

REPUBLIC OF KENYA




Enhancing Accountability



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REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	11 JUN 2025
	DAY: Wednesday
TABLED BY:	Hon. Owen Baya, MP Deputy leader of the Majority
CLERK-AT-THE-TABLE:	Wor. Male

THE AUDITOR-GENERAL

ON

MATILIKU BOYS' HIGH SCHOOL

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

MAKUENI COUNTY

Revised 30th June 2024.



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

23 APR 2025

RECEIVED



MATILIKU BOYS' HIGH SCHOOL
P.O. BOX 2 - 90140 MATILIKU.

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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2. Acronyms and Definition of Key Terms

A. Acronyms

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

3. 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 Makueni County, Nzau Sub-County.

The school was registered in 09/2019 under registration number 17S30000011 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 1,221 students as at 30th June 2024. It has six streams and 53 teachers of which 24 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.	Dr. Boniface Mbithi	Chairman	15 th July, 2022
2.	Mr. Ndivo J .M	Secretary – Principal	15 th July, 2022
3.	Mr. Josiah Muendo	Member	15 th July, 2022
4.	Mr. Philip Ndambuki	Member	15 th July, 2022
5.	Mr. David Kilundo	Member	15 th July, 2022
6.	Mrs. Josephine Muoki	Member	15 th July, 2022
7.	Mrs. Susan Muteti	Member	15 th July, 2022
8.	Mr. Peter Samperia	Member	15 th July, 2022
9.	Mr. Munguti George	Member Rep Teachers	15 th July, 2022
10.	Rev. Erick kioko	Members – Sponsor	15 th July, 2022
11.	Mr. Tom Nguli	Member – Community	15 th July, 2022
12.	Mr. Daniel Musyoki	MemberSpecial Needs	15 th July, 2022
13.	Joshua Kavoi	Member Rep Students	1 st January, 2024

The functions of the School Board of Management are to:

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

(c) Committees of the Board

REF:	NAME OF COMMITTEE	NAMES OF MEMBERS	DESIGNATION	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1	Executive Committee	Dr. Boniface Mbithi	Chairperson	0
		Rev. Eric Kioko	Member	0
		Mrs. Susan Muteti	Member	0
		Mr. Musyoka Francis	Member	0
2	Audit Committee	Mr. Tom Nguli	Chairperson	0
		Mr. David Kilundo	Member	0
		Mr. Peter Samperia	Member	0
3	Finance, procurement and general purposes Committee	Dr. Boniface Mbithi	Chairperson	0
		Mrs. Susan Muteti	Member	0
		Pr. Allan Ndutu	Member	0
		Mrs. Josephine Muoki	Member	0
4	Academic Committee	Mr. Josiah Muendo	Chairperson	0
		Mr. George Munguti	Member	0
		Mrs. Josephine Muoki	Member	0
		Mr. Francis Musyoka	Member	0
5	Development Committee (SIC)	Mr. Sila George	Chairperson	3 out of 3
		Rev. Eric Kioko	Member	3 out of 3
		Mr. Daniel Musyoki	Member	3 out of 3
6	Discipline and welfare Committee	Mr. Josiah Muendo	Chairperson	4 out of 4
		Rev. Eric Kioko	Member	4 out of 4
		Mrs. Susan Muteti	Member	4 out of 4
		Pr. Allan Ndutu	Member	4 out of 4
7	Adhoc Committee	Mr. Wanyumu M.	Chairperson	0

Matiliku Boys' High School
P.O. Box 2 - 90140 Matiliku.

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

	Mr. Mutisya K. M	Member	0
	Anna Muli	Member	0
	Joseph Muoki	Member	0
	Joseph Kilonzo	Member	0
	Justine Kioko	Member	0

(d) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

REF:	DESIGNATION	NAME	IDENTIFICATION
1	Principal	Mr. Ndivo J. M	TSC NO. 337205
2	Deputy Principal	Mr. Wanyumu M.	TSC NO. 398335
3	Deputy Principal	Mr. Kisaulu J.	TSC NO. 375870
4	School Bursar	Mr. Mutisya K. M	I.D NO. 27374516

(e) Schools contacts

Post Office Box : 2-90140 Matiliku
Telephone : 0722911481
E-mail : matilikuboycenter@gmail.com

(f) School Bankers

The school operates 5 bank accounts as shown below:

- Name of Account : Tuition Account
Bank & Branch : Kenya Commercial Bank – Emali.
Account Number: 1105286622
Postal Address: 28987-00200 City Square, Nairobi.
- Name of Account : Operation Account
Bank & Branch: Kenya Commercial Bank – Machakos.
Account Number: 1106308239
Postal Address: 28987-00200 City Square, Nairobi.
- Name of Account : Infrastructure Account
Bank & Branch : Kenya Commercial Bank – Emali.
Account Number: 1266099719
Postal Address: 28987-00200 City Square, Nairobi.
- Name of Account : School Funds Account
Bank & Branch: Kenya Commercial Bank – Wote.
Account Number: 1105282015
Postal Address: 28987-00200 City Square, Nairobi.
- Name of Account : School Funds Account
Bank & Branch: Equity Bank – Emali.
Account Number: 1810282739920
Postal Address: 75104-00200 City Square, Nairobi.
- MPESA Pay Bill No. 522123 attached to School Funds Account in KCB Bank account no. 1105282015

Matiliku Boys' High School

P.O. Box 2 - 90140 Matiliku.

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

And

MPESA Pay Bill No. 247247 Account No. 739973 attached to School Funds Account in Equity Bank account no. 1810282739920

(g) Independent Auditors

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

4. Summary Report Of Performance Of The School

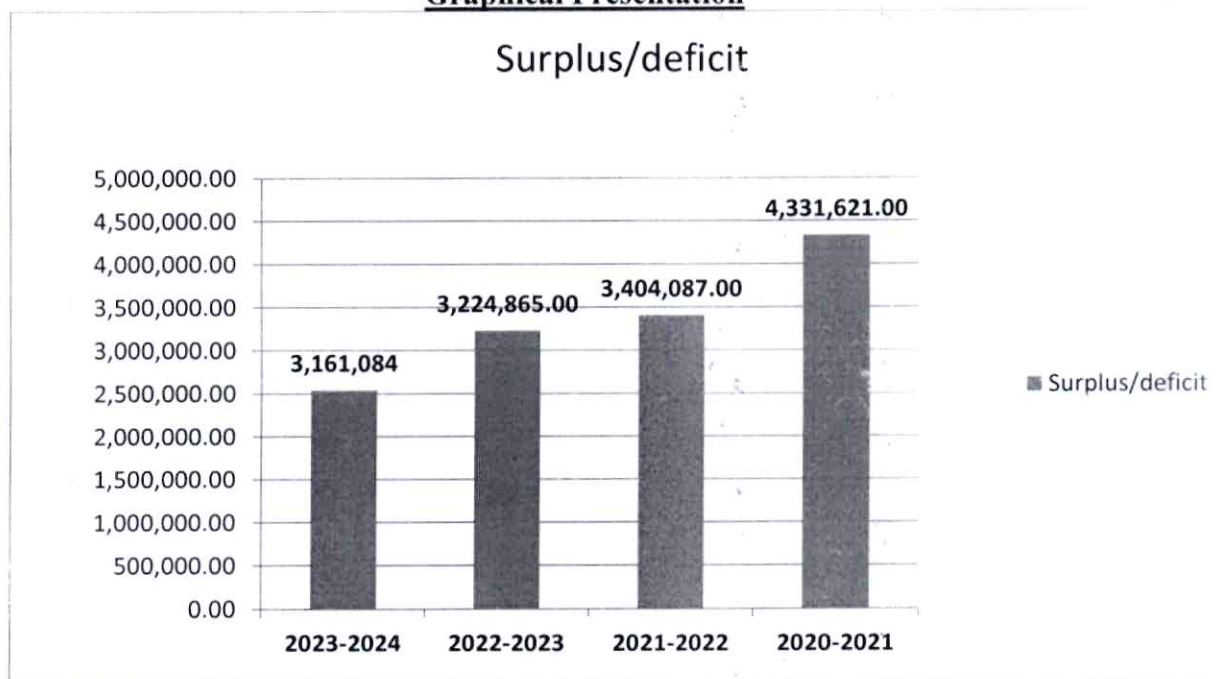
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial Performance:

1. Surplus/ Deficit For The Year And A Comparison Of The Same For The Last Three Years

ACCOUNT / YEARS	2023/24	2022/23	2021/22	2020/21
Total receipts	60,898,242	65,744,246	63,319,624	21,038,509
Total payments	(58,360,763)	(62,519,380)	(59,915,537)	(16,706,888)
TOTAL SURPLUS/DEFICIT	2,537,479	3,224,865	3,404,087	4,331,621

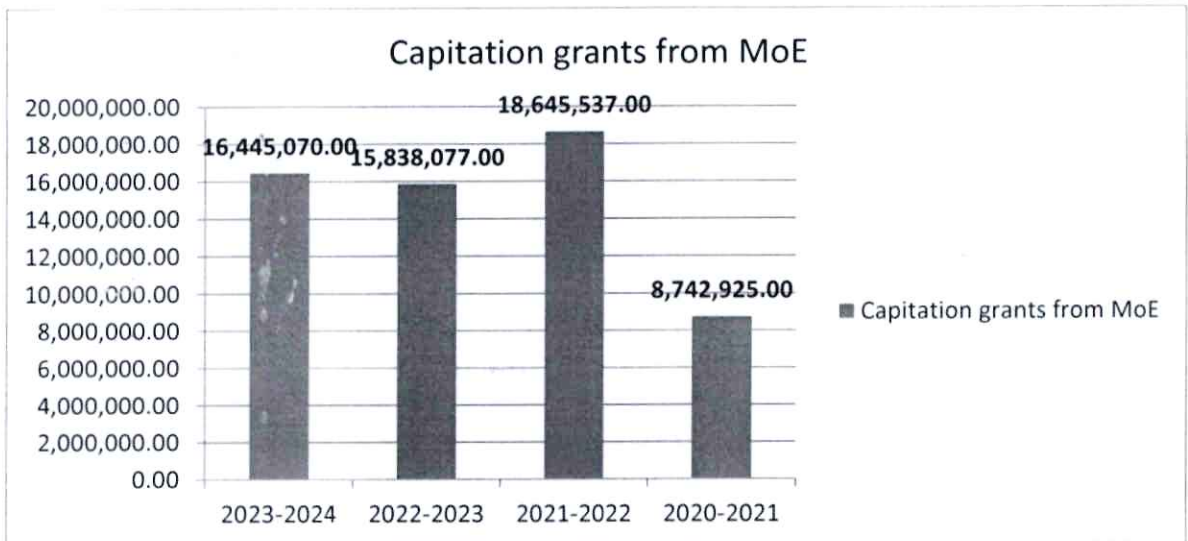
Graphical Presentation



2. Capitation Grants From The Ministry Of Education For The Last Three Years

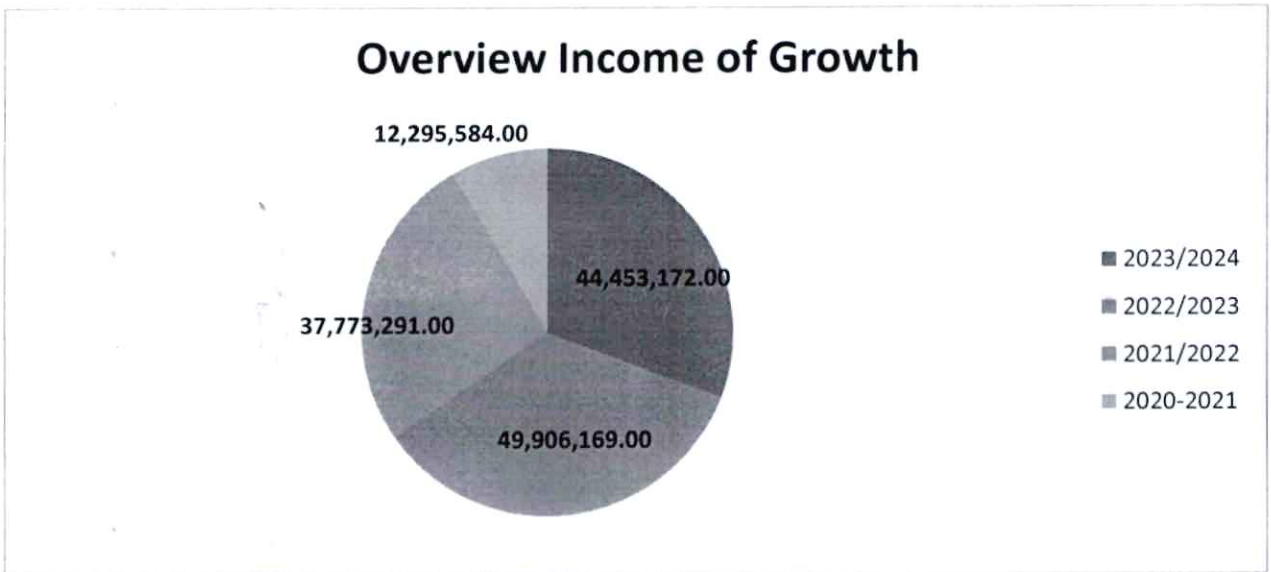
Account / Years	2023/24	2022/23	2021/22	2020/21
Tuition	2,810,933	2,948,453	3,516,483	1,209,857
Operation	9,189,837	11,343,624	12,729,054	7,533,068
Infrastructure	4,444,300	1,546,000	2,400,000	-
Total Capitation	16,445,070	15,838,077	18,645,537	8,742,925

Graphical Presentation



3. A Three-Year Overview Of Growth Of Other Income(S) Earned By The School.

ACCOUNT / YEARS	2023/24	2022/23	2021/22	2020/21
School Fund Income- Parents' Contributions	42,709,162	50,289,109	37,004,501	11,929,099
Miscellaneous Incomes	1,744,010	(382,940)	768,790	366,485
Total Of Other Income(S)	44,453,172	49,906,169	37,773,291	12,295,584

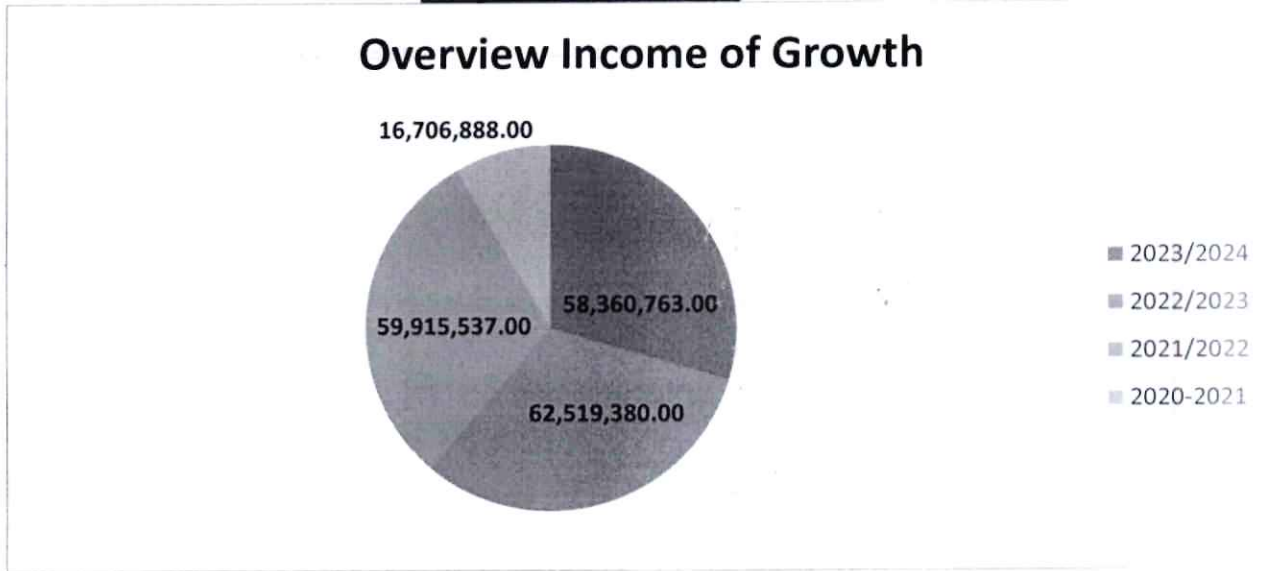


4. A Three-Year Overview Of Growth In Expenditure Of The School

ACCOUNT / YEARS	2023/24	2022/23	2021/22	2020/21
Tuition	2,503,087	2,954,000	3,393,688	554,110
Operation	9,444,165	10,362,797	11,973,739	5,677,262
Infrastructure	907,590	2,030,760	2,410,000	-
School Funds	45,505,921	47,171,823	42,138,110	10,475,516
TOTAL EXPENDITURE	58,360,763	62,519,380	59,915,537	16,706,888

Graphical Presentation

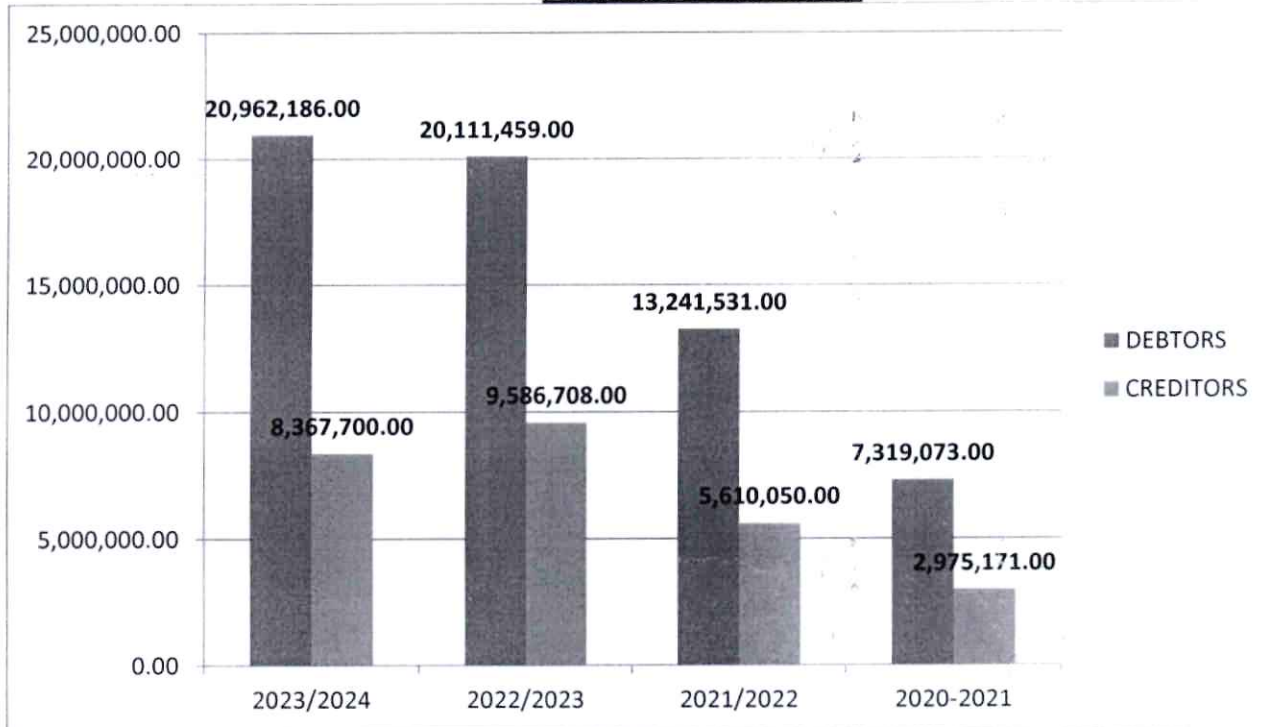
Overview Income of Growth



5. Movement Of Debtors And Creditors Of The School Over The Last Three Years

Account / Years	2023/24	2022/23	2021/22	2020/21
Debtors	20,962,186	20,111,459	13,241,531	7,319,073
Creditors	8,367,700	9,586,708	5,610,050	2,975,171
Ratio Of Debtors To Creditors	1 : 3	1 : 2	1 : 2	1 : 2

Graphical Presentation



b) Teacher Student Ratio:

	TSC	BOM	Retired/ Transferred	Newly Employed	Totals
No Of Teachers	29	24	2	7	53
No Of Students			-	-	1,221
Ratio Of Teacher To Student			-	-	1 : 24

Number Of Teachers Per Subject

Subject	Teachers	No Of Students	Ratio
Compusury			
English	8	1,221	1:153
Kiswahili	11	1,221	1:111
Mathematics	19	1,221	1:64
Elective			
Chemistry	10	585	1:59
Biology	10	412	1:41
Physics	9	239	1:27
Cre	6	311	1:52
History And Government	9	475	1:53
Geography	3	122	1:41
Agriculture	6	149	1:25
Business Studies	3	263	1:88
Computer	2	90	1:45

c) The Mean Score In The 2021 To 2023 Kcse:

Performance	2023	2022	2021
The School Taget Mean	7.5	6.5	6.5
Kcse Mean Score	5.741	5.318	5.475
Kcse Mean Grade	C	C-	C-
Transition To Universities	96	40	79
Transition To Other Colleges	186	174	159

Comments.

We Did Not Meet The Set Score But There Was An Improvement.

d) Number Of Candidates In The 2021 To 2023 Kcse:


Performance	2023	2022	2021
Kcse Candidates	282	214	238

e) The Capacity Of The School: Enrolment 1,221 Boys

S/No.	Facility	Quantity	No. Of Students
	Dormitories Boys:	12	1,221
	Dining Hall	1	1,221
	Kitchen	1	1,221
	Laboratory	2	1,221
	Computer Lab	1	1,221
	Toilets: Boys -	31	1,221
	Classrooms	20	1,221
	Administration Block	1	
	Staff Room	1	
	School Land	72 Ha	
Games Facilities			
	Volleyball	2	1,221
	Football Pitch	1	1,221
	Hockey	1	1,221
	Handball	2	1,221
	Basketball	2	1,221

f) Development Projects Carried Out By The School:

Projects	Source Of Funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected Completion Time
Construction Of Staff Toilets	Parents	100% Complete	700,000	700,000	Completed in 2023/24

Sign  Date: 22/04/2025

Mr. Ndivo J. M

School Principal

PRINCIPAL
MATILIKU HIGH SCHOOL
P. O. Box 2, MATILIKU.


5. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY


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

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

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

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

Sign:  **Date:** 22/04/2025
Name: Dr. Boniface Mbithi
Designation: Chairman, School Board of Management

Sign:  **Date:** 22/04/2025
Name: Mr. Ndivo J. M.
Designation: School Principal & Secretary to Board of Management

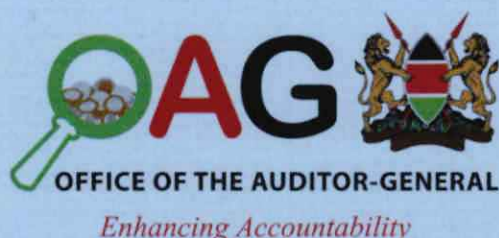
MATILIKU HIGH SCHOOL
P. O. Box 2, MATILIKU

Sign:  **Date:** 22/04/2025
Name: Mr. Mutisya K. M.
Designation: Bursar/ Finance Officer

MATILIKU HIGH SCHOOL
P. O. Box 2, MATILIKU

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MATILIKU BOYS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – MAKUENI 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 Matiliku Boys' High School set out on pages 1 to 20 which comprise the statement of assets and liabilities at 30 June, 2024

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

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

Basis for Qualified Opinion

Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.20,962,186 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance are long outstanding receivables amounting to Kshs.480,779 (or 2.3%) which has been outstanding for more than three (3) years. However, 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 full recoverability of the outstanding receivables balance of Kshs.20,962,186 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Matiliku Boys' 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts for the year ended 30 June, 2024, reflects final receipts budget and actual on comparable basis of Kshs.93,071,751 and Kshs.60,898,242 respectively resulting to an under-funding of Kshs.32,173,509 or 35% of the budget. Similarly, the School spent Kshs.58,360,763 against actual receipts of Kshs.60,898,242 resulting to an under-utilization of Kshs.2,537,479 or 4% of the receipts.

The under-funding and under-utilization performance affected the planned activities and may have impacted negatively on services delivery to the public.

My opinion is not modified in respect of this matter

Key Audit Matters

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

Other Matter

Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

Management is responsible for other information set out on page iii to xii which comprise of key School information and Management, the summary report of performance of the school and Statement of school Management responsibility. The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the school's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Prepare School Improvement Plan

During the period 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.

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

The statement of receipts and payments reflects operations payments amount of Kshs.9,444,165 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.300,000, transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.300,000 could not be confirmed.

3. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and capitation grants for infrastructure amount of Kshs.2,810,933, Kshs.9,189,837 and Kshs.4,444,300 respectively as disclosed in Note 1, Note 2 and Note 3 to the financial statements respectively. During the year under review, National Education Management Information System(NEMIS) reported a total number of one thousand, one hundred and nine (1109), one thousand, one hundred and seven (1107), and one thousand two hundred and twenty one (1221) students for the months of September 2023, January 2024 and April 2024 respectively. However, the enrolment records provided by the School indicated a total number of one thousand and fifty seven (1057), one thousand and two hundred and nine (1209) and one thousand two hundred and fourteen (1214) students for the same period, resulting to an unexplained variances in student data. As a result of the variances, the School was under-funded by an amount of Kshs.631,242.

In the circumstances, underfunding of the school may have affected service delivery to the students.

4. Under-Supply of Books

During the year under review, the Ministry of Education, through the Kenya Institute of Curriculum Development (KICD), distributed one thousand, eight hundred and thirty six (1,836) textbooks to the School. However, the School's student population was one thousand, eight hundred and ninety six (1,896), resulting in an overall under-supply of sixty (60) textbooks. Additionally, it was noted that some books issued in the 2017/2018 financial year remained unused by the students since they were obsolete.

In the circumstances, the value for money and fairness in distribution of text books by KICD cannot be ascertained.

5. Failure to Transfer Infrastructure Funds from Operations Bank Account

The School received capitation grants for infrastructure of Kshs.4,444,300 during the year ended 30 June, 2024 as disclosed in Note 3 to the financial statements. The grants received ought to have been transferred to infrastructure bank account for maintenance and improvement of the School's facilities within fifteen (15) days. However, only Kshs.900,000 was transferred to infrastructure account, leaving a balance of Kshs.3,544,300 as at 30 June, 2024. This was contrary to the Ministry of Education Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 which directed that infrastructure grants as well as maintenance and improvement funds should be transferred to the school infrastructure account within fifteen (15) days upon receipt of the funds in the operations account.

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

6. Lack of a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.60,898,242 and Kshs.58,360,763 in respect of total receipts and payments respectively. However, during the year under review, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which requires a procuring entity to prepare a procurement plan for each financial year as part of the annual budget preparation process.

In the circumstances, Management was in breach of the law

7. Co-Mingling of Own Generated Revenue with School Fund Income

Note 5 to the financial statements reflects an amount of Kshs.1,744,010 in respect to miscellaneous incomes. However, it was noted that the own generated income under miscellaneous income was deposited in the School's fund account contravening the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day Secondary Education (FDSE) which requires schools with income generating activities to open separate bank accounts for the same.

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

8. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.8,367,700. However, included in the balance are trade payables balance of Kshs.2,387,352 which have been outstanding for more than one year. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which requires the Accounting Officer not to 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, Management was in breach of the law.

9. Failure to Conduct Stock-Taking Exercise

During the year under review, the School Management failed to conduct both quarterly and annual inventory stock takes contrary to Section 162(2) of the Public Procurement and Asset Disposal Act, 2015, which requires the head of procurement function to conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the accounting officer.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Fully Automate the Financial Reporting System

Review of the School accounting system revealed that other than the invoicing and receipting of school fund income, all other key financial and accounting processes

including posting of incomes and expenses, preparation of ledgers, bank reconciliations, and financial reporting were carried out manually. The continued reliance on manual systems compromises the efficiency, accuracy and integrity of financial records.

In the circumstances, the effectiveness of the internal controls surrounding the manual financial recording and reporting system 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 those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial

statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2025

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

DESCRIPTION OF VOTE HEAD	NOTE	2023/24	2022/23
		KSHS	KSHS
RECEIPTS			
Capitation grants for tuition	1	2,810,933	2,948,453
Capitation grants for operations	2	9,189,837	11,343,624
Capitation grants for infrastructure	3	4,444,300	1,546,000
School Fund Income - Parents' Contributions	4	42,709,162	50,289,109
Miscellaneous Incomes	5	1,744,010	(382,940)
TOTAL RECEIPTS		60,898,242	65,744,246
PAYMENTS			
Payments for Tuition	6	2,503,087	2,954,000
Payments for operations	7	9,444,165	10,362,797
Payments grants for infrastructure	8	907,590	2,030,760
Boarding and school fund payments	9	45,505,921	47,171,823
TOTAL PAYMENTS		58,360,763	62,519,380
SURPLUS/DEFICIT		2,537,479	3,224,866

The school financial statements were approved on 22/04/2025 and signed by:

Sign.....

Name: **Dr. Boniface Mbithi**
 Chair BOM

Date: 22/04/2025

Sign.....

Name: **Mr. Ndivo J. M.**
 School Principal/ Secretary to
 BOM

Date: 22/04/2025

Sign.....

Name: **Mr. Mutisya K. M.**
 Bursar/ Finance Officer

Date: 22/04/2025

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2024

DESCRIPTION	NOTE	2023/24	2022/23
		KSHS	KSHS
FINANCIAL ASSETS			
CASH AND CASH EQUIVALENTS			
Bank Balances	10	3,422,857	885,158
Cash Balances	11	55,166	55,386
Short Term Investments		0	0
Total Cash and cash equivalent		3,478,023	940,544
Account's receivables	13	20,962,186	20,111,459
TOTAL FINANCIAL ASSETS		24,440,209	21,052,003
FINANCIAL LIABILITIES			
Accounts Payables	14	8,367,700	9,586,708
Total Liabilities		8,367,700	9,586,708
NET FINANCIAL ASSETS		16,072,509	11,465,295
REPRESENTED BY			
Accumulated Fund b/fwd.	15	11,465,295	8,240,429
Surplus/Deficit for the year		2,537,479	3,224,866
Net Financial Position		14,002,774	11,465,295

The school financial statements were approved on 22/04/2025 and signed by

Sign.....

Name: **Dr. Boniface Mbithi**


Chair BOM

Date: 22/04/2025

Sign.....

Name: **Mr. Ndivo J. M.**
 School Principal/ Secretary to
 BOM

Date: 22/04/2025

Sign.....

Name: **Mr. Mutisya K. M.**

Bursar/ Finance Officer

Date: 22/04/2025

PRINCIPAL
 MATILIKU HIGH SCHOOL
 P. O. Box 2, MATILIKU.

9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

DESCRIPTION	NOTE	2023/24	2022/23
		KSHS	KSHS
CASH FROM OPERATING ACTIVITIES			
RECEIPTS			
Capitation grants for tuition	1	2,810,933	2,948,453
Capitation grants for operations	2	9,189,837	11,343,624
Capitation grants for infrastructure	3	4,444,300	1,546,000
School fund income- Parents contributions/ fees	4	42,709,162	43,419,181
Miscellaneous Incomes	5	1,744,010	(382,940)
Total receipts		60,898,242	58,874,318
Payments			
Payments for Tuition	6	2,503,087	2,327,320
Payments for operations	7	9,444,165	9,167,017
Payments grants for infrastructure	8	907,590	1,545,760
Boarding and school fund payments	9	45,505,921	45,502,625
Total payments		58,360,763	58,542,722
Net cash flow from operating activities		2,537,479	331,596
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Net cash flows from Investing Activities		-	-
CASH FLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		2,537,479	331,596
Cash and cash equivalent at BEGINNING of the year		940,544	608,948
Cash and cash equivalent at END of the year		3,478,023	940,544

Sign.....

Name: **Dr. Boniface Mbithi**
 Chair BOM

Date: 22/04/2025

Sign.....

Name: **Mr. Ndivo J. M.**
 School Principal/ Secretary to
 BOM

Date: 22/04/2025

Sign.....

Name: **Mr. Mutisya K. M.**
 Bursar/ Finance Officer

Date: 22/04/2025

PRINCIPAL
 MATILIKU HIGH SCHOOL
 P. O. Box 2, MATILIKU.

Matiliku Boys' High School

P.O. Box 2 - 90140 Matiliku.

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

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
<i>(1) Capitation Grant on Tuition</i>					
Reference Materials	0		0	0	
Exercise Books	0		0	0	
Laboratory Equipment	0		0	0	
Internal Exams	0		0	0	
Teaching / Learning Materials	4,632,000		4,632,000	2,810,933	61%
Exams And Assessment	0		0	0	
Sub - Total	4,632,000		4,632,000	2,810,933	61%
<i>(2) Capitation Grant on Operations</i>	0		0	0	
Personnel Emoluments	0		0	0	
Repairs And Maintenance	0		0	0	
Other Vote Heads	10,048,800.00		10,048,800	7,359,224	73%
Electricity And Water	0		0	0	
Medical	0		0	921,825	
Administration Costs	0		0	0	
Activity	2,942,400		2,942,400	908,788	31%
Gratuity	0		0	0	
Sub - Total	12,991,200		12,991,200	9,189,837	71%
<i>3) FDSE for infrastructure</i>					

Matiliku Boys' High School
P.O. Box 2 - 90140 Matiliku.

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of
	a	b	c=a+b	Comparable Basis	Utilization
	Kshs	Kshs	Kshs	Kshs	e=d/c %
Maintenance & Improvement MoE	6,000,000		6,000,000	4,444,300	74%
M&I parents' contribution	0		0	0	
Economic Stimulus Programs	0		0	0	
Transition Infrastructure Grants	0		0	0	
Administration Block	0		0	0	
Sub - Total	6,000,000		6,000,000	4,444,300	74%
(4) Fees Charged on Parents	0		0	0	
Personnel Emoluments	0		0	0	
Repairs And Maintenance	1,800,000		1,800,000	2,307,867	128%
Other Vote Heads	15,030,000		15,030,000	8,345,793	56%
Debtors	15,816,951		15,816,951	9,125,683	58%
Pre -paid fees	0		0	571,413	
Bank commission	0		0	5,560	
Activity	360,000		360,000	96,991	27%
School magazine	0		0	376,820	
Bursary	0		0	0	
Fee On Boarding Equipment and Stores	33,192,000		33,192,000	21,796,714	66%
Medical	1,199,400		1,199,400	82,321	7%
Sub - Total	67,398,351		67,398,351	42,709,162	63%
5) Miscellaneous Income					
Loans / Borrowing	0		0	0	
Rent income	150,200		150,200	119,500	80%

Matiliku Boys' High School
P.O. Box 2 - 90140 Matiliku.

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Farming Activities	700,000		700,000	40,990	6%
Insurance Compensation	0		0	0	
Income From Posho Mill	0		0	0	
Income From Bus Hire	600,000		600,000	65,500	11%
Recoveries/ Losses	150,000		150,000	0	0%
School Canteen	450,000		450,000	255,485	57%
Fee For Hire of Ground and Equipment	0		0	0	
Jerricans	0		0	3,290	
Uniform	0		0	1,253,095	
Students id	0		0	6,150	
Interest Income	0		0	0	
Income From Any Other Investment	0		0	0	
Sub - Total	2,050,200		2,050,200	1,744,010	85%
Total Income	93,071,751		93,071,751	60,898,242	65%
(6) Expenditure For Tuition					
Textbooks	0		0	0	
Reference Materials	0		0	0	
Exercise Books	0		0	0	
Laboratory Equipment	0		0	0	
Internal Exams	0		0	0	
Teaching / Learning Materials	4,632,000		4,632,000	2,500,293	37.52%
Chalks	0		0	0	
Exams And Assessment	0		0	0	
Teachers Guides	0		0	0	

Matiliku Boys' High School
P.O. Box 2 - 90140 Matiliku.
Annual Report and Financial Statements For the year ended 30th June 2024

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On	% Of
	a Kshs	b Kshs	c=a+b Kshs	Comparable Basis d Kshs	e=d/c % Utilization Kshs
Administration Costs	0		0	0	
Bank Charges				2,794	
Sub - Total	4,632,000		4,632,000	2,503,087	54%
<i>(7) Expenditure For Operations</i>	0		0	0	
Personnel Emoluments	0		0	0	
Repairs, Maintenance & Improvements	6,000,000		6,000,000	400,000	7%
Other Vote Heads	10,048,800		10,048,800	8,767,075	87%
Electricity, Water and Conservancy	0		0	0	
Medical	0		0	0	
Administration Costs	0		0	0	
Activity Expenses	2,942,400		2,942,400		
Gratuity	0		0	0	
NSSF	0		0	200,000	
Bank charges	0		0	7,090	
Sundry creditors	0		0	70,000	
SMASSE	0		0	0	
Sub - Total	18,991,200		18,991,200	9,444,165	50%
<i>(8) Expenditure For infrastructure</i>					
Construction /Repairs	0		0	900,000	
Construction of LAB	0		0	0	
Construction of DORMS	0		0	0	
Purchase of furniture	0		0	0	
Purchase of equipment	0		0	0	
Purchase of machinery	0		0	0	
Bank charges	0		0	7,590	
Sub - Total	0		0	907,590	
<i>(9) Expenditure For school fund/lunch/boarding</i>					
Personnel Emoluments	0		0	0	

Matiliku Boys' High School
P.O. Box 2 - 90140 Matiliku.

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Repairs, Maintenance and Improvements	2,770,000		2,770,000	204,270	7%
Other Vote Heads	19,080,474		19,080,474	16,058,797	84%
Electricity, Water and Conservancy	0		0	0	
Medical Expenses	1,199,400		1,199,400	121,200	10%
Administration Costs	0		0	0	
Activity	450,000		450,000	788,860	175%
Gratuity	0		0	0	
Lunch Programme	0		0	0	
Boarding Equipment and Stores	34,851,385		34,851,385	25,708,977	74%
Expenditure For Income Generating Activity	1,640,000		1,640,000	292,180	18%
Uniforms	0		0	1,204,200	
Advances	0		0	16,000	
Bank Charges	0		0	8,667	
NHIF	0		0	34,900	
Loan Principal Repayment	0		0	0	
Acquisition Of Assets	0		0	0	
Sundry Creditors	9,457,092		9,457,092	1,067,870	11%
Sub - Total	69,448,551		69,448,551	45,505,921	66%
Totals	93,071,751		93,071,751	58,360,763	63%

Comments:

Due to hard economic period fees collection were poor coupled with poor and delayed capitation by the ministry of education. This forced the management to cut down its expenditures in most of the vote heads hence leading the management not to meet the expectations of the budget.

11. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

12. NOTES TO THE FINANCIAL STATEMENTS

1 Government Grants for Tuition

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	0	0
Exercise Books	0	0
Laboratory Equipment	0	0
Internal Exams	0	0
Teaching / Learning Materials	2,810,933	2,948,453
Others (<i>specify</i>)*	0	0
Total	2,810,933	2,948,453

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	0	0
Repairs And Maintenance	0	2,117,000
Local Transport / Travelling	0	0
Electricity And Water	0	0
Medical	921,825	0
Administration Costs	0	0
Activity	908,788	167,375
Other Vote Heads	7,359,224	9,059,249
Total	9,189,837	11,343,624

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	4,444,300	1,546,000
Transition infrastructure grants	0	0
Dormitory Construction	0	0
Economic stimulus grants	0	0
Other (<i>specify</i>)(NGCDF and County govt.	0	0
Total	4,444,300	1,546,000

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	0	0
Repairs and maintenance	2,307,867	2,167,726
Local transport / travelling	0	0
Electricity and water	0	0
Uniform	0	(1,759,570)
Pre-Paid fees	571,413	0
Activity	96,991	117,970
Fee on Boarding Equipment and stores	21,796,714	41,977,689
Debtors	9,125,683	0
Other Vote Heads	8,345,793	7,785,294
Bank Commission	5,560	0
Magazine	376,820	0
Medical	82,321	0
Total	42,709,162	50,289,109

Notes to the Financial Statements (continued)

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Rent Income	119,500	87,100
Income From Farming Activities	40,990	(738,130)
Insurance Compensation	0	0
Income From Posho Mill	0	0
Income From Bus Hire	65,500.00	60,000
Fee For Hire of Ground and Equipment	0	0
Income From Grants and Donations*	0	0
Interest Income	0	0
Dividends Income	0	0
Loans/Borrowings*	0	0
Uniforms	1,253,095	0
School Canteen	255,485	188,980
Bank Interest	0	18,110
Jericans	3,290	0
Students ID	6,150	1,000
Total	1,744,010	(382,940)

Matiliku Boys' High School

P.O. Box 2 - 90140 Matiliku.

Annual Report and Financial Statements For the year ended 30th June 2024**6 Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	0	0
Textbooks	0	0
Reference materials	0	0
Laboratory Equipment	0	0
Teaching / Learning Materials	2,500,293	2,951,893
Exams And Assessment	0	0
Teachers Guides	0	0
Bank Charges	2,794	2,107
Others (<i>specify</i>)	0	0
Total	2,503,087	2,954,000

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	0	0
Service Gratuity	0	0
Administration Cost	0	0
Repairs And Maintenance & Improvements	400,000	83000
Local Transport / Travelling	0	0
Electricity And Water	0	0
Medical	0	0
Activity Expenses	0	0
Insurance Cost	0	0
Other Vote heads	8,767,075	10,273,291
Sundry Creditors	70,000	0
Bank Charges	7,090	6,506
NSSF	200,000	0
Total	9,444,165	10,362,797

Matiliku Boys' High School**P.O. Box 2 - 90140 Matiliku.****Annual Report and Financial Statements For the year ended 30th June 2024****8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of classrooms	900,000	2,029,500
Construction of laboratory	0	0
Construction of dormitory	0	0
Purchase of furniture	0	0
Purchase of equipment	0	0
Purchase of apparatus	0	0
Drilling of boreholes	0	0
Others – Bank Charges	7,590	1,260
Total	907,590	2,030,760

Notes to the Financial Statements (continued)**9 Boarding And School Fund**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	0	0
Service Gratuity	0	0
Repairs And Maintenance & Improvements	204,270	682,635
Local Transport / Travelling	0	0
Electricity And Water	0	0
Medical Expenses	121,200	0
Administration Costs	0	0
Lunch Programme	0	0
Uniforms	1,204,200	00
Expenses On Income Generating Act-Farm	292,180	0
Fee On Boarding Equipment and Stores	25,708,977	27,107,117
Rent Expenses	0	0
Insurance Cost (<i>Life Property</i>)	0	0
Loan Principal Repayment	0	0
Loan Interest Repayment	0	0
Acquisition Of Assets	0	0
Other Vote Heads	16,058,797	17,762,457
Activity	788,860	1,486,150
Creditors	1,067,870	0
Bank Charges	8,667	133,464
Advance	16,000	0
NHIF	34,900	0

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Total	45,505,921	47,171,823
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10 Bank Accounts

Account Name & Currency	Status Active/Dormant	Bank Account Number	2023-2024	2022-2023
			Kshs	Kshs
Tuition Account	Active	1105286622	419,573	102,934
Operations Account	Active	1106308239	2,784,209	132,389
School Fund Account/Boarding	Active	1105282015	153,107	401,779
Infrastructural Account	Active	126609917	(1,198)	692
School Fund Account/Boarding-EQUITY	Active	1810282739920	67,166	231,781
Savings Accounts				15,583
Total			3,422,857	885,158

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	55,166	55,386
Total	55,166	55,386

Notes to the Financial Statements (continued)

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

13 Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	20,962,186	20,111,459
Other Non-Fees Receivables	0.00	0.00
Salary Advances (list/schedule attached)	0.00	0.00
Imprest (list/schedule attached)	0.00	0.00
Rent arrears (list/schedule attached)	0.00	0.00
Total	20,962,186	20,111,459

13 a) Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	15,085,916	72%	17,178,325	85%
Between 1- 2 years	2,943,136	14%	2,452,355	12%
Between 2-3 years	2,452,355	12%	377,414	2%
Over 3 years	480,779	2%	103,365	1%
Total (should tie to note 13 a)	20,962,186	100%	20,111,459	100%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	8,367,700	9,586,708
Prepaid Fees	0	0
Retention Monies	0	0
Unpaid salaries and statutory deductions	0	0
Caution money	0	0
Other payables (<i>specify</i>)	0	0
Total	8,367,700	9,586,708

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	5,980,348	71%	9,586,708	10%
Between 1- 2 years	2,387,352	29%	0	
Between 2-3 years	0		0	
Over 3 years	0		0	
Total (should tie to note 14)	8,367,700	100%	9,586,708	100%

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	885,158	608,838
Cash Balances	55,386	110
Short Term Investments	0	0
Receivables	20,111,459	13,241,531
Payables	(9,586,708)	(5,610,050)
Total	11,465,295	8,240,429

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	0	0
Outstanding Leases	0	0
Hire Purchase	0	0
Gratuity And Leave Provision	0	0
Others (specify)	0	0
Total	0	0

Other important disclosure notes (continued)

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	9		900,000
Goats	0		0
Trees	300		3,000,000
Mango Trees	50		25,000
Poultry	100		800,000
Others (specify)			

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Total			4,725,000
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18 Borrowings

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

19 Stock/ Inventory

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs		216,135
Lab consumables		145,117
Farm produce		
Medication		
Construction Materials		
Others (specify)		
		361,252

Other important disclosure notes (continued)**20 Progress On Follow Up of Auditor Recommendations**

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

Ref No.OAG/E NV/MBHS/ 2022/2023	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
Basis for qualified opinion Long outstanding and unsupported receivables	Receivables which were over three years were kshs. 2,933,134	Receivables have been and remaining a balance of Kshs. 480,779.00	Not Resolved	One year
Emphasis of Matter Budgetary control and performance	The budgeted receipts the actual receipts, there was under funding of 27% and affected service delivery to the public	Poor payments of school fees and delayed capitation led to underfunding of the budget	Not resolved	Two years
Report on lawfulness. 1.Late submission of financial statements for audit	The submission of financial statements were lately submitted	Financial statements were submitted on time for financial year 2023/2024	Resolved	
2.Failure to prepare a procurement plan	There was no annual procurement plan as per the regulations	The management will prepare an annual procurement plan as per the ministry requirements	Not resolved	Two years
3.Unconfirmed student enrolment data	There were discrepancies NEMIS data	The Management working on strengthening its	Not resolved	Two years

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Ref No.OAG/E NV/MBHS/ 2022/2023	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		database and where necessary harmonise with the Ministry for accurate data		
4.Failure to transfer infrastructure funds	Failure to transfer infrastructure funds contrary to ministry of education	This was due to hard economic times and poor payment of school fees	Not Resolved	Two years

Sign  Date: 22/04/2025

Mr. Ndivo J. M
School Principal

PRINCIPAL
MATILIKU HIGH SCHOOL
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13. ANNEXES

ANNEX I - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1.						
Sub-Total						
Supply Of Goods						
Everest Business Supplies	503,000	2023/24	161,000	342,000	161,000	To be cleared
Kaman Lab Supplies	1,077,780	2023/24	627,780	450,000	627,780	To be cleared
Marrow Suppliers	433,200	2023/24	144,400	288,800	144,400	To be cleared
Geosoric Enterprises	643,000	2023/24	163,000	480,000	163,000	To be cleared
Nesveva Enterprises	444,320	2023/24	138,320	306,000	138,320	To be cleared
David Muli	37,200	2022/23	37,200	-	37,200	Cleared
Boolean Bookshop	2,350,560	2023/24	900,560	1,450,000	900,560	To be cleared
Danstar Enterprises	1,512,000	2023/24	650,000	862,000	862,000	To be cleared
DPL Festive Ltd	2,468,551	2023/24	968,551	1,500,000	1,246,603	To be cleared
First Born Multimedia	430,000	2023/24	360,000	70,000	430,000	To be cleared
Elsach Enterprises	515,500	2022/23	515,500	-	515,500	Cleared
Artick Enterprises	1,375,400	2023/24	-	1,375,400	1,375,400	To be cleared
Carol Thuku	676,000	2022/23	676,000	-	676,000	Cleared
Unified Equipment	556,950	2023/24	310,050	246,900	556,950	To be cleared
Mpajie Glassmart	16,765	2022/23	16,765	-	16,765	Cleared
Targeter Education Publishers Ltd	34,500	2022/23	34,500	-	34,500	Cleared
Kisasi Hardware (Lockers)	90,000	2022/23	90,000	-	90,000	Cleared
Sub-Total	13,164,726	-	5,793,626	7,371,100	7,975,978	
Supply of services						
Mirritech Enterprises	284,000	2023/24	104,000	180,000	104,000	To be cleared

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Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Pest Masters Care Services	584,300	2022/23	584,300	-	584,300	Cleared
Comnettie Agencies	336,500	2023/24	131,500	205,000	336,500	To be cleared
Accolade Engineering Works	200,000	2023/24	100,000	100,000	100,000	To be cleared
Anrew Services	227,530	2023/24	100,930	126,600	100,930	To be cleared
Lidau Enterprises	770,000	2023/24	385,000	385,000	385,000	To be cleared
Sub-Total	2,402,330		1,405,730	996,600	1,610,730	
Grand Total	15,567,056	-	7,199,356	8,367,700	9,586,708	

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land 1 (Estimated current market Value)	10,000,000	-	-	Not Valued
Land 2	-	-	-	Not Valued
Buildings and structures	34,676,090	-	-	Not Valued
Motor vehicles - KBJ 250U	4,400,000	-	-	Not Valued
Office equipment, furniture and fittings	400,000	-	-	Not Valued
ICT Equipment, and Other ICT Assets	500,000	-	-	Not Valued
Tools and apparatus	600,000	-	-	Not Valued
Textbooks	-	-	-	Not Valued
Other Machinery and Equipment	350,000	-	-	Not Valued
Intangible assets- soft ware	150,000	-	-	Not Valued
Total	51,076,090	-	-	-

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ANNEX 3 – LIST OF NON-TEACHING STAFF AS AT 30/06/2024

S/NO	NAME	DESIGNATION
1.	Joseph Kilonzo	Lab. Asst
2.	Rachael Kisuli	A/Clerk
3.	Anna Muli	Secretary
4.	Justin Kioko	Groundman
5.	Jackson Mutuku	Chef
6.	Charles K. Mutie	Office Messenger
7.	Joseph M. Muoki	Cook
8.	Stellamaris Mutua	Secretary
9.	Sylvester N. Kasyoka	Cook
10.	James Wambua	Security
11.	Benson Ngile	Security
12.	Annah Muia	Cook
13.	Jones Mutiso	Security
14.	Kelvin Mutisya	Bursar
15.	Felisters Nduku	Cook
16.	Nathan Sila	Secretary
17.	Nelson M. Kamanda	Cook
18.	David Kiliko	Cook
19.	Geoffrey Muthiani Tatu	Cook
20.	Martin Muia	Security
21.	Veron Kyumwa	Farm Asst.
22.	Ruth Muthenya	Accounts Asst.

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ANNEX 4 – LIST OF DEBTORS FOR FEES ARRERS – ACCOUNTS RECEIVABLE

ADM NO	FORM 1 STUDENT	STUDENT'S TOTAL BALANCE	LESS THAN 1 YEAR	BETWEEN 1- 2 YEARS	BETWEEN 2-3 YEARS	OVER 3 YEARS
7992	Isaiah Wambua	1,850	1,850	-	-	-
7993	Jeremy Muuo	3,750	3,750	-	-	-
7994	Evans Muuo	3,850	3,850	-	-	-
7995	Samuel Muuo	1,500	1,500	-	-	-
7996	Victor Mwau	1,500	1,500	-	-	-
7997	Stephen Musyoki	1,500	1,500	-	-	-
7999	Albert Muthusi	1,850	1,850	-	-	-
8047	Andrew Mwabili	4,850	4,850	-	-	-
8049	Samuel Nyambuto	2,370	2,370	-	-	-
8053	Dennis Bahati	4,850	4,850	-	-	-
8054	Rashid Juma	2,850	2,850	-	-	-
8058	Chris Ngolya	1,500	1,500	-	-	-
8059	Joseph Ngao	1,500	1,500	-	-	-
8062	Joshua Muli	1,500	1,500	-	-	-
8063	Erick Makau	1,850	1,850	-	-	-
8065	Edwin Mwendwa	1,850	1,850	-	-	-
8066	Dennis Mutuku	4,850	4,850	-	-	-
8068	John Muthusi	4,500	4,500	-	-	-
8074	Samuel Musyoki	4,350	4,350	-	-	-
8075	Eugene Mutuku	4,850	4,850	-	-	-
8076	Alexander Mutune	2,250	2,250	-	-	-
8077	Jamal Mahat	14,050	14,050	-	-	-
8078	Peter Musyoki	3,250	3,250	-	-	-
8079	Danson Kyalo	9,850	9,850	-	-	-
8081	Moses Mwau Sili	850	850	-	-	-
8083	James Baraka	1,500	1,500	-	-	-
8084	Morgan Muendo	11,850	11,850	-	-	-
8086	Anthony Munguti	1,500	1,500	-	-	-
8088	Abel Kimongo	4,850	4,850	-	-	-
8089	Antony Mwendwa	1,850	1,850	-	-	-
8090	Theophilus Musau	1,500	1,500	-	-	-
8091	Leonard Mwongela	3,000	3,000	-	-	-
8092	Gregory Makosi	1,350	1,350	-	-	-
8093	Amos Paul	4,890	4,890	-	-	-
8094	Nthiwa Amos	343	343	-	-	-
8095	Innocent Ngumbao	4,850	4,850	-	-	-
8099	Kioko Nzoka	3,350	3,350	-	-	-

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8100	Jackson Kiungu	350	350	-	-	-
8103	Paul Mutuku	3,410	3,410	-	-	-
8109	Albert Mutua	1,000	1,000	-	-	-
8116	Alfred Musyoki	1,500	1,500	-	-	-
8117	John Kioko	850	850	-	-	-
8119	Fredrick Musyoki	2,750	2,750	-	-	-
8121	Masila Bonface	4,850	4,850	-	-	-
8122	Benjamin Mwangela	500	500	-	-	-
8123	Noel Musya	1,250	1,250	-	-	-
8125	Kennedy Mulinge	14,850	14,850	-	-	-
8126	Enock Mutuku Kiamba	1,250	1,250	-	-	-
8128	Amos Turere	3,500	3,500	-	-	-
8129	Dickson Muoki	14,450	14,450	-	-	-
8130	Fidelis Kyalo	2,850	2,850	-	-	-
8131	Blessing Mulili	1,500	1,500	-	-	-
8137	Kelvin Mwendwa	1,450	1,450	-	-	-
8138	Willie Ruoro Toro	4,850	4,850	-	-	-
8139	Brandon Baraka	1,500	1,500	-	-	-
8140	Brian Muli	2,850	2,850	-	-	-
8142	Omar Nasir	1,000	1,000	-	-	-
8143	Kimile Muia	6,850	6,850	-	-	-
8144	Mutisia Julius	9,850	9,850	-	-	-
8145	Alfred Tanango	2,550	2,550	-	-	-
8147	Prosper Mwendwa	3,750	3,750	-	-	-
8148	Kala Sunday Muthoka	1,500	1,500	-	-	-
8149	Raymond Kyama	3,100	3,100	-	-	-
8151	James Muuo	5,000	5,000	-	-	-
8152	Dennis Mutua	8,050	8,050	-	-	-
8154	Victor Mwathi	1,500	1,500	-	-	-
8155	John Pascal	2,750	2,750	-	-	-
8156	Brian Malani	1,000	1,000	-	-	-
8157	James Musyoka	2,850	2,850	-	-	-
8158	Nimrod Musyoki	4,100	4,100	-	-	-
8160	Musyoki Edwin Katei	1,500	1,500	-	-	-
8161	Elijah Muthenya	14,850	14,850	-	-	-
8164	Allan Kintet	1,500	1,500	-	-	-
8165	Jeremiah Sakai	4,450	4,450	-	-	-
8166	Brian Kyalo	950	950	-	-	-
8167	Lewis Mwendwa	4,850	4,850	-	-	-
8168	James Muthini	4,470	4,470	-	-	-
8169	Haggai Litan	2,950	2,950	-	-	-
8172	Jefferson Ngumbala Matheka	5,350	5,350	-	-	-
8174	Sylvester Mwangangi	11,550	11,550	-	-	-
8178	Francis Mutunga	7,000	7,000	-	-	-
8180	Tonny Muesha	1,500	1,500	-	-	-

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8182	Brown Mutuku	4,350	4,350	-	-	-
8183	Muneita Shadrack P	14,950	14,950	-	-	-
8184	Festus Musyoki Kolo	4,100	4,100	-	-	-
8186	Kelvin Muema	1,850	1,850	-	-	-
8188	Vincent Soi	21,450	21,450	-	-	-
8190	Jacob Wambua	2,690	2,690	-	-	-
8191	Muli Paul	3,450	3,450	-	-	-
8192	Swalleh Wambua	3,950	3,950	-	-	-
8193	Timothy Mwangangi	2,090	2,090	-	-	-
8194	Audrey Otieno	22,350	22,350	-	-	-
8195	Hassan Karisa	24,950	24,950	-	-	-
8196	Grantony Munyalo	25,850	25,850	-	-	-
8197	Taddeous Muthenya	350	350	-	-	-
8198	Lewis Robert	10,450	10,450	-	-	-
8199	Promise Makau	750	750	-	-	-
8201	Erick Kyalo	9,850	9,850	-	-	-
8203	Jibril Said	1,850	1,850	-	-	-
8204	Daniel Mule	4,850	4,850	-	-	-
8205	Sammuel Kish	14,850	14,850	-	-	-
8206	Samuel Sankale	1,080	1,080	-	-	-
8208	Shadrack Mabeta	4,850	4,850	-	-	-
8210	Dancan Wambua	1,500	1,500	-	-	-
8211	Tonny Mutuku	4,850	4,850	-	-	-
8214	Victor Mutwoki	24,950	24,950	-	-	-
8215	Musau Musyoki	5,450	5,450	-	-	-
8216	Said Mutuku	31,050	31,050	-	-	-
8217	Eric Muthiani	2,450	2,450	-	-	-
8218	Ndeti Calvin	7,450	7,450	-	-	-
8219	Mathias Muia	2,050	2,050	-	-	-
8220	Nzioki Davis	2,850	2,850	-	-	-
8221	Francis Siamba	4,450	4,450	-	-	-
8222	Fredrick Kioko	4,350	4,350	-	-	-
8223	Paul Kimeu	3,350	3,350	-	-	-
8224	Mutisya Kioko	3,450	3,450	-	-	-
8227	James Musyimi	4,050	4,050	-	-	-
8228	Aron Muindi	3,750	3,750	-	-	-
8229	Mwinzi Mainga	6,350	6,350	-	-	-
8230	Samuel Mutuku	5,350	5,350	-	-	-
8232	Duncun Munyao	850	850	-	-	-
8233	Meshack Muthenya	6,850	6,850	-	-	-
8234	Mulwa Maithya	750	750	-	-	-
8235	Dennis Muli	4,850	4,850	-	-	-
8238	Surupae Tonny Lenagia	4,850	4,850	-	-	-
8239	Melau Saningo	13,050	13,050	-	-	-
8240	Chris Kallol	7,450	7,450	-	-	-

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8241	Benson Mutuku	3,350	3,350	-	-	-
8242	Erick Maithya	4,410	4,410	-	-	-
8243	Ferdnard Makenzi	1,650	1,650	-	-	-
8244	Fredrick Mulinge	5,950	5,950	-	-	-
8246	Felix Mutuku Mathew	4,450	4,450	-	-	-
8247	Shedrack Mutuku	1,500	1,500	-	-	-
8248	Issa Said	4,550	4,550	-	-	-
8249	Samuel Kilonzo	4,550	4,550	-	-	-
8250	Muange Nguma	5,310	5,310	-	-	-
8251	Victor Mulwa	1,850	1,850	-	-	-
8252	Henry Shena	4,850	4,850	-	-	-
8255	Clement Kiio	3,000	3,000	-	-	-
8257	George Peter	14,850	14,850	-	-	-
8258	Alex Peter	14,850	14,850	-	-	-
8260	Mathias Kioko	500	500	-	-	-
8262	Daniel Mutisya	4,850	4,850	-	-	-
8263	Joseph Simiyu	17,450	17,450	-	-	-
8264	Samuel Maundu	14,000	14,000	-	-	-
8265	Daniel Muli Mutua	790	790	-	-	-
8266	Paul Wambua	10,450	10,450	-	-	-
8267	Brian Mua	4,850	4,850	-	-	-
8268	Said Mutuku	1,500	1,500	-	-	-
8269	Peter Wema	5,850	5,850	-	-	-
8270	Samuel Leshan	450	450	-	-	-
8271	Samuel Gitonga	3,850	3,850	-	-	-
8275	Joseph Muuo	1,500	1,500	-	-	-
8276	Giggs Wambua	9,425	9,425	-	-	-
8277	Erick Mwandikwa	38,450	38,450	-	-	-
8278	Joseph Wambua	1,850	1,850	-	-	-
8280	Daniel Mbisi Mulandi	3,850	3,850	-	-	-
8284	John Brian	950	950	-	-	-
8285	Dennis Mutio	4,850	4,850	-	-	-
8287	Joshua Musau Muuo	22,450	22,450	-	-	-
8289	Mathias Muthami	2,850	2,850	-	-	-
8290	Woods Ngige	1,050	1,050	-	-	-
8291	Gedion Kyalo	14,350	14,350	-	-	-
8293	Emmanuel Makite Ndile	4,125	4,125	-	-	-
8294	Stephen Muia	4,125	4,125	-	-	-
8297	Isaac Wambua	4,650	4,650	-	-	-
8299	Ali Iddi Mwambeni	2,600	2,600	-	-	-
8300	Alex Juma Bakari	6,550	6,550	-	-	-
8301	Koffie Anan	11,000	11,000	-	-	-
8302	Dennis Mwendwa	4,850	4,850	-	-	-
8303	Samuel Muuo	9,730	9,730	-	-	-
8304	Emmanuel Muuo	5,250	5,250	-	-	-

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8305	Gilbert Maundu	39,820	39,820	-	-	-
8308	Brian Ntiyione	2,450	2,450	-	-	-
8309	Dennis Wambua	1,850	1,850	-	-	-
8310	Samuel Muema	36,050	36,050	-	-	-
8312	Shuab Isaac	1,500	1,500	-	-	-
8314	Shadrack Muthini	4,350	4,350	-	-	-
8315	Evans Muema	5,590	5,590	-	-	-
8316	Mwendwa Mutinda	1,500	1,500	-	-	-
8317	Salim Mtunga	1,497	1,497	-	-	-
8318	Dennis John	6,450	6,450	-	-	-
8319	Brian Muangi	1,500	1,500	-	-	-
8320	Emmanuel Zuma	1,500	1,500	-	-	-
8321	Eric Muuo	2,450	2,450	-	-	-
8323	Felix Teto	1,500	1,500	-	-	-
8324	Jonathan Muthoka	750	750	-	-	-
8325	Julius Kimweli Sita	6,350	6,350	-	-	-
8326	Emmanuel Mutiso	3,865	3,865	-	-	-
8327	Samuel Lamunyak	5,400	5,400	-	-	-
8328	Solomon Muia	6,850	6,850	-	-	-
8332	Musyoki John	4,850	4,850	-	-	-
8333	Benson Mwangi	1,850	1,850	-	-	-
8334	Brian Mwendwa	4,850	4,850	-	-	-
8337	Jackson Musembi	17,550	17,550	-	-	-
8338	Timothy Mutua	2,250	2,250	-	-	-
8340	Dennis Musyoki	4,850	4,850	-	-	-
8342	Michael Saningo	3,350	3,350	-	-	-
8344	Samuel Mutuku	4,850	4,850	-	-	-
8345	Muuo Mutua	3,500	3,500	-	-	-
8346	Peter Thomas	12,650	12,650	-	-	-
8347	Emmanuel Mwendwa	32,950	32,950	-	-	-
8348	Hezron Musyoki	4,250	4,250	-	-	-
8349	Kelvin Muuo	8,730	8,730	-	-	-
8350	Papayio Loiparruni	10,450	10,450	-	-	-
8352	Daniel Mwanzia	11,950	11,950	-	-	-
8356	Fredrick Munuve	2,850	2,850	-	-	-
8357	John Muuo	20,650	20,650	-	-	-
8358	Nickson Kioko Kyalo	10,550	10,550	-	-	-
8359	Joshua Muendo Nthuku	10,050	10,050	-	-	-
8361	Brian Sila	4,750	4,750	-	-	-
8362	Loiputari Solonka	1,850	1,850	-	-	-
8363	Samuel Mwendwa	7,550	7,550	-	-	-
8364	Samuel Matheka Mutiso	11,850	11,850	-	-	-
8365	Ezekiel Turere	14,850	14,850	-	-	-
8366	Mbai Mangeli	34,550	34,550	-	-	-
8367	Meshack Musyoka	3,600	3,600	-	-	-

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8368	Kiplosh Lankeu	5,450	5,450	-	-	-
8369	Emmanuel Makau	10,750	10,750	-	-	-
8371	Tonny Mutua	4,850	4,850	-	-	-
8372	Isaac Maundu Mawiyoo	18,550	18,550	-	-	-
8373	Nimrod Peter	4,540	4,540	-	-	-
8374	Edwin Porteyie	4,850	4,850	-	-	-
8376	Paul Muthenya	5,725	5,725	-	-	-
8377	Calton Kioko Mwendu	5,850	5,850	-	-	-
8378	Antaony Sakayion	4,850	4,850	-	-	-
8379	Mwanzia Mboya	6,850	6,850	-	-	-
8382	Muuo Mike Kyalo	7,950	7,950	-	-	-
8383	Kyalo Emmanuel Kimanzi	8,700	8,700	-	-	-
8385	Enoch Wakesho	850	850	-	-	-
8387	Musembi Muendo	3,850	3,850	-	-	-
8388	John Muendo	13,550	13,550	-	-	-
8389	Lazarus Mwalunga	19,650	19,650	-	-	-
8390	Onesmus Muema Kinyili	8,980	8,980	-	-	-
8391	Mutuku Jackson	21,250	21,250	-	-	-
8392	Allan Mwangela	7,350	7,350	-	-	-
8393	Emmanuel Mumo	8,450	8,450	-	-	-
8398	Kyalo Vitalis	4,050	4,050	-	-	-
8399	Victor Odhiambo	8,650	8,650	-	-	-
8400	Ian Musyoki	750	750	-	-	-
8401	Kelvin Muuo	20,152	20,152	-	-	-
8402	Brian Mwanthi	20,152	20,152	-	-	-
8404	Antony Kimeu Mutaio	20,152	20,152	-	-	-
8405	Eric Muuo	20,152	20,152	-	-	-
8407	Kelvin Muindi Kimilu	4,450	4,450	-	-	-
8408	Kipishi Ismael	11,450	11,450	-	-	-
8409	Tinkooi Parsemei	12,850	12,850	-	-	-
8410	Moses Mutuku	14,850	14,850	-	-	-
8411	Amos Munyao	20,152	20,152	-	-	-
8412	Panian Joel Enock	4,850	4,850	-	-	-
8417	Amos Kiramaita Leshipapa	2,900	2,900	-	-	-
8420	Thomas Kasaine	17,450	17,450	-	-	-
8421	Lawuntai Nkiipa	4,450	4,450	-	-	-
8422	Isaiah Lawuantai	4,450	4,450	-	-	-
8423	Sintilo Samuel	26,050	26,050	-	-	-
8425	Mulei James	24,550	24,550	-	-	-
8426	Haar Ajack Nyor	14,850	14,850	-	-	-
8427	Kilonzo Dennis	28,450	28,450	-	-	-
8428	Kioko Brian Muli	7,750	7,750	-	-	-
8429	Mutua Promise	3,450	3,450	-	-	-
8430	Musau Brown	29,550	29,550	-	-	-
8431	Nzomo Musyimi K	4,100	4,100	-	-	-

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8433	Musau Titus Muuo	4,950	4,950	-	-	-
8438	Kilowua Sabore	10,550	10,550	-	-	-
8439	Moonka Timothy Oshumu	17,550	17,550	-	-	-
8440	Kitipai Benson	25,450	25,450	-	-	-
8441	Kimasi Kotoke	5,850	5,850	-	-	-
8442	Rikana Kelvin Mepukori	7,450	7,450	-	-	-
8444	Dominic Musyimi Musembi	2,000	2,000	-	-	-
8445	Thomas Mogendi	22,350	22,350	-	-	-
8450	Nguli Denis Mbithi	250	250	-	-	-
8454	Abel Kioko Mutuku	8,670	8,670	-	-	-
8455	Joshua Duncun Lesian	4,600	4,600	-	-	-
8458	Cliffon Mutuku	15,900	15,900	-	-	-
8459	Muema Kennedy Aji	6,900	6,900	-	-	-
8460	Brian Shem	7,351	7,351	-	-	-
8462	Muia Denzel Kyalo	16,900	16,900	-	-	-
8464	Muthengi Ryan Mbithi	7,100	7,100	-	-	-
	CLASS BALANCE	1,990,736	1,990,736	-	-	-
	FORM 2					
ADM NO	STUDENT	STUDENT'S TOTAL BALANCE	LESS THAN 1 YEAR	BETWEEN 1- 2 YEARS	BETWEEN 2-3 YEARS	OVER 3 YEARS
7538	MOSES MATHEKA	121,435	40,435	40,435	40,565	-
7656	RAMADHAN KAMANZA	11,200	11,200	-	-	-
7702	Muendo Richard	28,885	28,885	-	-	-
7703	Sanko Moses	4,400	4,400	-	-	-
7704	Kamaku Bright	1,500	1,500	-	-	-
7705	Ngui Daniel Kithome	6,235	6,235	-	-	-
7708	Muendo Kyalo	100	100	-	-	-
7709	Wambua Ezekiel	850	850	-	-	-
7710	Ngao Joseph	15,835	15,835	-	-	-
7711	Onyango Henry	3,010	3,010	-	-	-
7712	Mutinda Mukunza	885	885	-	-	-
7715	Boge Derrick	4,035	4,035	-	-	-
7716	Somba Benendict M	4,135	4,135	-	-	-
7717	Mukula Stanley Ngei	7,285	7,285	-	-	-
7718	Mutungu Dennis Nzioki	4,110	4,110	-	-	-
7719	Musyoki Emmanuel Mutiso	4,250	4,250	-	-	-
7720	Matei Emmanuel Mutiso	15,350	15,350	-	-	-
7722	Likam Cyrus Rokoi	1,750	1,750	-	-	-
7724	Musyoki Mutuku	3,785	3,785	-	-	-
7725	Ndirangu Gichohi	4,100	4,100	-	-	-
7726	Kamina Stephen Kalia	4,400	4,400	-	-	-
7727	Njoroge David Mwangi	8,293	8,293	-	-	-
7731	Mutinda Nzioki	55,285	40,435	14,850	-	-

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7732	Mwendwa Meshack Musyoka	2,750	2,750	-	-	-
7733	Mwendwa Mutinda	27,285	27,285	-	-	-
7734	Gona Wilson	35,485	35,485	-	-	-
7735	Katei Reagan Masoo	1,735	1,735	-	-	-
7736	Mwendwa Muendo	3,150	3,150	-	-	-
7737	Solonga Keith Lenian	34,985	34,985	-	-	-
7739	Maundu Titus Muuo	4,535	4,535	-	-	-
7740	Wanza Kelvin Kyalo	4,850	4,850	-	-	-
7741	Ndutu Mutuku E	2,435	2,435	-	-	-
7746	Abdillahi Mohammed	17,980	17,980	-	-	-
7747	Mutinda Maxwell Kivevo	2,900	2,900	-	-	-
7748	Gian Kioko	38,950	38,950	-	-	-
7749	Mukuvi Makau	4,950	4,950	-	-	-
7750	Mwendwa Mbingo	18,885	18,885	-	-	-
7751	Musau Nzomo B	44,925	40,435	4,490	-	-
7752	Nyagaka Micheal M	2,135	2,135	-	-	-
7753	Otieno Reuben Ombewa	10,535	10,535	-	-	-
7754	Mutungwa James Mulwa	17,750	17,750	-	-	-
7755	Nzioki Benedict	4,535	4,535	-	-	-
7756	Ndivo Mutisya	3,500	3,500	-	-	-
7759	Mwendwa Kimuyu Brian	3,049	3,049	-	-	-
7760	Bore Daniel Kipketer	1,865	1,865	-	-	-
7762	Muthama Brandon	8,000	8,000	-	-	-
7765	Muia Alex Muthoka	2,450	2,450	-	-	-
7766	Muasya Kelvin	1,550	1,550	-	-	-
7767	Mambo Eric Kyalo	3,185	3,185	-	-	-
7768	Musembi Daniel Mbithi	3,900	3,900	-	-	-
7770	Ndivo Isaak Muema	400	400	-	-	-
7771	Ngumbau Cornelius	10,000	10,000	-	-	-
7772	Musyoka Oliver	42,535	40,435	2,100	-	-
7773	Kalonzo Brian Mutunga	5,735	5,735	-	-	-
7774	Mutua Sammy Jumanne	50,285	40,435	9,850	-	-
7775	Issa Maulid	27,643	27,643	-	-	-
7776	Koano Reagan Saruni	13,135	13,135	-	-	-
7777	Kisilu David Muoki	2,635	2,635	-	-	-
7778	Mueni John Matheka	50,935	40,435	10,500	-	-
7779	Kyalo Emmanuel Musuva	5,458	5,458	-	-	-
7780	Obama Joshua Mwendwa	3,750	3,750	-	-	-
7781	Saitoti Albert Loisen	4,320	4,320	-	-	-
7783	Amani Felix Nzola	50,385	40,435	9,950	-	-
7784	Mboya Daudi Polycarp	7,365	7,365	-	-	-
7786	Lipante Joseph S	1,500	1,500	-	-	-
7788	Katio Musyoki	4,850	4,850	-	-	-
7789	Muthoka Christian	4,035	4,035	-	-	-

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7790	Noor Suleiman Sudies	6,950	6,950	-	-	-
7791	Victor James	79,885	40,435	39,450	-	-
7792	Muema Isaack Kitheka	65,485	40,435	25,050	-	-
7793	Kyalo Festus Muuo	30,885	30,885	-	-	-
7795	Ferguson Partine	1,500	1,500	-	-	-
7797	Muteti Erick Kyalo	4,935	4,935	-	-	-
7798	Kioko Stanley Munyala	20,385	20,385	-	-	-
7800	Mbungu Stephen Peter	12,150	12,150	-	-	-
7801	Mutheu Jasper Mutuku	41,385	40,435	950	-	-
7802	Keli Francis	61,485	40,435	21,050	-	-
7804	Mutua Alfred	2,185	2,185	-	-	-
7805	Mutunga Desire Damian	17,804	17,804	-	-	-
7806	Muema Christopher Nzangi	19,785	19,785	-	-	-
7807	Mbithi Simon Mutuku	4,250	4,250	-	-	-
7809	Mukethe Barack Kyalo	4,500	4,500	-	-	-
7810	Musyoka Patrick Kamau	14,117	14,117	-	-	-
7811	Makau Boniface	23,125	23,125	-	-	-
7812	Mumo Meshack	3,625	3,625	-	-	-
7813	Mutuku Patrick Muuo	11,035	11,035	-	-	-
7814	Kipyator Edd	20,000	20,000	-	-	-
7816	Mwangangi Benson Mbithi	16,185	16,185	-	-	-
7817	Mwendwa Victor	7,185	7,185	-	-	-
7818	Nyamai Peter Munyao	2,400	2,400	-	-	-
7819	Muuo Peter	2,400	2,400	-	-	-
7820	Kyende D Mutuku	3,750	3,750	-	-	-
7821	Mwindu Isa	18,500	18,500	-	-	-
7822	Mutava Timothy Muuo	18,885	18,885	-	-	-
7824	Mutua Joseph	18,050	18,050	-	-	-
7827	Odhiambo Danzel	10,100	10,100	-	-	-
7828	Matano Abdalla	64,285	40,435	23,850	-	-
7829	Chale Nyamawi	11,000	11,000	-	-	-
7830	Kioko Samuel	19,750	19,750	-	-	-
7832	Munuve Stanley Mathina	1,500	1,500	-	-	-
7833	Kyule Boaz Musumbi	950	950	-	-	-
7836	Musembi Lawrence	1,750	1,750	-	-	-
7838	Wavinya Samuel Mutiso	1,115	1,115	-	-	-
7839	Isaya Charles Mosh	3,100	3,100	-	-	-
7840	Kioko Felix	11,000	11,000	-	-	-
7841	John Moses Waita	17,263	17,263	-	-	-
7842	Muli Dennis	82,025	40,435	40,435	1,155	-
7844	Ngumbau Caleb Mutinda	5,035	5,035	-	-	-
7845	Mutunga Emmanuel Kasike	8,485	8,485	-	-	-
7846	Keya Edwin Musyimi	63,135	40,435	22,700	-	-
7847	Muindi Baraka Mbithi	69,535	40,435	29,100	-	-
7848	Mutinda Mambo Isaac	70,035	40,435	29,600	-	-

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7849	Mbuva Mathew Kilatya	70,635	40,435	30,200	-	-
7850	Chaka Joseph	3,500	3,500	-	-	-
7851	Mueni Musyoka	400	400	-	-	-
7853	Odhiambo Paul	10,600	10,600	-	-	-
7854	Musyoka Nicholas	32,443	32,443	-	-	-
7855	Seil Mohammed	12,250	12,250	-	-	-
7856	Mutua Samuel Nzioka	3,749	3,749	-	-	-
7857	Muendo Trevor	11,535	11,535	-	-	-
7858	Mulei Christopher	70,605	40,435	30,170	-	-
7860	Mwendwa Peter	70,635	40,435	30,200	-	-
7862	Kaseki Emmanuel M	8,285	8,285	-	-	-
7865	Wambua Benard	3,750	3,750	-	-	-
7867	Omondi Wilton	17,600	17,600	-	-	-
7868	Mutua Onesmus Makau	17,035	17,035	-	-	-
7869	Bosco Mutua	37,620	37,620	-	-	-
7870	Thigiru Johnas	18,723	18,723	-	-	-
7871	Mutua Branson Dominic	1,500	1,500	-	-	-
7872	Kyalo Evance Ngumbau	14,750	14,750	-	-	-
7874	Makuthi David	7,885	7,885	-	-	-
7875	Assumwa Dancun	84,885	40,435	40,435	4,015	-
7876	Kisemei John Kosei	7,141	7,141	-	-	-
7877	Kisemei Shameloki Sumsung	4,885	4,885	-	-	-
7878	Kituto Stephen Musyimi	44,550	40,435	4,115	-	-
7881	Gian Mwanzia	2,980	2,980	-	-	-
7883	Kyalo Brian	5,350	5,350	-	-	-
7884	Masila Robert	3,835	3,835	-	-	-
7886	Kituku Justus Mutua	7,785	7,785	-	-	-
7887	Kaingu Christopher	55,635	40,435	15,200	-	-
7888	Katungwa P Mwangi	82,985	40,435	40,435	2,115	-
7889	Muteti Eric	84,885	40,435	40,435	4,015	-
7890	Alvin Kioko	1,835	1,835	-	-	-
7891	Musumbi Nicholas	84,885	40,435	40,435	4,015	-
7892	Manzi Gift	20,485	20,485	-	-	-
7893	Kilonzo Jimmigait	56,985	40,435	16,550	-	-
7894	Mumo Charles	91,485	40,435	40,435	10,615	-
7895	Okoth Biden	16,085	16,085	-	-	-
7897	Mutuku Shadrack Musyoka	7,005	7,005	-	-	-
7898	Micheal Benson Musya	37,035	37,035	-	-	-
7900	Muendo Brian	27,025	27,025	-	-	-
7901	Mutua Anelka	5,050	5,050	-	-	-
7903	Nzivo Enock Maithya	4,450	4,450	-	-	-
7904	Paul Benson Kimeu	27,525	27,525	-	-	-
7905	Musyoka John Joshua	3,000	3,000	-	-	-
7906	Muteti Charles	35,942	35,942	-	-	-
7907	Randy Okwaro Romeo	1,865	1,865	-	-	-

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7910	Samuel Tonny Kyama	20,585	20,585	-	-	-
7911	Parut Jackson Loiparuni	38,285	38,285	-	-	-
7912	Muthoka Anthony Kasyoki	3,750	3,750	-	-	-
7913	Leishorua Martine	5,985	5,985	-	-	-
7914	Musyoki Joshua Mwendwa	77,635	40,435	37,200	-	-
7915	Mutiku Muthiani	21,750	21,750	-	-	-
7917	Mshighati Geofrey Peter	37,805	37,805	-	-	-
7918	Ntawuasa Gedion Papaiyo	22,485	22,485	-	-	-
7919	Mutinda Ezra Mueke	41,742	40,435	1,307	-	-
7920	Ibrahim Ismail	92,385	40,435	40,435	11,515	-
7921	Mutsafa Ismail	90,385	40,435	40,435	9,515	-
7922	Parsanka Naanyu	6,385	6,385	-	-	-
7923	Mungai Daniel	43,742	40,435	3,307	-	-
7924	Mwanzia Kelvin Mambo	42,842	40,435	2,407	-	-
7925	Moses Charles Mumo	91,485	40,435	40,435	10,615	-
7926	Kyalo Vincent Matiku	91,485	40,435	40,435	10,615	-
7927	Bernard Mutiso	36,742	36,742	-	-	-
7928	Shadrack Mwanzia	92,385	40,435	40,435	11,515	-
7930	Melubo Joshua	4,750	4,750	-	-	-
7931	David Joshua Kasyoki	87,385	40,435	40,435	6,515	-
7932	Mutisya Joel Lemayian	40,842	40,435	407	-	-
7933	Nderitu Khalid	20,485	20,485	-	-	-
7935	Sammy Ashavine Olumati	4,400	4,400	-	-	-
7937	Ali Isse Mohamed	79,935	40,435	39,500	-	-
7941	Semera Eliud Siranka	5,900	5,900	-	-	-
7942	Nkotikot Moloimet	4,225	4,225	-	-	-
7945	Panian Naini	2,000	2,000	-	-	-
7946	Wambua Joshua Kinyamao	75,385	40,435	34,950	-	-
7948	Kalonzo Stephen	7,085	7,085	-	-	-
7949	Ntimama Emmanuel	49,000	40,435	8,565	-	-
7952	Ochieng Winner	14,850	14,850	-	-	-
7953	King'oo Brian Mwanja	3,285	3,285	-	-	-
7957	Ndungu Joseph Kinyanjui	2,150	2,150	-	-	-
7963	Gakiria Patrobas Ngechu	23,225	23,225	-	-	-
7972	Omondi Janvan	14,850	14,850	-	-	-
7973	Ochieng Brian	14,850	14,850	-	-	-
7975	Kabeyi Victor Ageng'o	6,650	6,650	-	-	-
7976	Chuang Aguer Monythur	10,400	10,400	-	-	-
7977	Mijik Monydok Mialek	10,400	10,400	-	-	-
7978	Makuach Thon Deng	10,400	10,400	-	-	-
7989	Mwania Edgar Muatha	4,850	4,850	-	-	-
7991	Mwongela Kennedy	8,750	8,750	-	-	-
8104	Horry Chris	1,500	1,500	-	-	-
8170	Vincent Keli Musyoki	9,550	9,550	-	-	-
8288	Henry Innocent	10,750	10,750	-	-	-

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8307	Francis Kyalo	3,150	3,150	-	-	-
8330	John Yeri Juma	17,250	17,250	-	-	-
8395	Katunga Emmanuel Kioko	2,850	2,850	-	-	-
8419	Thomas Tipisian	14,850	14,850	-	-	-
8432	Caleb Makau	20,550	20,550	-	-	-
8437	Kamau Angelo Kariuki	1,500	1,500	-	-	-
8451	Angatia Randy	2,600	2,600	-	-	-
8453	Alfonce Musembi	18,350	18,350	-	-	-
8457	Mutuku Thomas Muindi	5,640	5,640	-	-	-
8461	Tipape Kisurkat	7,500	7,500	-	-	-
8465	Otieno Joseph O	8,100	8,100	-	-	-
8466	Mutai Vincent	8,100	8,100	-	-	-
	CLASS BALANCE	4,592,442	3,442,434	1,023,223	126,785	-
	FORM 3					
ADM NO	STUDENT	STUDENT'S TOTAL BALANCE	LESS THAN 1 YEAR	BETWEEN 1- 2 YEARS	BETWEEN 2-3 YEARS	OVER 3 YEARS
7179	Muteti Elijah	46,543	40,435	6,108	-	-
7186	MUTINDA DAVID MUTUA	130,720	40,435	40,435	40,435	9,415
7330	BENEDICT MUTUA	2,895	2,895	-	-	-
7332	Joe MURITHI	3,900	3,900	-	-	-
7333	NICHOLUS MUTUA	33,985	33,985	-	-	-
7334	JAMES WAMBUA	1,285	1,285	-	-	-
7335	ABRAHAM KYENGO	3,520	3,520	-	-	-
7336	VICTOR KYALO	250	250	-	-	-
7338	RICHARD KIOKO	8,335	8,335	-	-	-
7339	DOMINIC KIOKO	1,800	1,800	-	-	-
7341	FREDRICK MUSEMBI	4,750	4,750	-	-	-
7342	SHADRACK MUTUA	1,500	1,500	-	-	-
7343	ALEX GITHAIGA	310	310	-	-	-
7344	BARAKA TIMOTHY	2,085	2,085	-	-	-
7346	JULIUS WAMBUA	2,900	2,900	-	-	-
7347	PHILIPH MUTETI	2,550	2,550	-	-	-
7348	COLLINS MWENDWA	26,650	26,650	-	-	-
7350	VICTOR KYALO	3,835	3,835	-	-	-
7351	DENNIS MUASA MUTINDA	6,900	6,900	-	-	-
7352	JUNIOR WAMBUA	1,500	1,500	-	-	-
7353	KENNEDY MUTINDA	3,780	3,780	-	-	-
7354	SPENCER MWENDWA	1,700	1,700	-	-	-
7355	RENOX MUTUA	15,155	15,155	-	-	-
7356	STEPHEN MUSYOKA	14,750	14,750	-	-	-
7357	JANUARIS MUTUA	8,400	8,400	-	-	-

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7358	MUENDO KIMANTHI	3,150	3,150	-	-	-
7360	AMOS MUSYOKA	3,650	3,650	-	-	-
7361	BRIAN KITUVA	1,280	1,280	-	-	-
7362	TIMOTHY MUANGE	7,750	7,750	-	-	-
7363	PATRICK MUTUA	2,645	2,645	-	-	-
7364	SAMUEL KYALO	1,300	1,300	-	-	-
7365	KIOKO AMOS	68,485	40,435	28,050	-	-
7366	JOSPHAT KYUMWA	2,985	2,985	-	-	-
7367	BARACK NGAO	59,885	40,435	19,450	-	-
7368	BRYTON KELI	500	500	-	-	-
7369	ALBERT KASIRIMO	4,735	4,735	-	-	-
7370	DENNIS MUTINDA	5,750	5,750	-	-	-
7371	JOSEPH CHARLES	4,135	4,135	-	-	-
7372	COLLINS MUTUNGA	26,085	26,085	-	-	-
7373	MARK KIMEU KYEVA	14,785	14,785	-	-	-
7374	WYCLIFE MUTUNE	2,150	2,150	-	-	-
7375	DANIEL NGALA	5,335	5,335	-	-	-
7376	LAZARUS MUENDO	6,135	6,135	-	-	-
7377	ELVINCE MUSYALA MUTUA	3,800	3,800	-	-	-
7379	CALEB MUOKI	5,650	5,650	-	-	-
7382	VINCENT MAINGI	935	935	-	-	-
7383	SAMUEL MUSYOKA	500	500	-	-	-
7384	HAMMERTONE AURA	6,085	6,085	-	-	-
7385	JOHN MWENDWA	410	410	-	-	-
7386	WAYNE PETER	16,885	16,885	-	-	-
7387	BRAINWELL MUSYOKA	4,050	4,050	-	-	-
7388	ADREW MBAYA	7,750	7,750	-	-	-
7389	SAMUEL NZIOKA	1,750	1,750	-	-	-
7390	PAUL MUINDE	17,745	17,745	-	-	-
7391	EDWIN KIMEU	4,585	4,585	-	-	-
7393	TOM MASIKA	16,085	16,085	-	-	-
7394	DAVID KYALO	86,085	40,435	40,435	5,215	-
7395	WILLIAM MUUO	30,445	30,445	-	-	-
7396	NGUI NYAA	2,350	2,350	-	-	-
7397	EVANS MUTUA	9,585	9,585	-	-	-
7398	MOHAMED IBRAHIM	42,135	40,435	1,700	-	-
7399	JOSHUA MATHEKA	13,050	13,050	-	-	-
7401	ZAKAYO WAFULA	985	985	-	-	-
7402	JOSHUA LEGIAMON	36,050	36,050	-	-	-
7403	FRANCIS MUSAU	32,185	32,185	-	-	-
7404	JOSHUA MWENDWA	3,500	3,500	-	-	-
7405	DANIEL MWENDWA	4,785	4,785	-	-	-
7406	PETER MWANZIA	13,350	13,350	-	-	-
7407	ROBBEN OCHIENG	55,575	40,435	15,140	-	-

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7408	MOSES LENASHE	510	510	-	-	-
7409	ALDRIN BARAKA	88,085	40,435	40,435	7,215	-
7411	PETER KALANZO	6,215	6,215	-	-	-
7412	PHILIP MUUO	2,440	2,440	-	-	-
7413	JUSTIN M MUTHUI	5,985	5,985	-	-	-
7414	BARAKA MWAMBAGHO	4,985	4,985	-	-	-
7415	RAYMOND KIZITO	40,685	40,435	250	-	-
7416	BRIAN MUENDO	6,365	6,365	-	-	-
7417	MUUO J PETER	54,485	40,435	14,050	-	-
7418	DERRICK LEMAYIAN	24,085	24,085	-	-	-
7419	DENNIS MUSYOKA	3,350	3,350	-	-	-
7422	JOHN MUTUA	3,100	3,100	-	-	-
7423	JOEL NZIOKI	14,450	14,450	-	-	-
7424	FESTUS KITHUKA	3,500	3,500	-	-	-
7425	DANIEL MUUO	4,035	4,035	-	-	-
7427	PETER MUTISO	1,985	1,985	-	-	-
7433	ANTONY KARANJA	1,435	1,435	-	-	-
7434	WILLIAM JACOB	8,300	8,300	-	-	-
7435	JOE MAINA	39,285	39,285	-	-	-
7437	STEPHEN MBUVI	4,700	4,700	-	-	-
7438	DENIS MAINGI	6,450	6,450	-	-	-
7439	JEREMIAH WAMBUA	18,285	18,285	-	-	-
7440	DENNIS KISEMEI	4,135	4,135	-	-	-
7441	GABRIEL MUTUNGA	76,685	40,435	36,250	-	-
7442	PRINCE MWENDWA	1,985	1,985	-	-	-
7443	ENOCK MUTHOKA	1,500	1,500	-	-	-
7444	FAUSTINE MUTUNGA	5,000	5,000	-	-	-
7446	BENSON MWENDWA	35,000	35,000	-	-	-
7447	KASISI KYENDE	3,000	3,000	-	-	-
7448	LIONEL NDELEVA	250	250	-	-	-
7449	EMMANUEL MUTUA	51,985	40,435	11,550	-	-
7450	TIMOTHY NDETO	41,885	40,435	1,450	-	-
7451	SAMSON KYALO	4,785	4,785	-	-	-
7452	SAMUEL NYAMAI	7,435	7,435	-	-	-
7453	DENNIS MWENDWA	32,435	32,435	-	-	-
7454	DENIS KYALO	46,985	40,435	6,550	-	-
7455	TEDDY NDETI	4,535	4,535	-	-	-
7456	JOSEPH MUEMA	38,035	38,035	-	-	-
7457	JOHN NDUN'GU	3,150	3,150	-	-	-
7460	BENEDICT MWENDWA	31,935	31,935	-	-	-
7462	SIMON MUTUNGA	5,135	5,135	-	-	-
7463	KORES SAMANYA	2,085	2,085	-	-	-
7464	GIFT MUSAU	27,700	27,700	-	-	-
7465	JAMES KYALO	11,685	11,685	-	-	-
7466	DENNIS MWENDWA	5,135	5,135	-	-	-

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7467	KEVIN MUSYOKA	7,400	7,400	-	-	-
7468	STEPHEN KISEMEI	5,985	5,985	-	-	-
7469	BONIFACE KELI	9,600	9,600	-	-	-
7470	DAVID MUASA	450	450	-	-	-
7471	DAVID NJOROGE	17,835	17,835	-	-	-
7472	MSANIFU KIOKO	14,850	14,850	-	-	-
7473	JOHN WAMBUA	13,050	13,050	-	-	-
7474	PAUL MUEMA	10,235	10,235	-	-	-
7475	CALEB MUTISYA	4,850	4,850	-	-	-
7476	ROBERT KIOKO	4,685	4,685	-	-	-
7478	EMMANUEL MUTINDA	1,500	1,500	-	-	-
7479	DAVID NZOMO	4,450	4,450	-	-	-
7480	MUTHENYA MUTUA	22,905	22,905	-	-	-
7481	DAVID MULWA	41,085	40,435	650	-	-
7483	JULIUS MULI	9,205	9,205	-	-	-
7484	BRIAN A PHILIP	9,235	9,235	-	-	-
7485	ISAAC AMBOLE	5,185	5,185	-	-	-
7486	JOHN SMITH MULWA	7,600	7,600	-	-	-
7487	FELIX OGEMBO	15,500	15,500	-	-	-
7488	SIMON OWUOR	122,385	40,435	40,435	40,435	1,080
7490	JOSEPH MWENDWA	1,335	1,335	-	-	-
7491	GEOFREY MUIA	21,935	21,935	-	-	-
7492	PIUS MAITHYA	67,435	40,435	27,000	-	-
7493	DANIEL MAWILI	46,785	40,435	6,350	-	-
7495	BONFACE MUTUA	1,900	1,900	-	-	-
7496	ANTONY KYALO	114,935	40,435	40,435	34,065	-
7498	DENNIS MUENDO	12,585	12,585	-	-	-
7499	JAMES MBUTHIA	81,885	40,435	40,435	1,015	-
7501	HOSTON MUIINDE MUASYA	385	385	-	-	-
7502	JOEL SIMIYU	71,185	40,435	30,750	-	-
7503	MULI MUTUA	11,895	11,895	-	-	-
7504	CARLOS MAGILU	1,120	1,120	-	-	-
7505	MICHAEL KIMANI	10,050	10,050	-	-	-
7507	BRIAN MWENDWA	57,085	40,435	16,650	-	-
7508	DENNIS MUUO	22,360	22,360	-	-	-
7509	ISAAC MUTISYA	29,795	29,795	-	-	-
7510	MOSES LITAN	38,600	38,600	-	-	-
7514	ABRAHAM SANKALE	3,185	3,185	-	-	-
7515	SAYIANKA GEDION TARAYIA	27,143	27,143	-	-	-
7516	PETER OTIENO	44,935	40,435	4,500	-	-
7517	BENARD KYALO	23,875	23,875	-	-	-
7518	DENNIS MUSYOKA	121,285	40,435	40,435	40,415	-
7520	DENNIS MWANZA	28,785	28,785	-	-	-

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7521	AUGUSTINE MUENDO	64,285	40,435	23,850	-	-
7522	ABEDNEGO SAMMY	37,650	37,650	-	-	-
7523	DENNIS MUTINDA	107,235	40,435	40,435	26,365	-
7524	SHADRACK LENKAI	7,835	7,835	-	-	-
7526	MWONGELA MUTUNGA	14,950	14,950	-	-	-
7527	KIJANA LETOLUO	3,185	3,185	-	-	-
7528	TONNY MUATHE	10,435	10,435	-	-	-
7530	BRIAN KIMANTHI	20,985	20,985	-	-	-
7531	JUNIOR MWENDWA	10,900	10,900	-	-	-
7532	JOHN WAMBUA	18,515	18,515	-	-	-
7533	VINCENT MWENDWA	6,235	6,235	-	-	-
7534	SAMUEL MUTUKU	29,685	29,685	-	-	-
7535	NICHOLAS KYALO	25,335	25,335	-	-	-
7536	NICHOLAS MUTUA	20,485	20,485	-	-	-
7537	EMILIO ANNAN	6,950	6,950	-	-	-
7539	DANIEL MUTINDA	78,185	40,435	37,750	-	-
7540	KELVIN WAMBUA	850	850	-	-	-
7543	ODHIAMBO REGAN OTIENO	134,435	40,435	40,435	40,435	13,130
7544	AYAN GITAHI	9,265	9,265	-	-	-
7545	SHEDRACK SILA	105,685	40,435	40,435	24,815	-
7546	EMMANUEL MUSYOKA	5,250	5,250	-	-	-
7549	DANIEL KIOKO	12,335	12,335	-	-	-
7550	ANTONY MUMO	4,695	4,695	-	-	-
7551	KIVUTHA MBOYA	18,075	18,075	-	-	-
7553	JEFFITHA KINYUA	134,435	40,435	40,435	40,435	13,130
7554	CALVIN MUINDI	64,885	40,435	24,450	-	-
7555	JAVAN TOBIKO	10,750	10,750	-	-	-
7556	JOSEPHAT MAGATI	127,035	40,435	40,435	40,435	5,730
7558	STEPHEN MUUO	65,485	40,435	25,050	-	-
7559	NOAH PATI	2,950	2,950	-	-	-
7560	LELION LEPARAKUO	2,400	2,400	-	-	-
7561	ERIC RAMA	135,035	40,435	40,435	40,435	13,730
7562	KYALO ANGANO MUUO	6,535	6,535	-	-	-
7565	PHILEBETO MAMUNKA	5,735	5,735	-	-	-
7567	CHARLES MUTIE	4,935	4,935	-	-	-
7568	ERICK MUTUA	23,785	23,785	-	-	-
7569	CHRIS MUSYOKA	4,850	4,850	-	-	-
7570	NDOTO MUTETI	42,135	40,435	1,700	-	-
7571	FRANCIS MUTUKU	3,550	3,550	-	-	-
7573	LEINA KIPINTAI	18,785	18,785	-	-	-
7575	RAPHAEL REX	129,017	40,435	40,435	40,435	7,712
7576	DENNIS WANGILA	26,235	26,235	-	-	-
7577	VINCENT MAITHA	27,875	27,875	-	-	-
7578	DENNIS MUEMA	5,115	5,115	-	-	-

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7579	RYAN REXON	88,685	40,435	40,435	7,815	-
7581	MILTON RISANCHO	106,285	40,435	40,435	25,415	-
7584	DANIEL MULEI KYENGO	6,035	6,035	-	-	-
7585	SIMEON MASENKE	23,250	23,250	-	-	-
7587	GABRIEL MUSEMBI	6,160	6,160	-	-	-
7589	VICTORY NDWIWA	77,935	40,435	37,500	-	-
7590	DAVID MUEMA	54,485	40,435	14,050	-	-
7591	BENJAMIN MWENDWA	27,035	27,035	-	-	-
7592	STEPHEN KILONZO	1,400	1,400	-	-	-
7594	JAFFETH MUINDE	3,635	3,635	-	-	-
7595	SAMUEL NDUVA	1,900	1,900	-	-	-
7596	ROBERT KALONZO	59,985	40,435	19,550	-	-
7597	TIPAPE NANGEYA	77,085	40,435	36,650	-	-
7598	RODGERS KEREMA	67,485	40,435	27,050	-	-
7601	MOSES MUTISYA	11,470	11,470	-	-	-
7603	BENARD MWENDWA	132,935	40,435	40,435	40,435	11,630
7604	HASSAN IBRAHIM	51,785	40,435	11,350	-	-
7606	BONFACE LETIA	30,285	30,285	-	-	-
7607	CHARLES TITUS	86,685	40,435	40,435	5,815	-
7609	LIGON KIOKO	35,535	35,535	-	-	-
7610	VINCENT MUTUA	16,935	16,935	-	-	-
7611	DENNIS MUTAVI	40,385	40,385	-	-	-
7612	SIPOI LIOSEN	14,685	14,685	-	-	-
7615	STEPHEN KALONZO	7,050	7,050	-	-	-
7616	SAMUEL KALONZO	77,444	40,435	37,009	-	-
7619	JIMREEVES AZIZ	18,435	18,435	-	-	-
7620	DUBANE AHMED	92,585	40,435	40,435	11,715	-
7621	KELVIN NTIATI KIPAMBA	900	900	-	-	-
7622	COLLINS KYALO	1,485	1,485	-	-	-
7623	HEZEKIEL KIOKO	76,535	40,435	36,100	-	-
7624	TIMA MUNKESIA	4,945	4,945	-	-	-
7625	JOHNSON CLINTON	53,035	40,435	12,600	-	-
7626	ERASTUS KIILU	51,685	40,435	11,250	-	-
7628	KELVIN MUSAU	57,965	40,435	17,530	-	-
7629	SAMWEL BURUGU	56,685	40,435	16,250	-	-
7630	MICHAEL MULI	59,785	40,435	19,350	-	-
7631	MUSEMBI ALEX	55,985	40,435	15,550	-	-
7632	JOSHUA MUTHOKA	62,885	40,435	22,450	-	-
7633	NZINGA MULINGE	43,485	40,435	3,050	-	-
7634	ONESMUS MWANGANGI	60,685	40,435	20,250	-	-
7635	NEWTON KIOKO	61,685	40,435	21,250	-	-
7636	ANTONY MUASYA	61,685	40,435	21,250	-	-
7637	BRIAN MUSYOKA	30,485	30,485	-	-	-
7638	LAWRENCE MULI	27,035	27,035	-	-	-

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7639	PHILJAMES MUTISYA	84,035	40,435	40,435	3,165	-
7640	NICHOLAS MUTUKU	2,500	2,500	-	-	-
7641	DANIEL MUSYOKA	750	750	-	-	-
7643	SADIK MOHAMED	88,685	40,435	40,435	7,815	-
7644	EMMANUEL MUUO	119,435	40,435	40,435	38,565	-
7645	MUSEMBI MUUO ALEX	51,085	40,435	10,650	-	-
7647	JOSEPH MAYIANI	1,735	1,735	-	-	-
7651	WILLY BOSCO MULWA	385	385	-	-	-
7655	SHEDRACK KIKON	108,235	40,435	40,435	27,365	-
7657	KILELO DAVID MATASHA	19,435	19,435	-	-	-
7659	MATOKEO LEWA BEJA	104,635	40,435	40,435	23,765	-
7661	ISSA YASSIN	118,235	40,435	40,435	37,365	-
7662	AMANI MARINGA	92,735	40,435	40,435	11,865	-
7666	MWAMBURI GIFT LIKAMI	71,085	40,435	30,650	-	-
7667	MWAMBURI EMMANUEL KONDE	79,085	40,435	38,650	-	-
7676	NYONGESA REAGAN BUKAMU	8,700	8,700	-	-	-
7679	OLWENY DAVID	18,950	18,950	-	-	-
7681	MUINDI ANTONY MUSYOKA	30,435	30,435	-	-	-
7683	MULI JED JEF	2,185	2,185	-	-	-
7685	Kioko Bernice	50,243	40,435	9,808	-	-
7686	Kyalo Mutinda S	18,050	18,050	-	-	-
7687	Wambua Paul Mboya	17,250	17,250	-	-	-
7689	Gitonga Joseph Muthomi	1,000	1,000	-	-	-
7690	Jemimo Fred Benedict	9,650	9,650	-	-	-
7693	Nyandusi Samuel Amoro	5,385	5,385	-	-	-
7700	Odoyo Justin M	300	300	-	-	-
7799	Ngeta Mark Chege	2,650	2,650	-	-	-
7863	Muthukumi Justus	19,700	19,700	-	-	-
7873	Musyoki Daniel	13,350	13,350	-	-	-
7947	Mwai Dennis	985	985	-	-	-
7950	Kioko Dennis M.	4,400	4,400	-	-	-
7951	Kasyoki Benson	4,750	4,750	-	-	-
7954	Mulei Ian Musyoka	3,965	3,965	-	-	-
7955	Mutia Stephen Charles	791	791	-	-	-
7956	Muthwii Lyeon Maingi	2,035	2,035	-	-	-
7958	Mwambu Godfrey Said	1,150	1,150	-	-	-
7960	Mbinya Prince Nthei	1,500	1,500	-	-	-
7964	Omondi Brian	11,000	11,000	-	-	-
7967	Kombo Salim Mbaruku	11,000	11,000	-	-	-
7969	Mohamed Bakari S	11,000	11,000	-	-	-

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7970	Michael Kitsao	11,000	11,000	-	-	-
7974	Odhiambo Simon	7,900	7,900	-	-	-
7979	Mutisya Brian Mwandeto	850	850	-	-	-
7980	Ouma Benedict Odour	10,400	10,400	-	-	-
7984	Muli James Kilonzi	10,400	10,400	-	-	-
7987	Mwenda John	1,400	1,400	-	-	-
8370	Muendo Brown Munene	4,250	4,250	-	-	-
8413	Kioko Emmanuel Musau	7,050	7,050	-	-	-
8414	Muthama Kaka Boazih	11,225	11,225	-	-	-
8416	Musyoki Alphonce Muimi	130	130	-	-	-
8436	James Erick Mukuva	1,500	1,500	-	-	-
8452	Matumo Stephen Musau	954	954	-	-	-
	CLASS BALANCE	7,759,719	5,140,558	1,880,354	663,250	75,557
	FORM 4					
ADM NO	STUDENT	STUDENT'S TOTAL BALANCE	LESS THAN 1 YEAR	BETWEEN 1- 2 YEARS	BETWEEN 2-3 YEARS	OVER 3 YEARS
7077	MULWA MUUO KELVIN	3,245	3,245	-	-	-
7079	BRIAN K MUTETI	68,300	40,435	27,865	-	-
7080	KELVIN KALUKI	75,680	40,435	35,245	-	-
7081	BRIAN MWENDWA	4,935	4,935	-	-	-
7082	MBONDO J KIMANTHI	5,250	5,250	-	-	-
7084	DICKSON MUTHAMA	16,635	16,635	-	-	-
7085	ALLAN MAITHYA	4,085	4,085	-	-	-
7086	DENNIS KIOKO	4,750	4,750	-	-	-
7087	DAVID MWINZI	10,400	10,400	-	-	-
7088	MUTIE JOSEPH	1,515	1,515	-	-	-
7089	PASCAL K MULI	2,585	2,585	-	-	-
7090	BRIAN MUENDO	37,135	37,135	-	-	-
7091	BUTALIA ISINGA	4,670	4,670	-	-	-
7092	MWANIKI D MUTUA	35,685	35,685	-	-	-
7094	MUMO DENNIS	9,785	9,785	-	-	-
7095	MUTUA MUUO	1,485	1,485	-	-	-
7096	JOHN MUTINDA	16,235	16,235	-	-	-
7097	MAKAU L MUSYOKI	5	5	-	-	-
7098	OMARIBA MUTARI JUSTINE	2,985	2,985	-	-	-
7099	BARAKA MBUVI	3,835	3,835	-	-	-
7100	NDATI MULEI EVANS	2,935	2,935	-	-	-
7101	SANKALE LOISEN	15,985	15,985	-	-	-
7102	FUNDI MWASI FAREL	2,000	2,000	-	-	-
7104	MESHACK MBITHI	75,830	40,435	35,395	-	-
7105	JOEL MUEMA KYUMWA	60,780	40,435	20,345	-	-
7106	MUIA EMAMMANUEL	61,435	40,435	21,000	-	-

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7107	KIOKO DAVID NGILA	64,970	40,435	24,535	-	-
7108	DENIS MUUO	57,085	40,435	16,650	-	-
7109	STANLEY LULE	1,400	1,400	-	-	-
7110	SIMEON MUTUNGA	6,850	6,850	-	-	-
7111	MUINDE MUTINDA JULIUS	2,850	2,850	-	-	-
7112	JOSEPH PAUL	4,659	4,659	-	-	-
7113	EMMANUEL MUUO	12,035	12,035	-	-	-
7114	MUINDE MUMO DANIEL	50	50	-	-	-
7115	MUTINDA JOSEPH	25,775	25,775	-	-	-
7118	MARTIN MUTUNGI	8,835	8,835	-	-	-
7120	ELVIS SILA	4,885	4,885	-	-	-
7121	STEPHEN SCOLAH	53,180	40,435	12,745	-	-
7122	SAFARI ROONEY	4,600	4,600	-	-	-
7123	MAUNDU AMBROSE	1,500	1,500	-	-	-
7124	MESHACK KAESHA	1,850	1,850	-	-	-
7127	CHRISPIN KEBASO KENGERE	62,355	40,435	21,920	-	-
7128	MBWIKI NZYOKA SIMON	8,285	8,285	-	-	-
7129	JAPHETH MUNYAO	4,750	4,750	-	-	-
7131	BRIAN KAMAU	25,735	25,735	-	-	-
7132	MAWEU TEDDY	735	735	-	-	-
7133	DANIEL MUMO	3,785	3,785	-	-	-
7135	JOEL MUTHAMA	26,985	26,985	-	-	-
7136	NDETEI NTHIWA HYRUM	1,760	1,760	-	-	-
7137	COLLINS GESEMBA	1,335	1,335	-	-	-
7138	KYALO PETER	3,500	3,500	-	-	-
7139	MUSYOKA NGUMBAU BRIAN	42,535	40,435	2,100	-	-
7140	MOHAMED ABDALLAH	4,650	4,650	-	-	-
7141	ABDIRISACK SAHAL	44,055	40,435	3,620	-	-
7142	BENARD MUTUNGA	3,585	3,585	-	-	-
7145	WAMBUA AMOS	16,250	16,250	-	-	-
7146	SLIM SHAWN	1,335	1,335	-	-	-
7147	ERICK MUNYAO	16,785	16,785	-	-	-
7149	PATRICK MWENDWA	101,785	40,435	40,435	20,915	-
7150	NINAH ABRAHAM	7,735	7,735	-	-	-
7151	DAVID MUTISO	2,435	2,435	-	-	-
7152	KIMEU EDWIN	5,560	5,560	-	-	-
7153	ADRIANO MUSAU	3,950	3,950	-	-	-
7154	FRANCIS KELI	1,850	1,850	-	-	-
7155	ABDILLAHY YUSUF	3,650	3,650	-	-	-
7156	MUTUNGA MATETE	4,050	4,050	-	-	-
7157	ANDREW MUTUNGA	107,535	40,435	40,435	26,665	-

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7158	KYALO KAVITHI	47,335	40,435	6,900	-	-
7159	SAMSON NGITI	1,500	1,500	-	-	-
7160	WAMBUA MUTISO	21,385	21,385	-	-	-
7161	ERICK MUMO	1,430	1,430	-	-	-
7162	STANLEY MUTISYA	8,385	8,385	-	-	-
7163	MAKILA SAMUEL MULANDI	7,450	7,450	-	-	-
7164	MULI MWENDWA BEN	3,935	3,935	-	-	-
7165	BRIAN MUASYA	1,500	1,500	-	-	-
7166	DANIEL MUKONZO	5,355	5,355	-	-	-
7168	MUTISO ALBANUS	33,385	33,385	-	-	-
7169	MUNYAO MWANIA	15,565	15,565	-	-	-
7170	MUINDI NICHOLAS	41,285	40,435	850	-	-
7171	MUO ERICK	6,495	6,495	-	-	-
7172	DENNIS MUTHAMA MUTISO	68,630	40,435	28,195	-	-
7173	KOMU MULEI	65,780	40,435	25,345	-	-
7174	STEPHEN ROBERT	4,750	4,750	-	-	-
7175	SIMON MUTUA	5,250	5,250	-	-	-
7176	ANTONY MUTHINI	4,800	4,800	-	-	-
7177	MULWA ERICK	4,000	4,000	-	-	-
7178	EMMANUEL MUO	900	900	-	-	-
7180	MUSYOKI MUTHIANI FRIENDRICK	9,385	9,385	-	-	-
7181	DANIEL NZIOKA	36,335	36,335	-	-	-
7183	MBARIA VICTOR	16,775	16,775	-	-	-
7185	MUTUKU FIDELIS	2,100	2,100	-	-	-
7187	ROBERT NZIOKA	14,585	14,585	-	-	-
7188	MUTETI NDETO	3,985	3,985	-	-	-
7189	KIMEU MUTHOKA	2,135	2,135	-	-	-
7191	MUTUNGA JAPHETH	12,435	12,435	-	-	-
7192	STEPHEN MUTIE	2,685	2,685	-	-	-
7193	MUO VICTOR	13,150	13,150	-	-	-
7194	MULI GIBSON	3,335	3,335	-	-	-
7195	JAMES KIMEU	5,950	5,950	-	-	-
7196	GEORGE MUMINA	19,850	19,850	-	-	-
7198	KAVOI JOSHUA	28,665	28,665	-	-	-
7199	DOMINIC MUOKA	3,050	3,050	-	-	-
7200	MULI FESTUS	14,735	14,735	-	-	-
7201	MUTHOKI KIOKO	59,265	40,435	18,830	-	-
7202	PETER MAINGI	2,800	2,800	-	-	-
7203	MWANIA MASILA DENNIS	1,500	1,500	-	-	-
7204	BRIAN MUTUA	15,050	15,050	-	-	-
7205	OMWANDO MARTIN	45,735	40,435	5,300	-	-

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7206	MILA MATOLO NELSON	30,475	30,475	-	-	-
7208	MANYALA MBITHI	179,185	40,435	40,435	40,435	57,880
7209	KELVIN KENNEDY	157,135	40,435	40,435	40,435	35,830
7211	FELIX MBITHI MWENDWA	124,285	40,435	40,435	40,435	2,980
7212	MUTUA ENOCK	63,085	40,435	22,650	-	-
7213	EDWIN MBITHI	45,035	40,435	4,600	-	-
7214	VAATI ERIC	3,500	3,500	-	-	-
7215	MUTUKU DENNIS MUENDO	58,820	40,435	18,385	-	-
7216	JAMES KELI	68,220	40,435	27,785	-	-
7217	MUTUA MUTINDA MATHEW	16,650	16,650	-	-	-
7218	MUSYOKA JOSHUA	39,535	39,535	-	-	-
7219	DENNIS MUSYOKA	1,500	1,500	-	-	-
7220	SIGURVALDASON BARAKA	67,546	40,435	27,111	-	-
7222	METITO LENI	935	935	-	-	-
7223	SAMUEL LEBA	4,385	4,385	-	-	-
7225	MUTUKU MBOLU	9,250	9,250	-	-	-
7226	MUO CALEB MUTINDA	6,585	6,585	-	-	-
7227	KIOKO MASILA LAMECK	16,725	16,725	-	-	-
7228	JAMES OBURA	4,550	4,550	-	-	-
7229	DANIEL KIMANTHI	1,135	1,135	-	-	-
7230	KALOLA FRANAEL	72,525	40,435	32,090	-	-
7232	MICHAEL MUTISYA	50,350	40,435	9,915	-	-
7233	FREDRICK MATHEKA	37,585	37,585	-	-	-
7234	WAMBUA FESTUS MUTENA	57,270	40,435	16,835	-	-
7236	MUSEMBI JOHN	1,445	1,445	-	-	-
7237	MATATA SIMON MAKAU	60,330	40,435	19,895	-	-
7238	MULI MAKAU INNOCENT	5,950	5,950	-	-	-
7239	GIBSON MUSAMBI	72,920	40,435	32,485	-	-
7240	JOSEPH MATIVO	5,285	5,285	-	-	-
7241	JAPHETH MUSYOKI	77,085	40,435	36,650	-	-
7243	PATRICK MUSEMBI KYANIA	67,370	40,435	26,935	-	-
7244	CALEB MUSILI	22,785	22,785	-	-	-
7245	AYUB HANS	7,750	7,750	-	-	-
7246	BRIAN MASILA	500	500	-	-	-
7247	COSMAS MANTHI MWANZIA	39,125	39,125	-	-	-
7249	HARRISON NGAO	13,750	13,750	-	-	-
7250	NZAI STEPHEN RICH	2,500	2,500	-	-	-
7251	MARK MUTISYA	19,085	19,085	-	-	-

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7252	KELVIN MULI	5,285	5,285	-	-	-
7255	VICTOR NGUKI	17,785	17,785	-	-	-
7256	WAMBUA EMMANUEL	169,085	40,435	40,435	40,435	47,780
7257	JAYDEN MUMO	50	50	-	-	-
7258	STEPHEN MUTINDA	69,680	40,435	29,245	-	-
7259	MAKAU MUTUNGI PRESTON	1,635	1,635	-	-	-
7261	ANTONY KIAMBA KASEKU	36,345	36,345	-	-	-
7262	JOE MWAKA MUSYOKI	3,655	3,655	-	-	-
7263	MALUNGU DANIEL	12,385	12,385	-	-	-
7265	FABIAN SAMMY	8,185	8,185	-	-	-
7266	MUMO MAITHYA	127,235	40,435	40,435	40,435	5,930
7267	NGUYO CLEMENT	14,850	14,850	-	-	-
7268	TOM MWONGELA PAUL	935	935	-	-	-
7269	PAUL WAMBUA	20,135	20,135	-	-	-
7270	MAINGI BENEDICT	11,135	11,135	-	-	-
7271	MWANGATA IBRAHIM	34,485	34,485	-	-	-
7272	WAMBUA NICHOLAS	24,847	24,847	-	-	-
7273	MAX OMONDI	61,585	40,435	21,150	-	-
7275	KASYOKI JOEL	60,135	40,435	19,700	-	-
7277	MUSYOKI MUUO STANLEY	2,185	2,185	-	-	-
7279	JOHN NDEME	385	385	-	-	-
7280	TIMOTHY MAUNDU MWEI	78,335	40,435	37,900	-	-
7282	KYALO INNOCENT MUUO	12,685	12,685	-	-	-
7283	JUSTUS DANIEL	1,500	1,500	-	-	-
7284	MESHACK KAZUNGU	22,050	22,050	-	-	-
7291	SHADRACK MWONGELA	17,800	17,800	-	-	-
7292	MARTIN WAMBUA	60,165	40,435	19,730	-	-
7293	GEORGE MASILA	48,485	40,435	8,050	-	-
7294	MWANGI KAMAU PAUL	28,635	28,635	-	-	-
7296	LONGIDA SAITOTI	135,185	40,435	40,435	40,435	13,880
7300	MWAKUYALA YUSUF S	25,345	25,345	-	-	-
7303	DANIEL MUINDE	113,185	40,435	40,435	32,315	-
7304	STEPHEN MUSAU	10,935	10,935	-	-	-
7306	SAMUEL VINCENT MUUO	2,185	2,185	-	-	-
7311	MWANDOTO DAVID K	7,870	7,870	-	-	-
7320	DENG DIL MACHAR	24,150	24,150	-	-	-
7321	WAMBUA BRIAN	4,785	4,785	-	-	-
7323	DAVID SIGEET	2,575	2,575	-	-	-
7325	KYUMWA MOSES	3,635	3,635	-	-	-

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7429	HENRY MUTUKU MUTHINI	7,485	7,485	-	-	-
7512	FABIAN MWENDWA	5,850	5,850	-	-	-
7519	KIPEES PATITA COLLINS	6,785	6,785	-	-	-
7547	BENARD MUTUNGA MWANZA	101,185	40,435	40,435	20,315	-
7574	MUSEMBI LIAM KIOKO	22,285	22,285	-	-	-
7588	MUNG'ALA IAN NGEWA	67,485	40,435	27,050	-	-
7593	KEITH NICHOLAS	750	750	-	-	-
7617	KELVIN MATHEKA	2,500	2,500	-	-	-
7618	JOEL MUTUA MUMO	33,985	33,985	-	-	-
7642	MOLINKA ALPHA	1,465	1,465	-	-	-
7649	JUSTUS SIMIYU WAFULA	73,785	40,435	33,350	-	-
7650	Mulwa Martin	86,085	40,435	40,435	5,215	-
7660	NDARO BAKARI SAIDI	75,685	40,435	35,250	-	-
7664	MUSYIMI MORGAN	4,850	4,850	-	-	-
7665	WAMBUA JAMES	4,235	4,235	-	-	-
7668	SYLVESTER Meshack MUTUA	4,500	4,500	-	-	-
7669	MUTUA ANTONY SILA	3,500	3,500	-	-	-
7670	GLESHIAN SANYA	5,000	5,000	-	-	-
7671	ATER AWER A	14,800	14,800	-	-	-
7672	MOHAMED KALU	63,485	40,435	23,050	-	-
7677	Mumo Alex	18,950	18,950	-	-	-
7678	KABILA PETER	18,950	18,950	-	-	-
7682	OMONDI TONNY COLLINS	18,950	18,950	-	-	-
7688	Mutie Simon Ngali	9,735	9,735	-	-	-
7692	Jervas Kuel Kuel	59,085	40,435	18,650	-	-
7695	Kinyae Januaries Muuo	4,050	4,050	-	-	-
7864	Musa Hamisi	50,150	40,435	9,715	-	-
7866	Ochieng Clinton	19,700	19,700	-	-	-
7902	Mumo Daniel Nzioka	28,385	28,385	-	-	-
7908	Muthama Samuel Muuo	2,900	2,900	-	-	-
7929	Tei Stanley Kyalo	3,885	3,885	-	-	-
7934	Muthui Edwin Muuo	39,850	39,850	-	-	-
7961	Kimanzi Alex	13,900	13,900	-	-	-
7962	Fundi Francis	3,500	3,500	-	-	-
7965	Muasya Sylas	36,950	36,950	-	-	-
7966	Rapaine Jacob Kurao	19,768	19,768	-	-	-
7968	Kioko Musyoki	4,000	4,000	-	-	-
8000	JOSHUA NJAGI	7,850	7,850	-	-	-
8003	MULWA EDWARD NZIOKA	68,350	40,435	27,915	-	-
8004	WAMBUA STEPHEN	69,880	40,435	29,445	-	-

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8005	KATUMO JOHN MUSEMBI	80,460	40,435	40,025	-	-
8006	IAN MUTISO	8,850	8,850	-	-	-
8007	DAVID EBENEZER	900	900	-	-	-
8008	KILONZO MULI B	1,500	1,500	-	-	-
8010	KASUNI KAMOTI ABEL	13,950	13,950	-	-	-
8011	BOSCO WAMBUA	84,185	40,435	40,435	3,315	-
8013	MWANGANGI JEFF KYALO	15,995	15,995	-	-	-
8014	MUIA MAKAU FESTUS	4,640	4,640	-	-	-
8015	Nzivo D Kasyoki	9,135	9,135	-	-	-
8016	KIMWELE JULIUS	5,885	5,885	-	-	-
8019	KING'OO JAMES M	5,335	5,335	-	-	-
8022	MUTUA LEWIS MBUU	1,900	1,900	-	-	-
8023	MAKOVU LUCKY	23,435	23,435	-	-	-
8024	MUTHIANI MUTUNGA VICTOR	69,700	40,435	29,265	-	-
8025	MUTHIANI DENNIS	4,315	4,315	-	-	-
8026	MUTHENYA MUTUA J	2,550	2,550	-	-	-
8027	MUSYOKI MUTUA J	1,750	1,750	-	-	-
8029	MUTHOKA MUINDE JAMES	71,630	40,435	31,195	-	-
8030	MUTUA KELI	2,575	2,575	-	-	-
8031	KILONZO GIFT MUUO	5,950	5,950	-	-	-
8032	MUTUNGA NICHOLAS MUSYOKI	15,450	15,450	-	-	-
8033	MWENDWA SIMON	61,330	40,435	20,895	-	-
8034	MUNYAO ABEL MUTUA	2,050	2,050	-	-	-
8035	ODUOR LEWIS T	68,885	40,435	28,450	-	-
8036	DANIEL MUTAI	1,900	1,900	-	-	-
8038	MOSES MANDU	10,685	10,685	-	-	-
8039	NZILANI SHADRACK MUTINDA	74,480	40,435	34,045	-	-
8040	WAMBUA SAMUEL MUNYAO	1,575	1,575	-	-	-
8041	KASING'A B MATHUVA	1,165	1,165	-	-	-
8042	KITHI YUSUF	4,400	4,400	-	-	-
8046	Nyamai David Mumenyi	11,100	11,100	-	-	-
8110	Muendo Brian	4,850	4,850	-	-	-
8115	Nzivo D Kasyoki	14,850	14,850	-	-	-
8209	Mutinda Jefferson	3,350	3,350	-	-	-
8292	Kasyoki Dominic	13,260	13,260	-	-	-
8313	Mutua Felix	4,850	4,850	-	-	-
8341	Francis Timothy Kasia	400	400	-	-	-
8360	Trevor Blessing Shivambo	4,800	4,800	-	-	-
8381	Oscar Brian Muli	3,500	3,500	-	-	-

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8384	James Longe Maingi	4,850	4,850	-	-	-
8386	Muteti Adams Kyumwa	2,350	2,350	-	-	-
8394	Mboya Evans Mwendwa	11,750	11,750	-	-	-
8396	Nzamu Joseph Wambua	25,250	25,250	-	-	-
8397	Kyalo Morris Muia	2,400	2,400	-	-	-
8415	Musau Alex Munyao	8,350	8,350	-	-	-
8434	Neuya Christopher Lilampon	12,350	12,350	-	-	-
8443	Moses Wambua Mulinge	8,050	8,050	-	-	-
	CLASS BALANCE	6,619,289	4,512,188	1,591,471	351,350	164,280
	GRANT TOTAL	20,962,186	15,085,916	4,495,048	1,141,385	239,837