00	165,715.00	7,000.00	492,904.00

FORM 3A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8232	STEPHEN WAITHANJI	6,200.00	-	-	-	6,200.00
2	8235	ERIC MUTHUA WANJIKU	2,015.00	1,000.00	5,835.00	250.00	9,100.00
3	8243	TONY PARASMEI KULUO	13,825.00	2,000.00	11,670.00	500.00	27,995.00
4	8244	ALEX MAINA KAHARA	473.00	1,000.00	5,835.00	250.00	7,558.00
5	8251	KELVIN MURIITHI MWANGI	4,935.00	-	-	-	4,935.00
6	8253	AMOS KARANJA WAINAINA	3,100.00	-	-	-	3,100.00
8	8256	WILSON KIRAGU NJOROGI	8,615.00	2,000.00	11,670.00	500.00	22,785.00
10	8267	JOSHUA KIMUNYA WAIRIMU	4,300.00	-	-	-	4,300.00
12	8270	PETER JOHN GITHOME	5,220.00	-	-	-	5,220.00
14	8275	PETER KARANJA MUNGAI	850.00	-	-	-	850.00
15	8277	DAVID NJUGUNA MAINA	2,500.00	-	-	-	2,500.00
16	8278	CALEB CHEGE KURIA	1,500.00	-	-	-	1,500.00
17	8286	PAUL MWANIKI GIKONYO	4,405.00	-	-	-	4,405.00
20	8295	DAVID NJOROGI GITHINJI	2,815.00	1,000.00	5,835.00	250.00	9,900.00
21	8297	JOHN MAINA MBUGUA	4,315.00	1,000.00	5,835.00	250.00	11,400.00
22	8298	FELIX MURA KIMANI	6,015.00	1,000.00	5,835.00	250.00	13,100.00
23	8299	DAVID WANJOHI NYOKABI	3,785.00	1,000.00	5,835.00	250.00	10,870.00

24	8304	GEORGE MACHARIA KURIA	4,735.00	-	-	-	4,735.00
25	8305	KENNEDY GIKONYO NGECHU	1,030.00	1,000.00	5,835.00	250.00	8,115.00
27	8308	IGNATIUS MUIKIA MATHERI	3,950.00	1,000.00	5,835.00	250.00	11,035.00
28	8311	FRANCIS MACHARIA MUKUNA	5,815.00	1,000.00	5,835.00	250.00	12,900.00
29	8313	VICTOR RAGUI MUTHONI	415.00	1,000.00	5,835.00	250.00	7,500.00
30	8317	ANTONY MAINA MWAI	4,510.00	1,000.00	5,835.00	250.00	11,595.00
31	8327	JAMES THAGANA GITHINJI	2,500.00	-	-	-	2,500.00
32	8330	JEREMIAH NDUNG'U KIARIE	2,415.00	1,000.00	5,835.00	250.00	9,500.00
33	8336	SAMUEL REGERU MUNE	6,165.00	-	-	-	6,165.00
34	8339	DAVID NJORGE	10,415.00	1,000.00	5,835.00	250.00	17,500.00
35	8343	CLIFFORD GITHINJI WACHIRA	13,850.00	1,000.00	5,835.00	250.00	20,935.00
37	8346	JOHN KAMAU NJIHIA	415.00	1,000.00	5,835.00	250.00	7,500.00
38	8347	SAMUEL MUIGAI KANJABI	2,500.00	-	-	-	2,500.00
39	8348	JOHNAN GAITHO NG'ANG'A	6,500.00	-	-	-	6,500.00
40	8350	DAVID KINUTHIA MWAURA	4,500.00	-	-	-	4,500.00
41	8353	JOHN NJAU KAMIRA	3,000.00	-	-	-	3,000.00
42	8354	MICHAEL MUTHEE NDIRANGU	6,500.00	-	-	-	6,500.00
43	8363	JEREMY NGUGI KARIGI	2,622.00	-	-	-	2,622.00
44	8371	STEPHEN NJUGUNA	7,450.00	1,000.00	5,835.00	250.00	14,535.00
45	8383	KELVIN KAMONJO WANJOHI	13,830.00	2,000.00	11,670.00	500.00	28,000.00
46	8386	LEWIS MURIITHI NJUGUNA	2,000.00	-	-	-	2,000.00
47	8389	EMMANUEL GAMBO POLE	1,404.00	-	-	-	1,404.00
48	8392	NAHASHON MWANGI MWANIKI	3,515.00	1,000.00	5,835.00	250.00	10,600.00
50	8401	JULIUS KIMANI	4,785.00	-	-	-	4,785.00
52	8405	GEORGE KIMANI NJUGUNA	14,845.00	2,000.00	11,670.00	500.00	29,015.00
53	8410	SAMUEL KURIA WAMBUA	25,330.00	2,000.00	11,670.00	500.00	39,500.00
54	8411	NELSON NGANGA KARANJA	13,095.00	2,000.00	11,670.00	500.00	27,265.00
55	8413	MARTIN BORO NGIGI	815.00	-	-	-	815.00
57	8424	PETER WAMBUGU WANJIKU	25,330.00	2,000.00	11,670.00	500.00	39,500.00
58		SUB TOTAL	269,104.00	31,000.00	180,885.00	7,750.00	488,739.00

FORM 3B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8234	EVANSON NJENGA KANGETHE	135.00	-	-	-	135.00
3	8238	SAMUEL GICHUKI KAGUCHU	700.00	1,000.00	5,835.00	250.00	7,785.00
4	8241	BEN MWANGI KAMAU	15,161.00	2,000.00	11,670.00	500.00	29,331.00
5	8249	RONNY ODUOR	25,330.00	2,000.00	11,670.00	500.00	39,500.00
6	8257	DANIEL KABUGI NGARUIYA	4,919.00	1,000.00	5,835.00	250.00	12,004.00
7	8258	EZEKIEL MBURU NJUGUNA	900.00	1,000.00	5,835.00	250.00	7,985.00
9	8262	JAMES KIHORIA MAINA	5.00	-	-	-	5.00
12	8266	PETER NDUJA THUO	2,900.00	1,000.00	5,835.00	250.00	9,985.00
13	8274	DAVID KIMANI THIGARI	6,415.00	1,000.00	5,835.00	250.00	13,500.00
14	8290	SIMON MUNIU KINYANJUI	9,615.00	1,000.00	5,835.00	250.00	16,700.00
17	8302	JOEL MWAURA NDUNG'U	6,285.00	-	-	-	6,285.00
19	8316	VINCENT WAITHAKA NGIGE	500.00	-	-	-	500.00
20	8318	SAMSON MBUGUA NDUNG'U	11,028.00	1,000.00	5,835.00	250.00	18,113.00
21	8322	SIMON KARUGA KAGWI	4,315.00	1,000.00	5,835.00	250.00	11,400.00
22	8324	VICTOR MUNGAI MUNGAI	415.00	1,000.00	5,835.00	250.00	7,500.00
24	8326	ROONEY MWANZIO	1,050.00	-	-	-	1,050.00

25	8328	JAMES WANENE	13,830.00	2,000.00	11,670.00	500.00	28,000.00
27	8331	DAVID THUKU	4,465.00	-	-	-	4,465.00
28	8332	ERIC KABUTHI MUCHIRI	1,380.00	1,000.00	5,835.00	250.00	8,465.00
29	8333	CHARLES MAKUMI	7,515.00	1,000.00	5,835.00	250.00	14,600.00
30	8338	PETER GIKONYO NGANGA	2,480.00	-	-	-	2,480.00
31	8341	VICTOR MWANGI MACHARIA	4,080.00	-	-	-	4,080.00
32	8349	ISAAC MWANGI GATHUIYA	15,845.00	2,000.00	11,670.00	500.00	30,015.00
34	8360	MICHAEL NDUNG'U KABAKI	7,670.00	-	-	-	7,670.00
35	8362	BRIAN GACHERU	5,630.00	1,000.00	5,835.00	250.00	12,715.00
37	8369	KEN MUCHAI MWAURA	4,735.00	-	-	-	4,735.00
38	8374	FRANCIS MWANGI KIMANI	7,415.00	-	-	-	7,415.00
40	8376	JOSEPH KARUGA MATHERI	1,646.00	1,000.00	5,835.00	250.00	8,731.00
41	8379	NIMROD BARAKA LYMASIA	6,050.00	1,000.00	5,835.00	250.00	13,135.00
42	8382	FREDRICK MUNGE GITAU	280.00	1,000.00	5,835.00	250.00	7,365.00
43	8385	TIMOTHY MUTABAI KANYORA	3,550.00	1,000.00	5,835.00	250.00	10,635.00
44	8388	PETER MUIRURI KIMANI	1,915.00	1,000.00	5,835.00	250.00	9,000.00
45	8390	THEOPHERUS MWAGO	2,085.00	-	-	-	2,085.00
46	8394	JAMES NGUGI	12,365.00	2,000.00	11,670.00	500.00	26,535.00
47	8396	JOSEPH GITAH MBURU	25,330.00	2,000.00	11,670.00	500.00	39,500.00
48	8399	JAMES MAINA WANGARI	7,400.00	1,000.00	5,835.00	250.00	14,485.00
49	8406	SILVESTA NJOROGE WANJIKU	7,430.00	1,000.00	5,835.00	250.00	14,515.00
51	8418	BRIAN MAINA NJOROGE	11,415.00	2,000.00	11,670.00	500.00	25,585.00
52	8419	DENIS KAMAU MURAYA	25,330.00	2,000.00	11,670.00	500.00	39,500.00
53	8610	KEN WAINAINA NGUMO	17,030.00	2,000.00	11,670.00	500.00	31,200.00
54	8425	ODHIAMBO OSCAR OTIENO	485.00	-	-	-	485.00
55	8426	KIBUCHI BENSON KINYUA	5,000.00	-	-	-	5,000.00
56	8427	JOHN KARANJA NJENGA	12,330.00	2,000.00	11,670.00	500.00	26,500.00
57	8089	HUMPHRY CHEGE	5,400.00	-	-	-	5,400.00
		SUB TOTAL	309,759.00	39,000.00	227,565.00	9,750.00	586,074.00

FORM 3T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8233	THOMAS MWAI NDERITU	2,055.00	1,000.00	5,835.00	250.00	9,140.00
2	8237	ROBERT MWANGI WANGUI	415.00	1,000.00	5,835.00	250.00	7,500.00
3	8240	FELIX KURIA NDUNG'U	9,140.00	2,000.00	11,670.00	500.00	23,310.00
4	8242	JOHN WACHIRA WANENE	1,500.00	-	-	-	1,500.00
5	8245	STEPHEN MURIUKI WANGUI	1,915.00	1,000.00	5,835.00	250.00	9,000.00
6	8246	JOSEPHAT NDERITU	25,330.00	2,000.00	11,670.00	500.00	39,500.00
7	8247	PETER NJOROGE NJENGA	6,315.00	1,000.00	5,835.00	250.00	13,400.00
8	8260	DAVID MBUGUA BIBIU	3,515.00	1,000.00	5,835.00	250.00	10,600.00
9	34900	FRANKLIN THUKU GICHANE	20,730.00	2,000.00	11,670.00	500.00	34,900.00
10	16500	KELVIN NJENGA NDUNG'U	9,415.00	1,000.00	5,835.00	250.00	16,500.00
11	5348	JAMES GACHOKA NDEKERE	448.00	-	-	-	448.00
12	18000	IAN MUCHEKE MAINA	5,915.00	1,000.00	5,835.00	250.00	13,000.00
13	9885	STEPHEN MACHARIA MWANGI	885.00	-	-	-	885.00
14	8288	ARTHUR KIMANI KIHARA	10,330.00	2,000.00	11,670.00	500.00	24,500.00

15	8301	DENIS THUO KARUGU	4,415.00	1,000.00	5,835.00	250.00	11,500.00
16	8312	KENNEDY KAHUHU WAMBUI	8,545.00	2,000.00	11,670.00	500.00	22,715.00
17	8319	FREDRICK GITHAE WANJOHI	6,500.00	-	-	-	6,500.00
18	8320	ALVIN MUIGAI BORO	7,400.00	-	-	-	7,400.00
19	8335	ANTONY WACHIRA GATHIAKA	135.00	-	-	-	135.00
20	8340	DAVID JUMA CHARO	3,500.00	-	-	-	3,500.00
21	8342	PETER GIKANGA WANDERI	3,715.00	-	-	-	3,715.00
22	8344	JOSEPH KAMAU GICHUKI	1,565.00	-	-	-	1,565.00
23	8351	STEPHEN MWANIKI KIAMBURU	2,415.00	1,000.00	5,835.00	250.00	9,500.00
24	8357	KENNEDY KIMANI NJIHIA	25,330.00	2,000.00	11,670.00	500.00	39,500.00
25	8358	KELVIN KIIGA NDIRANGU	9,430.00	1,000.00	5,835.00	250.00	16,515.00
26	8361	DAVID KARANJA KAMAU	2,115.00	-	-	-	2,115.00
27	8364	PATRICK GITHINJI NJOROGE	23,830.00	2,000.00	11,670.00	500.00	38,000.00
28	8372	GIDEON GITIHU GITONGA	10,015.00	1,000.00	5,835.00	250.00	17,100.00
29	8373	JOSEPH NDIRITU WANJIRA	15,765.00	1,000.00	5,835.00	250.00	22,850.00
30	8380	ROY KARUA GATHONI	2,600.00	-	-	-	2,600.00
31	8384	EVANSON MWANGI MUTHONI	14,400.00	1,000.00	5,835.00	250.00	21,485.00
32	8387	SIMON NDERU MOCHU	13,515.00	2,000.00	11,670.00	500.00	27,685.00
33	8393	STEPHEN NJOROGE CHEGE	25,330.00	2,000.00	11,670.00	500.00	39,500.00
34	8397	LESHAN JOSEPH SAMANTE	5,300.00	1,000.00	5,835.00	250.00	12,385.00
35	8403	CHARLES MBURU KAMITI	24,965.00	2,000.00	11,670.00	500.00	39,135.00
36	8408	JOHN MWAURA MACHARIA	25,330.00	2,000.00	11,670.00	500.00	39,500.00
37	8412	GILBERT SAFARI KENGA	3,880.00	1,000.00	5,835.00	250.00	10,965.00
38	8417	DEOGRATIAS MALENYA MUTINY	3,985.00	-	-	-	3,985.00
39	8420	SIMON BARAKA NJUGUNA	6,785.00	-	-	-	6,785.00
40	8421	JAMES KIRAGU	3,915.00	1,000.00	5,835.00	250.00	11,000.00
41	8630	PETER NJOGU WANGECHI	1,315.00	1,000.00	5,835.00	250.00	8,400.00
42	8633	CHARLES KIGATHI WANGARI	14,415.00	1,000.00	5,835.00	250.00	21,500.00
43	8636	MAINA HARUN NGUGI	1,500.00	-	-	-	1,500.00
44	8812	KELVIN MUNGAI KAMAU	1,950.00	-	-	-	1,950.00
		SUB TOTAL	371,768.00	40,000.00	233,400.00	10,000.00	655,168.00

FORM 4A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8042	JOSEPH GICHINGA	3,200.00	-	-	-	3,200.00
2	8047	ZECHARIAH MARUGU MWANGI	2,370.00	-	-	-	2,370.00
3	8051	ISAAC GITAU	8,035.00	-	-	-	8,035.00
4	8054	FRANCIS KAMUNYU KAMAU	2,000.00	-	-	-	2,000.00
5	8057	ANDREW KARIUKI	15,415.00	1,000.00	5,835.00	250.00	22,500.00
6	8066	PAUL MWANGI MWANGI	400.00	-	-	-	400.00
7	8067	ELIUS GITAU MAINA	3,887.00	-	-	-	3,887.00
8	8074	BONIFACE CHEGE KAMAU	4,070.00	-	-	-	4,070.00
9	8081	GUARU LUCAH NGUGI	22,500.00	2,000.00	11,670.00	500.00	36,670.00
10	8088	KELVIN KARIUKI NDEGWA	4,915.00	1,000.00	5,835.00	250.00	12,000.00
11	8093	KELVIN MAINA MUGENDI	8,200.00	1,000.00	5,835.00	250.00	15,285.00
12	8099	AMOS NDIRANGU NJUGUNA	11,950.00	1,000.00	5,835.00	250.00	19,035.00
13	8100	KARIUKI PETER NJUNJI	3,435.00	-	-	-	3,435.00
14	8111	DAVID NDERU NJUGUNA	2,500.00	-	-	-	2,500.00
15	8113	MICHAEL NGUGI MWANGI	6,430.00	1,000.00	5,835.00	250.00	13,515.00

16	8123	ELVIS MATHENGE NDIRANGU	1,287.00	-	-	-	1,287.00
17	8127	NEWTON THUO WANJA	6,665.00	1,000.00	5,835.00	250.00	13,750.00
18	8149	NYACHEING'A NYAKAMBA EMM	2,525.00	-	-	-	2,525.00
19	8158	FELIX ODHIAMBO	15,415.00	1,000.00	5,835.00	250.00	22,500.00
20	8161	KELVIN MURIMI GATAMBO	11,880.00	2,000.00	11,670.00	500.00	26,050.00
21	8178	MARK KARIUKI NYARUAI	2,400.00	-	-	-	2,400.00
22	8185	JOSEPH NYORO	2,900.00	-	-	-	2,900.00
23	8188	PETER KAMAU	9,050.00	1,000.00	5,835.00	250.00	16,135.00
24	8191	JOHN MWENYI KAMAU	3,087.00	-	-	-	3,087.00
25	8197	GIDEON KIOKO KIMANI	4,200.00	1,000.00	5,835.00	250.00	11,285.00
26	8199	MICHAEL NJOROG	2,000.00	-	-	-	2,000.00
27	8205	BERNARD NGACHA	3,000.00	-	-	-	3,000.00
28	8208	EDDIE KAHARA	6,625.00	1,000.00	5,835.00	250.00	13,710.00
29	8216	JOHN GITAU	18,065.00	2,000.00	11,670.00	500.00	32,235.00
30	8219	BRIAN NJOROG	16,667.00	2,000.00	11,670.00	500.00	30,837.00
31	8429	MOSES NJUGUNA	5,200.00	-	-	-	5,200.00
32	8434	BRIAN MUNGAI	3,175.00	-	-	-	3,175.00
33	8173	MACHARIA ELVIS KIBIRU	17,815.00	1,000.00	5,835.00	250.00	24,900.00
		SUB TOTAL	231,263.00	19,000.00	110,865.00	4,750.00	365,878.00

FORM 4 B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	7666	JOSEPH MUTURI MWANGI	1,635.00	-	-	-	1,635.00
2	7761	KELVIN MULI	1,636.00	1,000.00	5,835.00	250.00	8,721.00
3	7841	PAUL MUTURI NJUGUNA	1,070.00	-	-	-	1,070.00
4	7845	SIMON KARIUKI NJOROG	1,715.00	-	-	-	1,715.00
5	7847	NICHOLAS NJOROG WAINAINA	1,995.00	-	-	-	1,995.00
6	7849	SAMUEL NJUGUNA KIMANGARA	4,850.00	1,000.00	5,835.00	250.00	11,935.00
7	7855	KAHORA KELVIN GITONGA	14,415.00	1,000.00	5,835.00	250.00	21,500.00
8	7858	JOHN MWENDA GATHARA	965.00	-	-	-	965.00
9	7861	PATRICK MUNGAI NGANGA	7,875.00	-	-	-	7,875.00
10	7867	DENNIS KARANJA NJENGA	1,490.00	-	-	-	1,490.00
11	7915	MWIHAKI ROY NDUNG'U	1,500.00	-	-	-	1,500.00
12	7920	MWANGI WAWERU BENSON	535.00	-	-	-	535.00
13	7937	KAMAU ELVIS NGUGI	4,270.00	-	-	-	4,270.00
14	7947	PATRICK MAINA MBUTHIA	15,105.00	2,000.00	11,670.00	500.00	29,275.00
15	7950	WILLIAM KINYANJUI WAMBUI	1,600.00	-	-	-	1,600.00
16	7952	MUGO GEORGE KIMAKU	4,590.00	1,000.00	5,835.00	250.00	11,675.00
17	7953	THIARI DENIS KINUTHIA	1,300.00	-	-	-	1,300.00
18	7954	KISIO NJOROG PETER	1,490.00	-	-	-	1,490.00
19	7957	ODHIAMBO MOSES OUMA	1,500.00	-	-	-	1,500.00
20	7959	KANYOTU JOHN KARIUKI	1,515.00	-	-	-	1,515.00
21	7965	CHARLES MWANGI M	2,655.00	-	-	-	2,655.00
22	7983	NDUTA MAXWELL GACHIHI	4,812.00	1,000.00	5,835.00	250.00	11,897.00
23	7988	IRUNGU JOSEPH KAMAU	6,005.00	-	-	-	6,005.00
24	7990	NJENGA BENSON KIRONJI	1,920.00	-	-	-	1,920.00
25	7991	MBUGUA JOHN GATHUNDO	9,671.00	2,000.00	11,670.00	500.00	23,841.00
26	8004	WATHERA STEPHEN NJUGUNA	10,494.00	2,000.00	11,670.00	500.00	24,664.00
27	8009	JOSEPH MWAURA MWANGI	2,185.00	-	-	-	2,185.00

28	8025	MAINA BRIAN MWANGI	25,330.00	2,000.00	11,670.00	500.00	39,500.00
29	8027	ARTHUR KARANJA	2,135.00	-	-	-	2,135.00
30	8040	KIMANI SIMON KABUU	1,435.00	-	-	-	1,435.00
31	8210	DANIEL MWANGI MUKAMI	9,850.00	1,000.00	5,835.00	250.00	16,935.00
		SUB TOTAL	147,543.00	14,000.00	81,690.00	3,500.00	246,733.00

FORM 4T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8041	LUCAS NGOTHO MUIRURI	1,430.00	-	-	-	1,430.00
2	8053	KELVIN NJOROGI MACHARIA	7,000.00	-	-	-	7,000.00
3	8059	JOHN NDUNGU MBUGUA	3,000.00	-	-	-	3,000.00
4	8061	BRANDON WAWERU MUGURE	11,300.00	1,000.00	5,835.00	250.00	18,385.00
5	8063	PATRICK KIMANI KINUTHIA	2,600.00	-	-	-	2,600.00
6	8076	LUCAS MWANGI GITIRIKU	800.00	-	-	-	800.00
7	8079	SIMON NDEGWA KARANJA	2,670.00	-	-	-	2,670.00
8	8082	JOHN KARIUKI MWAI	11,400.00	1,000.00	5,835.00	250.00	18,485.00
9	8087	ALEX WACHIRA WANGUI	4,587.00	-	-	-	4,587.00
10	8098	JOSEPH NDONGA KAGUMBA	10,700.00	2,000.00	11,670.00	500.00	24,870.00
11	8107	JEFLINE GAKUNGA KARIRU	4,505.00	-	-	-	4,505.00
12	8117	PETER LEINA SOMBEKI	10,587.00	-	-	-	10,587.00
13	8119	FRANCIS MACHARIA IRUNGU	8,050.00	1,000.00	5,835.00	250.00	15,135.00
14	8122	ANTONY KIPSEREM LONGISHU	9,317.00	2,000.00	11,670.00	500.00	23,487.00
15	8135	MORGAN MUTAHI MUNGAI	1,500.00	-	-	-	1,500.00
16	8138	SAMUEL GITHINJI KIRATHI	22,287.00	2,000.00	11,670.00	500.00	36,457.00
17	8140	STEPHEN NDUNG'U NDERITU	1,620.00	-	-	-	1,620.00
18	8141	LAWRENCE KARUKU MACHARIA	9,847.00	2,000.00	11,670.00	500.00	24,017.00
19	8146	ERIC MOITALEL	1,580.00	-	-	-	1,580.00
20	8148	SAMUEL KIARIE GAITHUMA	6,000.00	-	-	-	6,000.00
21	8153	PAUL GATHARA NGARUIYA	23,200.00	2,000.00	11,670.00	500.00	37,370.00
22	8155	BRIAN KIMANI WAIHERA	3,805.00	-	-	-	3,805.00
23	8160	JOHN NDUNGU WAWERU	25,330.00	2,000.00	11,670.00	500.00	39,500.00
24	8165	PRESTON MAINA MBURU	100.00	-	-	-	100.00
25	8170	HARON NJIMA MUTHONI	1,628.00	-	-	-	1,628.00
26	8171	MARTIN NDUNG'U MUIRURI	1,600.00	-	-	-	1,600.00
27	8175	MACHARIA KIMANI WAHINYA	3,067.00	-	-	-	3,067.00
28	8179	PAUL MWANGI GACHERU	3,000.00	-	-	-	3,000.00
29	8180	SAMUEL NDERITU WAIHENYA	15,052.00	2,000.00	11,670.00	500.00	29,222.00
30	8187	BENIAH NJENGA WANJIRU	10,102.00	1,000.00	5,835.00	250.00	17,187.00
31	8198	JOSEPH NDIRITU MWAURA	5,112.00	1,000.00	5,835.00	250.00	12,197.00
32	8201	BENSON GACHANJA WANJA	25,330.00	2,000.00	11,670.00	500.00	39,500.00
33	8213	SAMUEL MWATHI NDUATI	2,600.00	-	-	-	2,600.00
34	8221	BEN KINYUA KIARIE	25,330.00	2,000.00	11,670.00	500.00	39,500.00
35	8634	ZACHARIAH HENRY	1,500.00	-	-	-	1,500.00
		SUB TOTAL	277,536.00	23,000.00	134,205.00	5,750.00	440,491.00

	BES	RMI	OTHERS	ACTIVITY	TOTAL
FORM 1 A	4,100.00	-	-	-	4,100.00
FORM 1 B	35,995.00	3,000.00	17,505.00	750.00	57,250.00
FORM 1 T	44,315.00	3,000.00	17,505.00	750.00	65,570.00
FORM 2 A	200,134.00	14,000.00	81,690.00	3,500.00	299,324.00
FORM 2 B	195,513.00	23,000.00	134,170.00	5,950.00	358,633.00
FORM 2 T	291,789.00	28,400.00	165,715.00	7,000.00	492,904.00
FORM 3 A	269,104.00	31,000.00	180,885.00	7,750.00	488,739.00
FORM 3 B	309,759.00	39,000.00	227,565.00	9,750.00	586,074.00
FORM 3 T	371,768.00	40,000.00	233,400.00	10,000.00	655,168.00
FORM 4 A	231,263.00	19,000.00	110,865.00	4,750.00	365,878.00
FORM 4 B	147,543.00	1,400.00	81,690.00	3,500.00	234,133.00
FORM 4 T	277,536.00	2,300.00	134,205.00	5,750.00	419,791.00
GRAND TOTAL	2,378,819.00	204,100.00	1,385,195.00	59,450.00	4,027,564.00

MAGUMU HIGH SCHOOL
PRE-PAID FEES AS AT 30TH JUNE 2022
FORM 1 A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8640	JACKSON NGUGI	1,500.00	-	-	-	1,500.00
2	8645	MARK KABUTI	1,500.00				1,500.00
3	8663	JOHN KAMAU	2,500.00				2,500.00
4	8666	BRIAN MACHARIA	9,000.00				9,000.00
5	8668	METHUSALAH WRESHING	1,000.00				1,000.00
6	8670	JOSEPH MWANGI	1,500.00				1,500.00
7	8672	OBED GICHUNGI	1,500.00				1,500.00
8	8673	CHARLES NDUNG'U	8,500.00				8,500.00
9	8688	WILLIAM KANG'ETHE	4,550.00				4,550.00
10	8695	TREVOR MACHARIA	1,500.00				1,500.00
11	8704	HENRY KAMANDE	4,900.00				4,900.00
12	8729	BEDAN MWAI	1,500.00				1,500.00
13	8730	DENNIS WANG'OMBE	1,500.00				1,500.00
14	8743	DAMIAN KAMANDE	1,500.00				1,500.00
15	8746	ALEX GITAU	1,500.00				1,500.00
16	8747	PETER MACHARIA GATHIRU	1,500.00				1,500.00
17	8754	LEE MURAYA	1,500.00				1,500.00
18	8776	MOSES NJOROGI	1,500.00				1,500.00
19	8805	PATRICK CHEGE	1,500.00				1,500.00
		SUB TOTAL	49,950.00	-	-	-	49,950.00

FORM 1 B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8637	PAUL NDIRANGU	6,000.00				6,000.00
2	8642	SAMUEL NJENGA	350.00	-			350.00
3	8646	STEPHEN MAINA	1,500.00				1,500.00
4	8649	VICTOR KARURI	6,400.00				6,400.00
5	8653	STEPHEN MUKURA	1,500.00				1,500.00
6	8659	DAVID MBUGUA	1,500.00				1,500.00
7	8671	LAWRENCE MUGWE	3,900.00				3,900.00
8	8674	SAMUEL WANYOIKE	8,500.00				8,500.00
9	8679	ALEX KING'ORI	9,415.00	1,000.00	5,835.00	250.00	16,500.00
10	8691	NIXON KAMAU	2,915.00	1,000.00	5,835.00	250.00	10,000.00
11	8701	JACKSON NJUGUNA	1,500.00				1,500.00
12	8702	RYAN CHEGE	1,500.00				1,500.00
13	8713	ALEX NDUNG'U	4,000.00				4,000.00
14	8715	DANIEL NDUATI	4,350.00				4,350.00
15	8728	JOHN MACHARIA	2,500.00				2,500.00
16	8740	OUMA DENNIS OTIENO	1,500.00				1,500.00
17	8742	LAWRENCE NJOROGI	2,000.00				2,000.00
18	8753	JORAM MACHARIA	3,515.00	1,000.00	5,835.00	250.00	10,600.00
19	8765	FRANKLIN KAMAU	1,500.00				1,500.00
		SUB TOTAL	64,345.00	3,000.00	17,505.00	750.00	85,600.00

FORM 1 T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8638	ERICK KIMANI	4,000.00				4,000.00
2	8639	JAMES KARANJA	1,500.00				1,500.00
3	8644	MOSES MUNYUA	1,500.00				1,500.00
4	8650	ALVIS NG'ANG'A	1,500.00				1,500.00

5	8651	JOSEPH MACHARIA	4,500.00				4,500.00
6	8675	SAMUEL NJUGUNA	1,500.00				1,500.00
7	8681	GEORGE RUA	2,815.00	1,000.00	5,835.00	250.00	9,900.00
8	8685	MOSES WAINAINA	2,000.00				2,000.00
9	8686	BRIAN KIMANI	1,415.00	1,000.00	5,835.00	250.00	8,500.00
10	8700	DANIEL KAMAU	1,500.00				1,500.00
11	8705	ELVIN NJENGA	3,000.00				3,000.00
12	8731	SAMUEL KIMANI	3,265.00	1,000.00	5,835.00	250.00	10,350.00
13	8736	JOSEPH WAHOME	3,800.00				3,800.00
14	8744	DANIEL KAROKI	1,500.00				1,500.00
15	8755	JOSEPH MUTURI	1,500.00				1,500.00
16	8756	BRADON MAINA	1,850.00				1,850.00
17	8771	PULSE SIFA	1,350.00				1,350.00
18	8758	COLLINS KABUGI GITAU	3,850.00				3,850.00
19	8794	VICTOR KINYURU	2,665.00	1,000.00	5,835.00	250.00	9,750.00
20	8813	JOHN GACHUGI WAMBUI	3,115.00	1,000.00	5,835.00	250.00	10,200.00
		SUB TOTAL	48,125.00	5,000.00	29,175.00	1,250.00	83,550.00

FORM 2A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8437	MAINA PAUL MWANGI	5,400.00				5,400.00
4	8446	MUIGAI DAVID NGARUIYA	4,500.00				4,500.00
5	8449	NJOGU MICHAEL NYUTU	2,900.00				2,900.00
6	8450	GICHURE SIMON KAMAU	500.00				500.00
7	8456	DERRICK KYALO	1,400.00				1,400.00
8	8461	PHILIP MAINA	2,900.00				2,900.00
10	8465	KAHENYA KELVIN WANYOIKE	30,195.00	4,000.00	23,340.00	1,000.00	58,535.00
11	8471	MESHORI FRANCIS MUNGA	1,035.00				1,035.00
12	8473	NJUGUNA SAMUEL KOIGI	8,850.00				8,850.00
13	8477	THUITA PAUL MWANGI	8,900.00				8,900.00
14	8479	MWANGI AMBROSE MAINA	3,200.00				3,200.00
19	8498	NELSON WANDURUA	1,035.00				1,035.00
20	8505	NEWTON MUNENE	24,104.00		11,670.00	500.00	36,274.00
21	8509	MWANGI FRANCIS KIRUKA	6,100.00				6,100.00
25	8515	JOHN MUCHIRI	8,746.00				8,746.00
38	8557	BENARD KARIUKI	11,215.00	1,000.00	5,835.00	250.00	18,300.00
40	8560	WILSON MBUGUA	9,900.00				9,900.00
48	8588	NG'ANG'A BRAMWEL GITU	11,150.00	1,000.00	5,835.00	250.00	18,235.00
57	8608	ISAAC MUIRURI	1,235.00				1,235.00
58	8609	JOSEPH CHEGE MBUGUA	1,235.00				1,235.00
60	8614	ALMOND MLOZI	1,450.00				1,450.00
		SUB TOTAL	145,950.00	6,000.00	46,680.00	2,000.00	200,630.00

FORM 2B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8443	SIMON GICHIMU WANGUI	7,415.00	1,000.00	5,835.00	250.00	14,500.00
2	8452	PETER ROBI THEURI	100.00				100.00
3	8460	ELVIS MURAYA	3,625.00				3,625.00
4	8481	EVANS NDEGWA	3,900.00				3,900.00
5	8492	PAUL NDERU WANJIRU	4,935.00	1,000.00	5,835.00	250.00	12,020.00
6	8499	STEPHEN WANYOIKE MUIRURI	13,015.00	1,000.00	5,835.00	250.00	20,100.00
7	8529	ELVIS NGARUIYA	6,600.00				6,600.00
8	8548	KARIUKI JACKSON WAWERU	3,400.00				3,400.00
	8552	KENNEDY NJOGU WANJIKU	1,300.00				1,300.00
	8562	GIDEON MUINGAI	8,220.00	2,000.00	11,670.00	500.00	22,390.00

11	8635	DENNIS MUCHIRI KINYUA	1,000.00				1,000.00
		SUB TOTAL	53,510.00	5,000.00	29,175.00	1,250.00	88,935.00

FORM 2T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8444	VINCENT MAINA WANGARI	12,315.00	1,000.00	5,835.00	250.00	19,400.00
2	8464	COLLINS KARUIRU NGATIA	800.00				800.00
3	8466	ROBERT WANJOHI MUCHIRI	20,530.00	2,000.00	11,670.00	500.00	34,700.00
4	8476	DANIEL NYAKUNDI	1,035.00				1,035.00
5	8483	SAMUEL MWANGI MWANGI	9,650.00				9,650.00
6	8490	MARCUS SIMON MWAURA	13,715.00	1,000.00	5,835.00	250.00	20,800.00
7	8497	PAUL KAMANDE	8,400.00				8,400.00
8	8506	ELVIS OSIEMO GETUBO	7,850.00	1,000.00	5,835.00	250.00	14,935.00
9	8507	DAVID NJENGA	1,400.00				1,400.00
10	8520	ALEX CHEGE KILUNYU	1,950.00				1,950.00
11	8535	LAWRENCE MUIRU MURIITHI	4,445.00				4,445.00
12	8555	FELIX KEMBOI MUCHERU	29,230.00	2,000.00	11,670.00	500.00	43,400.00
13	8569	LEWIS IRUNGU	3,350.00				3,350.00
14	8593	BRIAN GITHINJI NJOGU	1,600.00				1,600.00
15	8595	PETER NJENGA MUTHONI	1,500.00				1,500.00
		SUB TOTAL	117,770.00	7,000.00	40,845.00	1,750.00	167,365.00

FORM 3A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8263	DENIS WARUI NJOROGE	65.00				65.00
2	8269	CHRIS WANYOIKE KIMANI	761.00				761.00
3	8289	THOMAS KINYANJUI NYAMBURA	1,600.00				1,600.00
4	8291	AMOS NJENGA NGUGI	3,760.00				3,760.00
5	8306	JOSIAH MAINA KAMUNGE	1,365.00				1,365.00
6	8345	GADSON KARANJA MUNGAI	4,400.00				4,400.00
7	8400	JAMES GICHUNGU NGETHE	2,171.00				2,171.00
8	8414	NICHOLUS MAINA WAITHIRA	5,450.00				5,450.00
		SUB TOTAL	19,572.00	-	-	-	19,572.00

FORM 3B

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8259	KELVIN MUCHAI NDUNG'U	50.00				50.00
2	8264	DAVID NJAKU WACHIRA	2,300.00				2,300.00
3	8265	PETER NDUJA GATHOGO	6,900.00				6,900.00
4	8292	BRIAN NDUNG'U NGUGI	2,500.00				2,500.00
5	8300	STEPHEN KAMUNGE KARIUKI	4,500.00				4,500.00
6	8329	BENSON WAINAINA MACHARIA	4,000.00				4,000.00
7	8368	JOSEPH MWAI WAHOME	2,115.00				2,115.00
		SUB TOTAL	22,365.00	-	-	-	22,365.00

FORM 3T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	5565	DANIEL CHEGE WACHIRA	4,035.00				4,035.00
2	8315	KARUGU SAMUEL	3,500.00				3,500.00
3	8356	JOSEPH KAHIHU WANGUI	6,595.00				6,595.00
4	8407	DAVID MBURU NGANGA	4,090.00				4,090.00
		SUB TOTAL	18,220.00	-	-	-	18,220.00

FORM 4A

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8031	SHADRACK WANG'OMBE NDUNG'	3,985.00				3,985.00
	8070	SAMUEL NDUNG'U MWANGI	1,050.00				1,050.00
		SUB TOTAL	5,035.00	-	-	-	5,035.00

4	8092	IAN CHEGE MUHINDI	1,465.00				1,465.00
5	8108	DUNCAN NDUNG'U MUIGAI	2,110.00				2,110.00
6	8136	DENNIS KAMAU	8,885.00				8,885.00
7	8142	JEREMIAH KING'ATA MACHARIA	7,063.00				7,063.00
8	8167	DUKE ISABOKE NYAMWAMU	3,913.00				3,913.00
9	8196	KENNEDY MBUGUA	3,023.00	1,000.00	5,835.00	250.00	10,108.00
10	8207	MARTIN KINYANJUI	1,226.00				1,226.00
11	8435	BRIAN GITONGA	8,115.00	1,000.00	5,835.00	250.00	15,200.00
		SUB TOTAL	42,120.00	2,000.00	11,670.00	500.00	56,290.00

FORM 4 B CLASS LIST-2021

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8045	ABIUD CLAY MOGUCHE	4,015.00	1,000.00	5,835.00	250.00	11,100.00
2	8049	JAMES MWAURA KAMAU	10,325.00	1,000.00	5,835.00	250.00	17,410.00
3	8068	CHRIS MWANGI WAHOME	3,533.00				3,533.00
4	8075	TIMOTHY KIBUE KING'ORI	13,900.00	2,000.00	11,670.00	500.00	28,070.00
5	8080	DERRICK MUCHOKA	1,563.00				1,563.00
6	8086	ALVIS KARANJA MAINA	273.00				273.00
7	8152	JARED BRIAN OMARE	29,388.00	2,000.00	11,670.00	500.00	43,558.00
8	8156	PATRICK NJUGUNA MAINA	2,735.00				2,735.00
9	8164	SAMUEL MACHARIA GITHINJI	17,996.00	2,000.00	11,670.00	500.00	32,166.00
10	8220	GAVIN KIBERA KANIARU	5,100.00				5,100.00
		SUB TOTAL	88,828.00	8,000.00	46,680.00	2,000.00	145,508.00

FORM 4T

SNO.	ADM NO	NAME	BES	RMI	OTHERS	ACTIVITY	TOTAL
1	8062	IAN MATHENGE WAHOME	4,450.00				4,450.00
2	8072	CHRISTOPHER KAIRU MAINA	500.00				500.00
3	8097	EDWARD NG'ANG'A MUNGAI	3,900.00				3,900.00
4	8102	PAUL MUNGAI	853.00				853.00
5	8209	IAN KINYUA WAMAE	3,615.00				3,615.00
		SUB TOTAL	13,318.00	-	-	-	13,318.00

**MAGUMU HIGH SCHOOL
PRE-PAID FEES SUMMARY AS AT 30TH JUNE 2022**

	BES	RMI	OTHERS	ACTIVITY	TOTAL
FORM 1 A	49,950.00	-	-	-	49,950.00
FORM 1 B	64,345.00	3,000.00	17,505.00	750.00	85,600.00
FORM 1 T	48,125.00	5,000.00	29,175.00	1,250.00	83,550.00
FORM 2 A	145,950.00	6,000.00	46,680.00	2,000.00	200,630.00
FORM 2 B	53,510.00	5,000.00	29,175.00	1,250.00	88,935.00
FORM 2 T	117,770.00	7,000.00	40,845.00	1,750.00	167,365.00
FORM 3 A	19,572.00	-	-	-	19,572.00
FORM 3 B	22,365.00	-	-	-	22,365.00
FORM 3 T	18,220.00	-	-	-	18,220.00
FORM 4 A	42,120.00	2,000.00	11,670.00	500.00	56,290.00
FORM 4 B	88,828.00	8,000.00	46,680.00	2,000.00	145,508.00
FORM 4 T	13,318.00	-	-	-	13,318.00
GRAND TOTAL	684,073.00	36,000.00	221,730.00	9,500.00	951,303.00