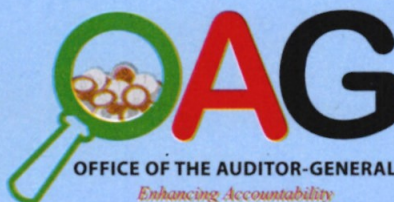


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 30 JUN 2026

DAY.

Tuesday

OFFICER
BY:

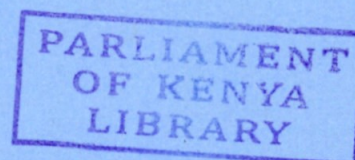
The Remuneration
Magistrate Whip

CLERK-AT
THE TABLE:

Wendy Chebet

THE AUDITOR-GENERAL

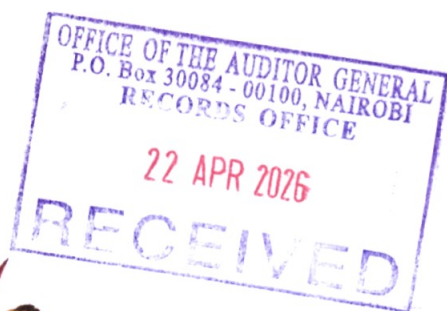
ON



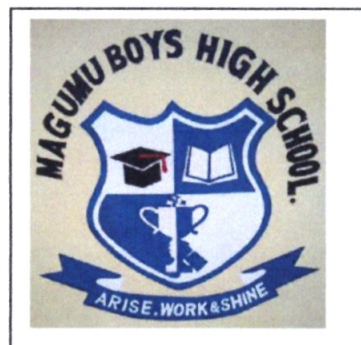
MAGUMU HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2023

NYANDARUA COUNTY



Revised 30th June 2023.



MAGUMU HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

Table of Contents	Page
Acronyms and Definition of Key Terms	Error! Bookmark not defined.
Key School Information and Management	iii
Summary Report of Performance of The School	vii
Statement of School Management Responsibility	xix
Report Of The Independent Auditors (<i>To be attached</i>)	xx
Statement Of Receipts and Payments For the Year Ended 30 th June 2023	1
Statement of Assets and Liabilities As At 30 th June 2023	2
Statement of Cash Flows for the Year Ended 30 th June 2023	2
Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	5
Significant Accounting Policies	7
Notes To The Financial Statements	9
Annexes	19

1. Acronyms and Glossary of Terms

Provide a list of all applicable acronyms and glossary of terms e.g.

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	

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

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

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

The school is a boarding school and had 668 number of students as at 30th June 2023. It has 3 streams and 26 teachers of which 9 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1	Eng. George Thiong'o	Chairman	12/05/2022
2	Mr. D.G Kung'u	Secretary – Principal	12/05/2022
3	Mr. Joseph Muraya	Member – Co-opted	12/05/2022
4	Dr. Njiiru Ngigi wa Thayu	Member – Rep. Parents/Local community	12/05/2022
5	Mr. George K. Mwangi	Member – Rep. Parents/Local Community	12/05/2022
6	Mr. James Ongul	Member – Rep. Parents/Local Community	12/05/2022
7	Ms. Janet Elsa Wanyora	Member - Rep. Parents/Local Community	12/05/2022
8	Ms Regina Kamau	Member – Rep Parents/Local Community	12/05/2022
9	Ms. Joyce Wamahiu	Member – Rep persons with special group	12/05/2022
10	Mr. David Kaniaru	Member – Rep. Sponsor	12/05/2022
11	Mr. Peter Thiong'o	Member – Rep. Sponsor	12/05/2022
12	Ms. Mary Waithaka	Member – Rep. Sponsor	12/05/2022
13	Ms Ruth Murenga	Member – Rep. People with Special need	12/05/2022
14	Ms. Tabitha Muthokya	Member – Rep. Co-opted	12/05/2022
15	Mr. Julius Onchiry	Member – Rep. Co-opted.	12/05/2022
16	Mr. John Wandeto	Member – Rep. Teachers	12/05/2022

KEY SCHOOL INFORMATION AND MANAGEMENT(Continued)**The functions of the School Board of Management are to:**

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Eng. George Thiong'o Mr. D.G Kung'u Mr. Joseph Muraya M/s Janet Elsa Wanyora M/s Mary Waithaka	Chairman Secretary Member Member Member	3
2	Finance,procurement and general purposes Committee	Eng. George Thiong'o Mr. D.G. Kung'u Mr. Joseph Muraya Mr. David Kinyanjui Mr. Peter Thiong'o Mr. Gachuhi T. T Sub County Director of Edu	Chairman Secretary Member Member Member Member	-
3	Academic Committee	Eng. George Thiong'o Mr. D.G. Kung'u Mr. John Wandeto Dr. Njiiru wa Ngigi Thayu Ms Janet Elsa Wanyora M/s Mary Waithaka Mr. David Njoroge Kaniaru	Chairman Secretary Member Member Member Member Member	1

Annual Report and Financial Statements For the year ended 30th June 2023

4	Development Committee	Mr. Peter Thiong'o Mr. D.G. Kung'u Eng. George Thiong'o Mr. Joseph Muraya Mr. David Kinyanjui Mr. Gachuhi T. T	Chairman Secretary Member Member Member Member	2
5	Discipline and welfare Committee	Mr. Joseph Muraya Mr. D.G Kung'u Mr. James Ongul Mr. George Mwangi M/s Ruth Murenga Sub County Director of Edu	Chairman Secretary Member Member Member Member	2

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	David Gatimu Kung'u	TSC No. 387507
2	Deputy Principal	Titus Thumi Gachuhi	TSC No. 358478
3	School Bursar	Teresiah Gathoni Muchau	ICPAK No. ASSOC/328

(e) Schools contacts

Post Office Box: 834-20117; Naivasha

Mobile Number: 0723 958 131

E-mail: magumuhigh@gmail.com

(f) School Bankers

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

1. Name of Bank: ABSA
Branch: Naivasha
Account Number: 027-8106322
2. Name of Bank: Equity Bank
Branch: Naivasha
Account Number: 0200263368725
Branch: Naivasha
3. Name of Bank: KCB
Branch: Njabini
Account Number: 1104243741
4. Name of Bank: KCB
Branch: Njabini
Account Number: 1104241994
5. Name of Bank: KCB
Branch: Njabini
Account Number: 1268426822
6. Name of Bank: Co-op
Branch: Naivasha
Account Number: 01129117872400
7. MPESA pay bill Number: 240530
Attached to bank account number
0200263368725

(g) Independent Auditors

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

3. Summary Report of Performance of The School

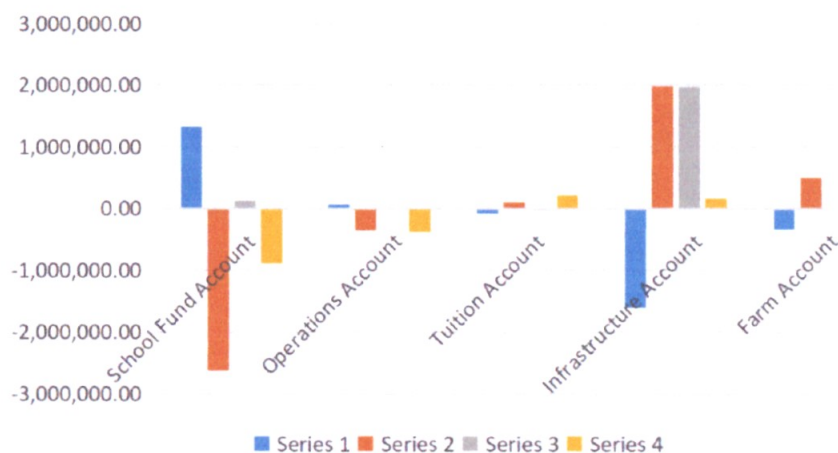
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last three years period between 1st January 2021, upto 30th June 2021 which covers a period of 6 months and 31st July, 2021 upto 30th June 2023 i.e 2 year, and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST FOUR YEARS					
SNO	ACCOUNTS	2023	2022	2021	2020
			Kshs	Kshs	Kshs
1	School Fund Account	1,328,685.75	(2,621,362.10)	125,476.40	(353,505.95)
2	Operations Account	67,580.75	(246,443.20)	(3,106.20)	87,742.20
3	Tuition Account	(74,958.50)	104,559.20	(27,750.25)	(1,111,205.90)
4	Infrastructure Account	(1,605,133.00)	(2,089,782.25)	1,965,286.00	2,836,056.00
5	Farm Account	(333,632.50)	496,711.50	0.00	0.00
	TOTAL	(617,457.50)	(4,356,316.85)	2,059,905.90	1,459,086.35
	Increase/Decrease	(4,973,774.35)	(2,296,410.90)	2,953,543.30	1,832,134.45

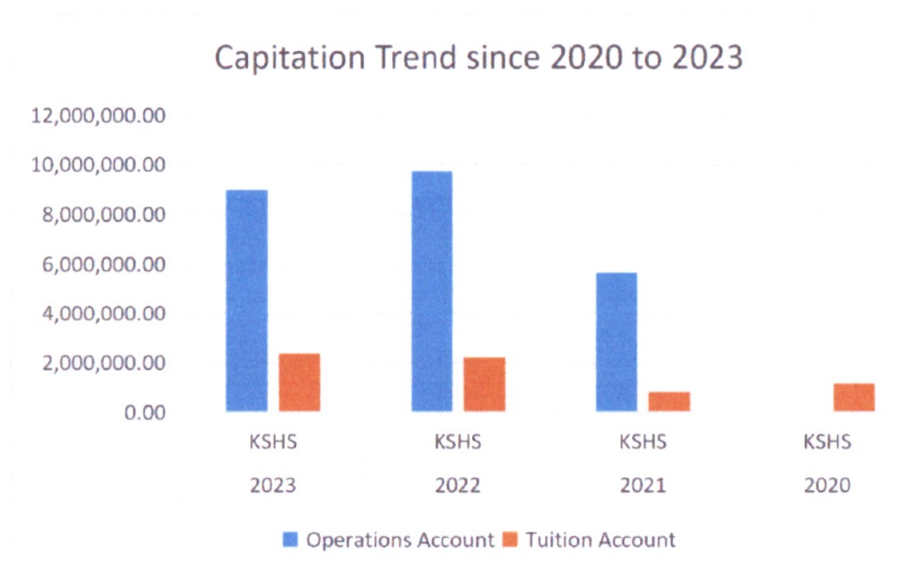
Trend over the last three years



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

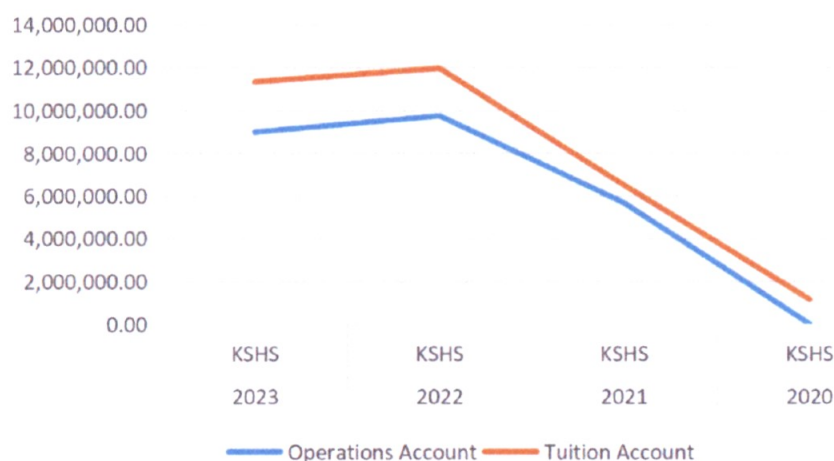
The deficit in school fund account decreased to a surplus of Ksh 1,328,685.75 due to payment of school fees and reduction of debtors. The surplus was utilized in various accounts leading to an aggregate deficit of Ksh. 617,457.50

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2023	2022	2021	2020
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	8,988,513.75	9,746,927.80	5,663,381.80	4,91,425.00
2	Tuition Account	2,347,457.50	2,208,809.20	827,234.75	1,148,850.00
	Total	11,335,971.25	11,955,737.00	6,490,616.55	6,070,275.00
	Increase/Decrease	(619,765.75)	5,465,120.45	420,341.55	(5,560,620.90)
	No of Students	659	672	635	621
	Ratio of Capitation per student	1:17201.8	1:17791.3	1:10221	1:9775



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Capitation Trend since 2020 to 2023



The capitation grants for the financial year 2023 reduced as compared to 2022 from a student ratio of Ksh.17,791.3 to Ksh.17,201.8

The reduction in capitation was as a result of reduction in student population by 13 students

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)					
SNO	ACCOUNTS	2023	2022	2021	2020
		KSHS	KSHS	KSHS	KSHS
1	Tender	0.00	0.00	0.00	33,900.00
2	Farm	155,894.00	496,711.50	0.00	0.00
3	Rent	0.00	0.00	0.00	17,580.00
4	Bus Hire	286,000.00	0.00	0.00	0.00
5	Students' Id card	0.00	0.00	0.00	0.00
	Total	441,894.00	496,711.50	0.00	51,480.00
	Increase/Decrease	(54,817.50)	548,191.50	(51,480.00)	(17,980.00)

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Net Growth since 2020 to 2023



Net Growth since 2020 to 2023

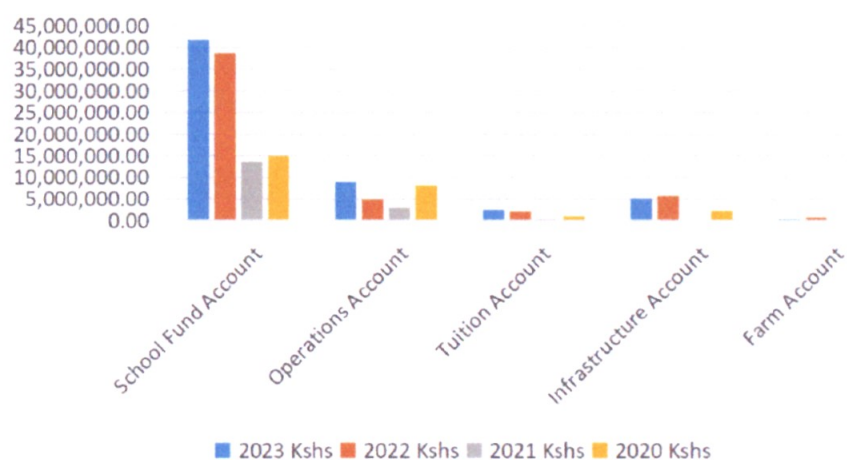


The net growth of other income generating activities for the financial year 2023 was Kshs 441,894.00 as compared to Kshs 496,711.50 in the financial year 2022 which represent a decrease of Kshs 54,817.50.

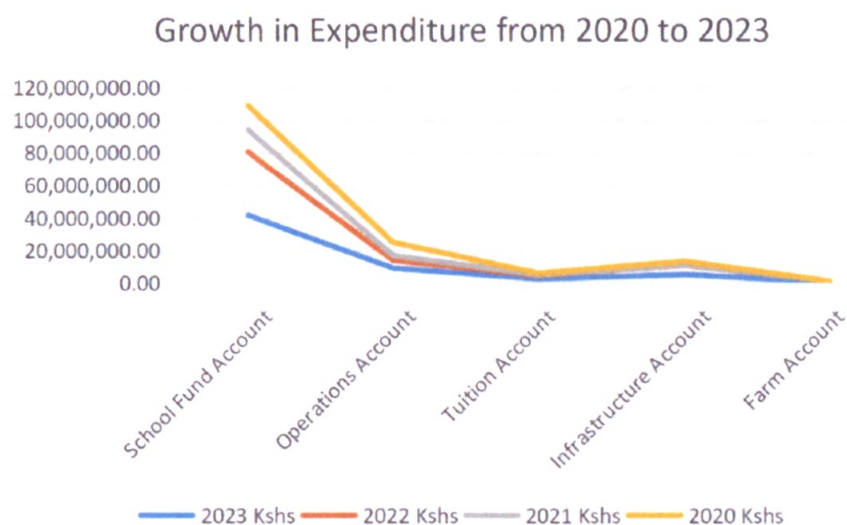
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2023	2022	2021	2020
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	41,799,305.25	38,754,658.85	13,607,245.10	14,975,055.40
2	Operations Account	8,920,933.00	4,865,218.00	3,013,702.00	8,077,810.10
3	Tuition Account	2,422,416.00	2,126,991.00	373,836.00	939,683.00
4	Infrastructure Account	5,081,133.00	5,682,349.25	259,214.00	2,319,466.50
5	Farm Account	489,526.50	641,380.00	0.00	0.00
	Total	58,713,313.75	52,070,597.10	17,253,997.10	26,312,015.00
	Increase/Decrease	6,642,716.65	34,816,600.00	(9,058,017.90)	(16,410,374.05)

Growth in Expenditure from 2020 to 2023



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

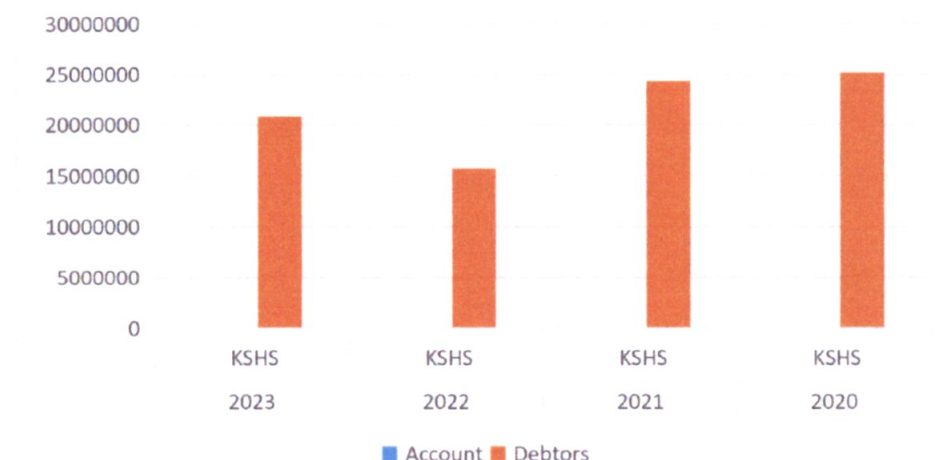


In the financial year 2023 there is a increase of growth in expenditure by Ksh. 6,642,716.65, which has resulted from increase in the prices of goods and services. Infrastructural developments were also carried out in the school, resulting to an increase in expenditure under operations account by Ksh. 4,055,715.00.

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2023	2022	2021	2020
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
	Debtors	20,826,367	15,701,150	24,317,606.40	25,194,232.40
	Total	20,826,367	15,701,150	24,317,606.40	25,194,232.40
	Increase/Decrease	5,125,217	(8,616,456)	(876,626.00)	1,327,196.90

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

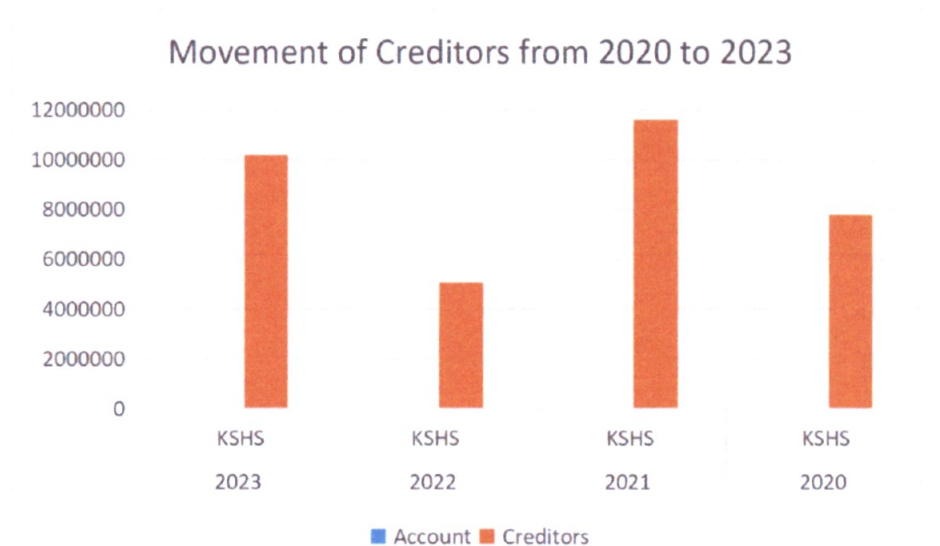
Movement of debtors from 2019 to 2023



Total debtors as at 30th June 2022 increased by Ksh. 5,125,217 to Kshs 20,826,367 compared to Kshs 15,701,150 in the FY 2022. The increase in total debtors could be attributed to low fees payment owing to problems related to the current economic problems cutting across the country.

MOVEMENT OF CREDITORS OF THE SCHOOL					
SNO	ACCOUNTS	2023	2022	2021	2020
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	10,185,811	5,060,594.00	13,677,050	7,770,564.10
	Total	10,185,811	5,060,594.00	13,677,050	7,770,564.10
	Increase/Decrease	5,125,217	(8,616,456)	5,906,486	632,296.00

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

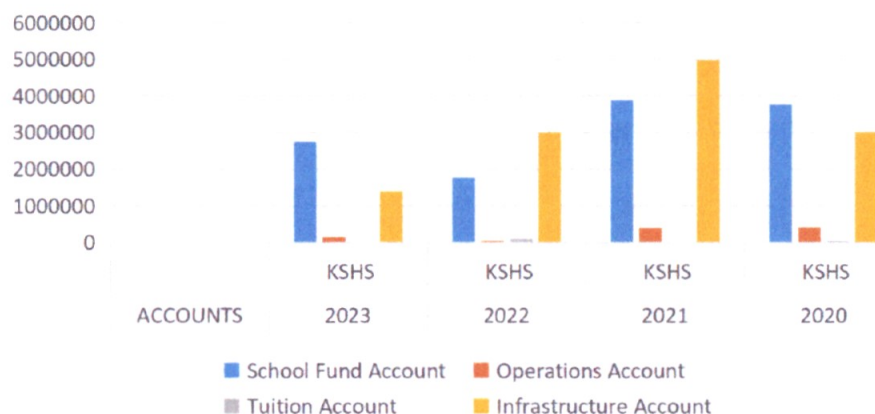


Total creditors as at June, 2022 increased to Kshs 10,185,811 due to an increase in the prices of goods and services and low fees payment attributed to harsh economic conditions in the country. More efforts are being put in place to clear all the creditors (Suppliers and Contractors) through enhanced fee collection strategies and strengthening the internal controls.

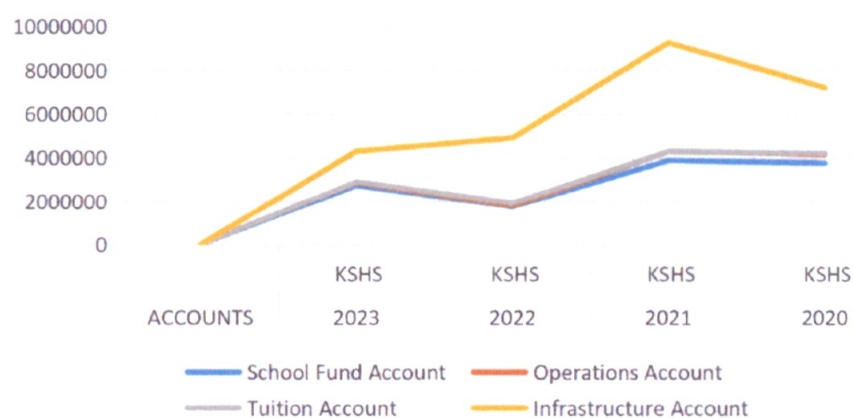
MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2023	2022	2021	2020
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	2,745,015.02	1,768,461.77	3,893,112.37	3,767,635.97
2	Operations Account	142,104.60	46,023.85	404,122.05	407,228.25
3	Tuition Account	29,702.20	114,660.70	10,101.50	37,851.75
4	Infrastructure Account	1,382,615.25	2,987,748.25	4,965,875.50	3,000,589.50
	Total	4,299,437.07	4,916,894.57	9,273,211.42	7,213,305.47
	Increase/Decrease	617,457.50	(4,356,316.85)	2,059,905.95	3,767,635.97

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Movement of Cash and Bank balances from 2020 to 2023



Movement of Cash and Bank Balances from 2020 to 2023



b) Teacher Student ratio:

Between the month of July 2022 and June 2023, the status of the teaching staff was as follows:

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

The teacher student ratio lies at 1: 40. We have a shortage of 11 teachers from the given CBE.

This is due to subject specialization in Form 3 and Form 4

c) Mean score in the year 2020, 2021 and 2022 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	TRANSITION (%)	SCHOOL TARGET	COMMENTS
2022	146	5.1027	102	69.8	7.0	29 students qualified for direct university admission
2021	160	5.35	97		7.0	51 students qualified for direct university admission while another 46 qualified for diploma level while another 60 for certificate level. Best grade was a B+ with 2 students.
2020	104	5.9903	82	78.8	7.0	39 students qualified for direct university admission while another 43 for diploma level. Least grade was a D- with 2 students.

d) Number of Candidates in the 2022 KCSE:

YEAR	2022	2021	2020	2019
No. of Candidates	146	160	104	122
Mean Score	5.1027	5.35	5.9903	5.364

e) Capacity of the school:

By 30th June 2023, the school had a population of 668 boys, the school is a three-streamed boarding school.

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

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

f) Development projects carried out by the school:

In the year ended June 2023, the school undertook the following projects

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
2 No class construction	T.I.G	Completed	1,576,440.00	1,765,890.00	
5 No class renovation	M & I	Completed	2,723,215.00	3,562,687.00	
4 No. Dorm repainting	M & I	Completed		707,220.00	

MAGUMU BOY'S SENIOR
SCHOOL
P.O. Box 834-20117
NAIVASHA
School Principal

4. Statement of School Management Responsibility

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

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

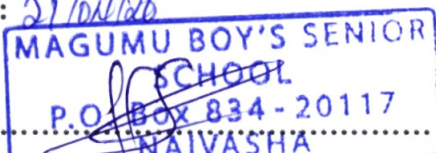
The Board of Management of Magumu High School accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2023, and of the school's financial position as at that date.

.....
Name: Eng. George K. Thiong'o

Designation: Chairman, School Board of Management

Date: 21/04/2023



.....
Name: David G. Kung'u

Designation: School Principal & Secretary to Board of Management

Date: 21/04/2023

.....
Name: Teresiah Muchau

Designation: Bursar/ Finance Officer

Date: 21/04/2023

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON MAGUMU HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - NYANDARUA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Magumu High School set out on pages 1 to 18, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the

provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Magumu High School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies of the Financial Statements

Review of the financial statements revealed the following anomalies;

- i. Variances between the statement of receipts and payments and the ledger;

Item	Statement of Receipts and Payments Amounts (Kshs.)	Ledger Amounts (Kshs.)	Variance (Kshs.)
Capitation grant for tuition	2,347,458	1,866,523	480,935
Capitation grant for operations	8,988,514	5,416,200	3,572,314
school fund income - parents contribution	42,841,991	43,283,885	441,894

- ii. The statement of cashflows reflects Kshs.41,898,831 in respect of cash outflows for boarding school fund payments. However, the statement of budgeted versus actual amounts reflects Kshs.38,882,327, resulting in unreconciled variance of Kshs.3,016,504.
- iii. The statement of cashflows reflects Kshs.5,471,133 in respect of cash outflows from acquisition of assets. However, the statement of budgeted versus actual amounts did not reflect expenditures on infrastructure resulting in unreconciled variance of Kshs.5,471,133.
- iv. The statement of receipts and payments reflects Kshs.444,894 in respect of miscellaneous incomes. However, the summary report of performance of the School on page ix reflects, Kshs.441,894 in respect to other incomes, resulting in unreconciled variance of Kshs.3,000.
- v. The statement of receipts and payments reflects Kshs.444,894 in respect of miscellaneous incomes. However, the corresponding Note 5 to the financial statements reflects Kshs.441,894 in respect to other incomes, resulting in unreconciled variance of Kshs.3,000.

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

2. Overdrawn Bank account and Offsetting of Bank Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,299,437 as disclosed in Notes 10 and 11 to the financial statements. Included in the balance is school fund account- main bank account - ABSA with an overdraft of Kshs.323,310 which has been offset against the cash and cash equivalents balance, contrary to Paragraph 48 of International Public Sector Accounting Standard (IPSAS) 1 which provides that assets and liabilities shall not be offset unless required or permitted by an IPSAS.

In the circumstances, the accuracy, completeness, existence and fair presentation of cash and cash equivalents balance of Kshs.4,299,437 could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,299,437 as disclosed in Notes 10 and 11 to the financial statements. Included in the balance are Equity account, Absa account, and Cooperative account with account balances of Kshs.2,181,830, Kshs.323,310, Kshs.300 and Kshs.886,141, respectively whose bank balances were not supported with cash books, and bank reconciliation statements. In addition, infrastructure account balance of Kshs.1,385,615 was not supported by a bank reconciliation statement.

In the circumstances, the accuracy, completeness, and existence of cash and cash equivalents balance of Kshs.4,299,437 could not be confirmed.

4. Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.20,826,367 as disclosed in Note 13 to the financial statements. However, this balance was not supported by ledgers, statement of account of individual students, invoices and detailed schedules.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs. 20,826,367 could not be confirmed.

5. Variances in Accounts Payable Balance

The statement of assets and liabilities reflects payables balance of Kshs.10,185,811 as disclosed in Note 14 to the financial statements. However, Annex 1 to the financial statements reflects total payables balance of Kshs.2,738,821, resulting in unreconciled variance of Kshs.7,446,990.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.10,185,811 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Magumu High School Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual receipts of Kshs.42,438,578 and Kshs.37,092,272 respectively, resulting in under-funding of Kshs. 5,346,306 (13%).

In the circumstances, the under-funding may have impacted negatively on service delivery to the School.

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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. Non-compliance with the Public Sector Accounting Standards Board Reporting Requirements

The financial statements presented for audit did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows:

- i. The table of contents did not include the corresponding chapter reference numbers.
- ii. The "Acronyms and Definitions of Key Terms" section appears on page ii. However, the table of contents erroneously indicates the page reference as "Error! Bookmark not defined".
- iii. The total expenditure summation was omitted from the statement of budgeted versus actual amounts.
- iv. The table of contents indicates that the statement of cash flow is on page 2. However, review of the report revealed that the statement appears on page 3, resulting in an inconsistency in page referencing.

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

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

The statement of receipts and payments reflects total payments amount of Kshs.58,713,313 as disclosed in Notes 6, 7, 8 and 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,444,500 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization is not defined in government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, regularity of the funds transferred to KESSHA amounting to Kshs.1,444,500 could not be confirmed.

3. Overfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounting to Kshs.2,347,458 and Kshs.8,988,514, respectively, as disclosed in Notes 1 and 2 to the financial statements. During the financial

year, NEMIS reported a total of 695 students, while the enrolment records provided by the the School indicated a total of 652 students, resulting in an unexplained variance of 43 students. As a result of the variance, the School was over-funded by Kshs.701,373 (total capitation received/NEMIS enrolment X 43 students) in capitation grants.

In the circumstances, the over-funding of the School may have affected service delivery to the other schools which did not receive capitation for students and value for money could not be confirmed.

4. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 14 to the financial statements reflects payables balance of Kshs.10,185,811. However, included in the balance is trade payables balance of Kshs.2,738,821 which had been outstanding for over one (1) year, which could lead to risk of loss of public funds through litigations, interests and penalties. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

In the circumstances, the School Management was in breach of the law and there is risk loss of public funds through litigations, interests and penalties.

5. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

6. Delayed Project

As previously reported, audit review of the School's records revealed that the School entered into an agreement on 29 May, 2013, with various partner associations, for implementation of a Natural Resources Management Livelihood Microproject involving construction of an ablution block, biogas digester, baffled reactor and gravel filters at a total project cost of Kshs.5,503,335. The School was to contribute Kshs.550,334 while the partner institutions were to contribute the balance of Kshs.4,953,001. The School subsequently contracted a construction firm on 31 May, 2013 to undertake the works at a contract sum of Kshs.5,503,335 with an expected completion date of 31 August, 2013. On 25 June, 2013, the Water Resources Management Authority deposited Kshs.4,953,001 into the project bank account in fulfilment of the partners' obligation. However, audit review revealed that as at 30 June, 2025, the project had not commenced despite the School having made an advance payment of Kshs.1,375,834, being 25% of

the contract sum, to the contractor on 23 June, 2014. Further, a performance bond as required by the contract agreement was not provided for audit. Although Management-initiated steps to terminate the contract in July, 2015, no evidence of contract termination or recovery of the advance payment was provided as at the time of audit in March, 2026.

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

1. Long Outstanding Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.20,826,367 as disclosed in Note 13 to the financial statements. Included in the balance are receivables of Kshs.15,370,872 which had been outstanding for more than three (3) years and have not been supported by respective ledgers and supporting documentation. Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

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

2. Weaknesses in Management of Assets

Annex 2 to the financial statements on summary of fixed assets register reflects property, plant and equipment balance of Kshs.82,748,440 which includes Land measuring 24.5 acres with a balance of Kshs.50,000,000. However, land ownership documents were not provided for audit.

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

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

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

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

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

4. Failure to Maintain a Bursary Register

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

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

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

Responsibilities of Management and Board of Management

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2026

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

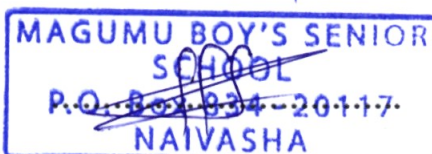
Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,347,457.50	2,208,809.20
Government grants for operations	2	8,988,513.75	9,746,927.80
Government Grants for infrastructure	3	3,476,000.00	0.00
School fund income- parents' contributions	4	42,841,991.00	44,188,210.75
Miscellaneous incomes	5	444,894.00	496,711.50
Total Receipts		58,095,856.25	56,640,659.25
Payments			
Tuition	6	2,422,416.00	2,104,250.00
Operations	7	8,920,933.00	12,083,153.25
Infrastructure	8	5,081,133.00	0.00
Boarding and school fund	9	42,288,831.75	46,809,572.85
Total Payments		58,713,313.75	60,996,976.10
Surplus/Deficit		(617,457.50)	(4,356,316.85)

The school financial statements were approved on 22/09/2023 and signed by:

Name: Eng. George Thiong'o

Chair BOM

Date: 21/04/26



Name: David Kung'u Gatimu
School Principal/ Secretary to
BOM

Date: 21/04/26

Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/04/26

(Comparative FY refers to the financial year preceding the current financial year.)

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,299,383.07	4,914,278.57
Cash balances	11	54.00	2,616.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		<u>4,299,437.07</u>	<u>4,916,894.57</u>
Account's receivables	13	20,826,367	15,701,150.00
Total financial assets		25,125,804	20,618,044.57
Financial liabilities			
Accounts payables	14	10,185,811	5,060,594.40
Net financial assets		14,939,993	15,557,450.47
Represented by			
Accumulated fund b/fwd	15	15,557,450	19,913,767.32
Surplus/deficit for the year		(617,457.50)	(4,356,316.85))
Net financial position		14,939,993	15,557,450.47

The school's financial statements were approved on 22/09/2023 and signed by:

Name: Eng George Thiong'o

Chair BOM

Date: 21/04/26

MAGUMU BOYS SENIOR
SCHOOL

P.O. Box 834-20117

NAIVASHA

Name: David G. Kung'u
School Principal/ Secretary to
BOM

Date: 21/04/26

Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/04/26

(Comparative FY refers to the financial year preceding the current Financial year.)

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		2,347,457.50	2,208,809.20
Government grants for operations		8,988,513.75	9,746,927.80
Government grants for infrastructure		3,476,000.00	0.00
School fund income- parents contributions/ fees		42,841,991.00	44,188,210.75
Other income		441,894.00	496,711.50
Total receipts		58,095,856.25	56,640,659.25
Payments			
Cash outflows for tuition		2,422,416.00	2,104,250.00
Cash outflows for operations		8,920,933.00	12,083,153.25
Cash outflows Boarding/lunch and school fund payments		41,898,831.75	46,809,572.85
Total payments		53,242,180.75	60,996,976.10
Net cash inflow/outflow from operating activities		4,853,675.50	(4,356,316.85)
Cash flow from investing activities			
Acquisition of assets		(5,471,133.00)	0.00
Proceeds from sale of Assets		0.00	0.00
Proceeds from investments		0.00	0.00
Purchase of investments		0.00)	0.00
Net cash inflow/outflows from investing activities		(5,471,133.00)	0.00)
Cash flow from Financing activities			
Proceeds from borrowings/ loans	18	0.00	0.00
Repayment of principal borrowings		0.00	0.00)
Net cash inflow/outflow from financing activities		0.00	0.00
Net increase/decrease in cash and cash equivalents		(617,457.50)	(4,356,316.85)
Cash and cash equivalent at beginning of the FY		4,916,894.57	9,273,211.42
Cash and cash equivalent at end of the FY		4,299,437.07	4,916,894.57

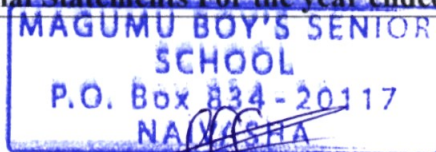
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

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

The school's financial statements were approved on 22/09/2023 and signed by:

Magumu Boys High School

Annual Report and Financial Statements For the year ended 30th June 2023



.....
Name: Eng George Thiong'o

Chair BOM

Date: 21/04/26

.....
Name: David G Kung'u

School Principal/ Secretary to
BOM

Date: 21/04/26

.....
Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/04/26

(Comparative FY refers to the financial year preceding the current Financial year.)

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

STATEMENT OF BUDGETED VERSUS AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023						
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c = a+b	d	e = c - d	f = d/c
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	
(1) CAPITATION GRANT ON TUITION						
Teaching and Learning Materials	2,749,000.00	0	2,479,000.00	2,347,457.50	131,542.50	
SUB-TOTAL	2,749,000.00	0	2,479,000.00	2,347,457.50	131,542.50	
(2) CAPITATION GRANT ON OPERATIONS						
Others	6,298,000.00	0	6,298,000.00	6,273,513.75	24,486.25	
Repair, Maintenance & Improvement	3,350,000.00	0	3,350,000.00	2,715,000.00	635,000.00	
SUB-TOTAL	9,648,000.00	0.00	9,648,000.00	8,988,513.75	659,486.25	
(3) FEES CHARGED ON PARENTS						
Boarding, Equipment & Stores	17,704,248.000	0	17,704,248.00	16,537,013.00	1,167,235.00	
Repair, Maintenance & Improvement	1,463,950.00	0	1,463,950.00	1,410,798.00	53,152.00	
Activity	418,750.00	0	418,750.00	329,708.00	89,042.00	
Others	9,051,030.00	0	9,051,030.00	6,822,887.50	2,228,142.50	
SUB-TOTAL	28,637,978.00	0.00	28,637,978.00	25,100,406.50	3,537,571.50	
OTHER INCOME						
Income from Farming/Dairy Activities	1,673,600.00	0	1,673,600.00	655,894.00	1,017,706.00	
SUB-TOTAL	1,673,600.00	0	1,673,600.00	655,894.00	1,017,706.00	
GRANDTOTAL INCOME	42,438,578.00	0.00	42,438,578.00	37,092,271.75	5,346,306.25	

EXPENDITURE FOR:						
(1) TUITION						
Lab. Equipment	740,000.00	0	740,000.00	545,950.00	545,950.00	
T/L Materials	1,739,000.00	0	2,479,000.00	2,422,416.00	-137,466.00	
SUB-TOTAL	2,479,000.00	0	2,479,000.00	2,422,416.00	408,484.00	
(2) OPERATIONS						
Others	6,298,000.00	0	6,298,000.00	5,511,533.00	786,467.00	
Repair, Maintenance & Improvement	3,350,000.00	0	3,350,000.00	5,081,133.00	-1,731,133.00	
Activity	1,005,000.00	0	1,005,000.00	370,000.00	635,000.00	
SUB-TOTAL	10,653,000.00	0	10,563,000.00	10,962,666.00	-309,666.00	
(3) SCHOOL FUND						
Boarding, Equipment & Stores	17,704,248.00	0	17,704,248.00	21,409,020.20	-3,704,772.80	
Others	9,051,030.00	0	9,051,030.00	12,014,277.60	-2,5963,247.40	
Repair, Maintenance & Improvement	1,463,950.00	0	1,463,950.00	1,310,535.00	153,415.00	
Activity	418,750.00	0	418,750.00	1,843,270.00	-1,424,520.00	
SUB-TOTAL	28,637,978.00	0	28,367,978.00	38,882,326.85	38,882,326.85	

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

The school exceeded the amount in RMI by 52% due to undertaking of several projects and hence utilizing funds available at the beginning of the FY.

The overutilization in activity of Kshs 1,424,520.00 was due levies charged to facilitate activities at different level vs the amount charged per student per year.

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Reference Materials	0.00	0.00
Exercise Books		
Laboratory Equipment	0.00	0.00
Internal Exams		
Teaching / Learning Materials	2,347,457.50	2,208,809.20
Others (specify)*	0.00	0.00
Total	2,347,457.50	2,208,809.20

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,211,304.84	xxx
Repairs And Maintenance	2,715,000.00	3,551,085.00
Local Transport / Travelling	669,229.08	0.00
Electricity And Water	1,363,502.69	0.00
Medical	139,000.00	0.00
Administration Costs	1,336,702.15	0.00
Activity	553,775.00	134,400.00
Other Vote Heads (specify)*	0.00	6,061,442.80
Total	8,988,513.75	9,746,927.80

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	3,476,000.00	0.00
Transition infrastructure grants	0.00	0.00
Administration Block	0.00	0.00
Economic stimulus grants	0.00	0.00
Other (specify)(NGCDF and County govt.	0.00	0.00
Total	0.00	0.00

Notes to the Financial Statements (continued)

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	3,070,299.15	0.00
Repairs and maintenance	3,645,323.00	1,788,171.00
Local transport / travelling	961,138.70	0.00
Electricity and water	1,705,721.75	0.00
Medical	0.00	0.00
Administration costs	1,364,577.40	0.00
Activity	329,708.00	386,820.00
Fee on Boarding Equipment and stores	26,268,677.00	23,840,600.75
PA Levies*	5,409,646.00	6,960,182.00
KCSE Exam	23,900.00	87,100.00
Others voteheads	0.00	11,054,337.00
Tenders	63,000.00	71,000.00
Total	42,841,991.00	44,188,210.75

*Includes all levies charged by the school outside the fees structure but by mutual agreement with the parents.

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Rent Income	0.00	0.00
Income From Farming Activities	155,894.00	496,711.50
Insurance Compensation	0.00	0.00
Income From Bus Hire	286,000.00	0.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Total	441,894.00	496,711.50

(Include an explanation on the kind and source of grants/ donations received by the school.)

*Ensure proper authorization from MOE before obtaining loans/borrowings.

*Indicate what other income relates to including income arising from writebacks if any.

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	0.00	0.00
Laboratory Equipment	97,515.00	171,660.00
Teaching / Learning Materials	2,323,665.00	1,930,610.00
Bank Charges	1,236.00	1,980.00
Total	2,422,416.00	2,104,250.00

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	2,269,218.00	1,819,771.00
Service Gratuity	376,068.00	401,592.00
Administration Cost	1,035,911.00	1,409,643.00
Repairs And Maintenance & Improvements	2,866,000.00	343,140.00
Local Transport / Travelling	483,328.00	33,000.00
Electricity And Water	1,232,077.00	1,929,701.00
Medical	114,931.00	41,799.00
Activity Expenses	543,400.00	463,640.00
Others (specify)	0.00	0.00
Total	8,920,933.00	6,442,286.00

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Renovation of Classrooms	3,562,687.00	4,965,817.25
CCTV Installation	0.00	675,050.00
Dormitory renovation	707,220	0.00
Purchase of furniture	620,000.00	0.00
T.I.G- CBC Classrooms	189,450.00	0.00
Others – Bank charges	1,776.00	0.00
Total	5,081,133.00	5,640,867.25

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	4,921,255.00	6,456,647.00
Service Gratuity	0.00	xxx
Repairs And Maintenance & Improvements	1,310,535.00	1,377,667.00
Local Transport / Travelling	2,365,635.00	856,200.00
Electricity And Water	1,487,572.00	1,032,096.00
Medical Expenses	21,253.45	203,470.00
Administration Costs	3,239,815.60	2,784,996.85
Expenses On Income Generating Activities**	489,526.50	0.00
Fee On Boarding Equipment and Stores	22,208,514.20	27,284,003.00
KCSE Exam	75,900.00	87,100.00
Activity	1,843,270.00	601,590.00
Acquisition Of Assets	390,000.00	0.00
PA expenses	3,743,555.00	6,145,803.00
Others (specify)	0.00	0.00
Total	42,288,831.75	46,809,572.85

(Expenses on income generating activities** should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104243741	29,702.20	114,660.70
Operations Account	Active	1104241994	142,104.60	46,023.85
School Fund Account- Main Account-ABSA	Active	027-8106322	(323,309.80)	124,419.15
School Fund Account- Main Account- EQUITY	Active	0200263368725	2,181,829.50	552,657.30
Savings Account	Dormant	027-817341	299.90	299.90
Bio- Latrine- Co-operative	Active	01129117872400	886,141.42	1,088,469.42
Infrastructural Account	Active	1268426822	1,385,615.25	2,987,748.25
Total			4,299,383.07	4,914,278.57

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	54.00	2,616.00
Total	54.00	2,616.00

12 Short Term Investments

Description	2022-2023	2021-2022
	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

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	20,826,367.30	17,701,150.00
Other Non-Fees Receivables		
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	20,826,367.30	17,701,150.00

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	5,455,495.00	26.20%	4,027,564.00	25.65%
Between 1- 2 years	-	0.00%	307,572.00	1.96%
Between 2-3 years	-	0.00%	769,342.00	4.90%
Over 3 years	15,370,872.30	73.80%	10,596,672.00	67.49%
Total (should tie to note 13 a)	20,826,367.30	100.00%	15,701,150.00	100%

14 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	9,378,476.40	4,109,291.40
Prepaid Fees	807,335.00	951,303.00
Retention Monies	0.00	0.00
Unpaid salaries and statutory deductions	0.00	0.00
Caution money	0.00	0.00
Other payables (<i>specify</i>)	0.00	0.00
Total	10,185,811.40	5,060,594.40

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	2022-2023	% of the total	2021-2022	% of the total
Less than 1 year	6,639,655.00	70.80%	2,100,742.00	51.12%
Between 1- 2 years	55,222.00	0.59%	2,008,549.40	48.88%
Between 2-3 years	-	0.00%	0.00	0%
Over 3 years	2,683,599.40	28.61%	0.00	0%
Total (should tie to note 14)	9,378,476.40	100.00%	4,109,291.40	100%

15 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	4,914,278.57	9,270,890.42
Cash Balances	2,614.00	2,321.00
Short Term Investments	0.00	0.00
Receivables	15,701,150.00	24,317,606.40
Payables	(5,060,594.40)	(13,677,050.50)
Total	15,557,448.17	19,913,767.32

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	2022-2023	2021-2022
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Others (specify)	0.00	0.00
Total	0.00	0.00

17 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	15	620,000.00	620,000.00
Trees	140	210,000.00	150,000.00
Total		830,000.00	770,000.00

18 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

Other important disclosure notes

19 Stock/ Inventory

Description	2022-2023	2021-2022
	Kshs	Kshs
Food stuffs	320,184.00	
Teaching materials	43,360.00	
Farm produce		
Medication		
Construction Materials		
Others (specify)	0.00	
	363,544.00	

(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)

20 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

MAGUMU BOYS SENIOR
SCHOOL
P.O. Box 834-20117
Sign and Date
Principal
NAIVASHA

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance Comparative 2021-2022	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
1. Piters Enterprises	3,584,357.40	01/01/2021	1,575,808.00	2,008,549.40	2,008,549.40	
2. Kinangop Everbest	804,440.00	30/06/2022	764,218.00	40,222.00	40,222.00	
3. Piters Enterprises	675,050.00	01/01/2021	0.00	675,050.00	675,050.00	
4. Annemu Investments	15,000.00	30/06/2022	0.00	15,000.00	15,000.00	
Sub-Total	4,388,797.40		2,340,026.00	2,738,821.40	2,738,821.40	
Supply Of Goods						
5. Satima Protea Investment	278,850.00	01/07/2022		278,850.00		
6. Samuel Gitau Mutungu	1,333,000.00	01/07/2022		1,333,000.00		
7. Rahab Wanjiru Kimathi	40,000.00	01/01/2023		40,000.00		
8. Hannah Njoki	330,550.00	01/07/2022		330,550.00		
9. Samny Enterprises	732,078.00	01/07/2022		732,078.00		
10. Simon Kimani Muiruri	130,000.00	01/07/2022		130,000.00		
11. Virginia Mwihaki Gachagua	120,000.00	01/07/2022		120,000.00		
12. Grace Wangui	170,355.00	01/07/2022		170,355.00		

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance Comparative 2021-2022	Comments
13. Joflam Investments	373,580.00	01/07/2022		373,580.00		
14. Gladys Wangui	20,500.00	01/07/2022		20,500.00		
15. Lilisam sports	173,400.00	01/07/2022		173,400.00		
16. Chakiel Investments	47,000.00	01/07/2022		47,000.00		
17. Samis Softwares Ltd	40,000.00	01/07/2022		40,000.00		
18. Minazi Apparel	179,700.00	01/01/2023		179,700.00		
19. Rose Wanjiku Kimani	28,490.00	01/07/2022		28,490.00		
20. The Copy Cat Ltd	133,400.00	01/07/2022		133,400.00		
21. Tabitha Nyokabi Kihoro	176,627.00	01/07/2022		176,627.00		
22. Propa Uniforms	341,220.00	01/07/2022		341,220.00		
23. DPL Festive Ltd	582,282.00	01/07/2022		582,282.00		
24. Saddle Point Furniture	620,000.00	01/01/2023		620,000.00		
25. Flyover Master Sawmill Ltd	162,360.00	01/01/2023		162,360.00		
26. Bentage Geneeral Supplies	410,500.00	01/07/2022		410,500.00		
27. Laboquips suppliers	37,935.00	01/07/2022		37,935.00		
Sub-Total	6,461,827.00			6,461,827.00		
Supply Of Services						
28. Framaha Enterprises	177,828.00	01/07/2022		177,828.00		
Sub-Total	177,828.00			177,828.00		

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022-2023	Outstanding Balance Comparative 2021-2022	Comments
Grand Total	11,028,452.40			9,378,476.40	2,738,821.40	

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land	50,000,000.00	390,000.00	0.00	50,390,000.00
Buildings And Structures	15,250,000.00	1,576,440.00	0.00	16,826,440.00
Motor Vehicles	2,737,000.00	0.00	0.00	2,737,000.00
Office Equipment, Furniture And Fittings	2,400,000.00	0.00	0.00	2,400,000.00
Textbooks	550,000.00	0.00	0.00	550,000.00
ICT Equipment	1,295,000.00	0.00	0.00	1,295,000.00
Tools And Apparatus	3000,000.00	0.00	0.00	300,000.00
Other Machinery And Equipment	5,250,000.00	0.00	0.00	5,250,000.00
Heritage And Cultural Assets	0.00	0.00	0.00	0.00
Intangible Assets- Soft Ware	0.00	300,000.00	0.00	300,000.00
Total	80,482,000.00	2,266,440.00	0.00	82,748,440.00

(The school should ensure that a detailed fixed assets register is maintained).

MAGUMU HIGH SCHOOL				
FEES DEBTORS AS AT 30TH JUNE, 2023				
No	Student Name	Adm No	Class	Balance
1	JOHN MWANGI GITHIRI	7857	3NULL	19,500
2	ARTHUR KARANJA CHEGE	8027	4ALPHA	15,579
3	HUMPHRY CHEGE	8089	4BETA	1,714
4	FRANCIS KAMAU WAMBUI	8103	4ALPHA	11,495
5	STEPHEN NDUNG'U NDERITU	8140	4ALPHA	6,360
6	JARED BRIAN OMARE	8152	4BETA	5,942
7	THOMAS MWAI NDERITU	8233	4THETA	10,175
8	EVANSON NJENGA KANGETHE	8234	4BETA	15,170
9	JOSEPH KIMANI NGANGA	8236	4BETA	10,035
10	ROBERT MWANGI WANGUI	8237	4THETA	500
11	SAMUEL GICHUKI KAGUCHU	8238	4BETA	9,220
12	SIMON MATHU KARANJA	8239	4THETA	23,735
13	BEN MWANGI KAMAU	8241	4BETA	64,008
14	JOHN WACHIRA WANENE	8242	4THETA	16,714
15	TONY PARASMEI KULUO	8243	4ALPHA	12,430
16	ALEX MAINA KAHARA	8244	4ALPHA	19,835
17	PETER NJOROGE NJENGA	8247	4THETA	28,214
18	PETER MUIRU MACHARIA	8248	4THETA	7,435
19	KELVIN MURIITHI MWANGI	8251	4ALPHA	16,720
20	AMOS KARANJA WAINAINA	8253	4ALPHA	535
21	ADRIAN NGURURI KIHARA	8254	4ALPHA	22,835
22	WILSON KIRAGU NJOROGE	8256	4ALPHA	6,235
23	EZEKIEL MBURU NJUGUNA	8258	4BETA	19,020
24	KELVIN MUCHAI NDUNG'U	8259	4BETA	3,707
25	DAVID MBUGUA BIBIU	8260	4THETA	5,535
26	JAMES KIHORIA MAINA	8262	3BETA	9,120
27	DENIS WARUI NJOROGE	8263	4ALPHA	649
28	DAVID NJAKU WACHIRA	8264	4BETA	3,435
29	PETER NDUKA GATHOGO	8265	4BETA	1,905
30	PETER NDUKA THUO	8266	4BETA	1,020
31	JOSHUA KIMUNYA WAIRIMU	8267	4ALPHA	6,335
32	CHRIS WANYOIKE KIMANI	8269	4ALPHA	1,687
33	PETER JOHN GITHOME	8270	4ALPHA	3,434
34	MARTIN KIMIRU MUCHERU	8271	4ALPHA	2,535
35	KELVIN NJENGA NDUNG'U	8272	4THETA	10,035
36	DAVID KIMANI THIGARI	8274	4BETA	8,535
37	PETER KARANJA MUNGAI	8275	4ALPHA	4,385
38	DAVID NJUGUNA MAINA	8277	4ALPHA	4,500
39	CALEB CHEGE KURIA	8278	3BETA	2,665
40	STEPHEN MACHARIA MWANGI	8282	4THETA	13,520
41	PAUL MWANIKI GIKONYO	8286	4ALPHA	7,940
42	ARTHUR KIMANI KIHARA	8288	4THETA	54,535
43	THOMAS KINYANJUI NYAMBURA	8289	4ALPHA	4,435
44	SIMON MUNIU KINYANJUI	8290	4BETA	47,435
45	AMOS NJENGA NGUGI	8291	4ALPHA	13,780
46	BRIAN NDUNG'U NGUGI	8292	4BETA	13,780
47	FELIX MURA KIMANI	8298	4ALPHA	3,714
48	DAVID WANJOHI NYOKABI	8299	4ALPHA	13,405
49	STEPHEN KAMUNGE KARIUKI	8300	4BETA	8,214
50	DENIS THUO KARUGU	8301	4THETA	13,515

51	JOEL MWAURA NDUNG'U	8302	4BETA	16,335
52	NICHOLUS MUOKI MWAU	8303	4THETA	3,535
53	GEORGE MACHARIA KURIA	8304	4ALPHA	17,470
54	KENNEDY GIKONYO NGECHU	8305	4ALPHA	1,350
55	JOSIAH MAINA KAMUNGE	8306	4ALPHA	3,235
56	IGNATIUS MUIKIA MATHERI	8308	3BETA	12,055
57	NJOROGE KITH CHEGE	8309	4BETA	5,714
58	COLLINS MWANGI WANGARI	8310	4THETA	17,735
59	FRANCIS MACHARIA MUKUNA	8311	4ALPHA	15,435
60	KENNEDY KAHUHU WAMBUI	8312	4THETA	25,750
61	VINCENT WAITHAKA NGIGE	8316	4BETA	23,035
62	ANTONY MAINA MWAI	8317	4ALPHA	34,630
63	ALVIN MUIGAI BORO	8320	4THETA	17,435
64	SIMON KARUGA KAGWI	8322	4BETA	19,435
65	VICTOR MUNGAI MUNGAI	8324	4BETA	17,814
66	BONFACE MATHEKA MUTHUKIA	8325	4BETA	1,710
67	ROONEY MWANZIO	8326	4BETA	10,856
68	JAMES THAGANA GITHINJI	8327	4ALPHA	3,235
69	BENSON WAINAINA MACHARIA	8329	4BETA	6,545
70	JEREMIAH NDUNG'U KIARIE	8330	4ALPHA	4,514
71	DAVID NJUKU	8331	4BETA	10,700
72	ERIC KABUTHI MUCHIRI	8332	4BETA	30,700
73	CHARLES MAKUMI	8333	4BETA	15,935
74	ANTONY WACHIRA GATHIAKA	8335	4THETA	6,020
75	SAMUEL REGERU MUNE	8336	4ALPHA	14,435
76	PETER GIKONYO NGANGA	8338	4BETA	19,535
77	DAVID NJOROGE	8339	4ALPHA	9,835
78	VICTOR MWANGI MACHARIA	8341	4BETA	3,315
79	PETER GIKANGA WANDERI	8342	4THETA	18,535
80	CLIFFORD GITHINJI WACHIRA	8343	4ALPHA	45,470
81	JOSEPH KAMAU GICHUKI	8344	4THETA	16,100
82	GADSON KARANJA MUNGAI	8345	4ALPHA	9,305
83	JOHN KAMAU NJIHIA	8346	4ALPHA	21,252
84	SAMUEL MUIGAI KANJABI	8347	4ALPHA	6,535
85	JOHNIAN GAITHO NG'ANG'A	8348	4ALPHA	2,014
86	ISAAC MWANGI GATHUIYA	8349	4BETA	57,150
87	DAVID KINUTHIA MWAURA	8350	4ALPHA	17,535
88	STEPHEN MWANIKI KIAMBURU	8351	4THETA	12,735
89	MOSES NJENGA NG'ANG'A	8352	4BETA	3,000
90	MICHAEL MUTHEE NDIRANGU	8354	4ALPHA	20,535
91	JOSEPH KAHIHU WANGUI	8356	4THETA	4,540
92	KELVIN KIIGA NDIRANGU	8358	4THETA	8,950
93	MICHAEL NDUNG'U KABAHI	8360	4BETA	6,535
94	DAVID KARANJA KAMAU	8361	4THETA	1,300
95	BRIAN GACHERU	8362	4BETA	1,299
96	JEREMY NGUGI KARIGI	8363	4ALPHA	6,557
97	JOSEPH MWAI WAHOME	8368	4BETA	7,660
98	KEN MUCHAI MWAURA	8369	4BETA	8,370
99	STEPHEN NJUGUNA	8371	4ALPHA	22,070
100	GIDEON GITIHU GITONGA	8372	4THETA	18,135
101	JOSEPH NDIRITU WANJIRA	8373	4THETA	22,265
102	JOHN NDERITU WACHIRA	8375	4BETA	2,035
103	JOSEPH KARUGA MATHERI	8376	4BETA	17,766
104	NIMROD BARAKA LYMASIA	8379	4BETA	19,220
105	ROY KARUA GATHONI	8380	4THETA	6,035

106	FREDRICK MUNGE GITAU	8382	4BETA	13,800
107	EVANSON MWANGI MUTHONI	8384	4THETA	8,985
108	TIMOTHY MUTABAI KANYORA	8385	4BETA	6,500
109	LEWIS MURIITHI NJUGUNA	8386	4ALPHA	19,035
110	SIMON NDERU MOCHU	8387	4THETA	54,720
111	EMMANUEL GAMBO POLE	8389	4ALPHA	30,894
112	JAMES NGUGI	8394	4BETA	10,570
113	LESHAN JOSEPH SAMANTE	8397	4THETA	720
114	JAMES MAINA WANGARI	8399	4BETA	58,520
115	JAMES GICHUNGU NGETHE	8400	4ALPHA	29,534
116	JULIUS KIMANI	8401	4ALPHA	7,535
117	GEORGE KIMANI NJUGUNA	8405	4ALPHA	60,750
118	SILVESTA NJOROGI WANJIKU	8406	4BETA	13,150
119	DAVID MBURU NGANGA	8407	4THETA	10,545
120	NELSON NGANGA KARANJA	8411	4ALPHA	70,302
121	GILBERT SAFARI KENGA	8412	4THETA	24,179
122	MARTIN BORO NGIGI	8413	4ALPHA	22,850
123	NICHOLUS MAINA WAITHIRA	8414	4ALPHA	16,585
124	BRIAN MAINA NJOROGI	8418	4BETA	8,270
125	DENIS KAMAU MURAYA	8419	4BETA	81,600
126	SIMON BARAKA NJUGUNA	8420	4THETA	26,445
127	ODHIAMBO OSCAR OTIENO	8425	4BETA	6,320
128	KIBUCHI BENSON KINYUA	8426	4BETA	11,715
129	JOHN KARANJA NJENGA	8427	4BETA	18,704
130	MOSES KIMANJA	8438	3BETA	5,020
131	SIMON GICHIMU WANGUI	8443	3BETA	120
132	VINCENT MAINA WANGARI	8444	3THETA	3,965
133	MUIGAI DAVID NGARUIYA	8446	3ALPHA	1,000
134	PETER MWANGI THUO	8448	3THETA	7,020
135	NJOGU MICHAEL NYUTU	8449	3ALPHA	4,620
136	BRIAN KAMAU KINYUA	8453	3BETA	4,220
137	DERRICK KYALO	8456	3ALPHA	2,720
138	RAPHAEL MUTUA	8458	3THETA	3,070
139	ELVIS MURAYA	8460	3BETA	5,295
140	PHILIP MAINA	8461	3ALPHA	3,120
141	COLLINS KARUIRU NGATIA	8464	3THETA	6,520
142	JOSEPH KANG'ETHE NGUGI	8468	3ALPHA	27,420
143	JOHNSON GICHEHA	8469	3THETA	6,670
144	AUSTIN MUNYUA	8470	3BETA	7,370
145	BRIAN GICHIRE	8472	3THETA	7,100
146	NJUGUNA SAMUEL KOIGI	8473	3ALPHA	15,770
147	BENARD MAINA KIMANI	8474	3BETA	10,120
148	THUITA PAUL MWANGI	8477	3ALPHA	3,620
149	MWANGI AMBROSE MAINA	8479	3ALPHA	920
150	EVANS NDEGWA MURAYA	8481	3BETA	1,620
151	KARANJA DAVID NJOGU	8482	3BETA	37,020
152	SAMUEL MWANGI MWANGI	8483	3THETA	19,870
153	NYAMAI JOSIAH MUMO	8485	3ALPHA	11,000
154	KARUGA VICTOR KIMANI	8486	3BETA	8,420
155	CHARLES NGUYO RUKWARO	8487	3THETA	9,620
156	PETER MBUGUA KANG'ETHE	8489	3THETA	3,720
157	MARCUS SIMON MWAURA	8490	3THETA	15,020
158	DANIEL MWANGI	8491	3ALPHA	8,520
159	PAUL NDERU WANJIRU	8492	3BETA	620
160	FRANCIS IREGI KURIA	8493	3BETA	19,020

161	MARTIN KEYA	8494	3ALPHA	13,620
162	KAMAU NATHAN MUREITHI	8496	3ALPHA	3,620
163	PAUL KAMANDE	8497	3THETA	37,120
164	NELSON WANDURUA	8498	3ALPHA	65
165	STEPHEN WANYOIKE MUIRURI	8499	3BETA	10,670
166	PETER NJUGUNA	8500	3THETA	7,520
167	JOB JEFF MBURU	8501	3THETA	12,320
168	SAMUEL GITHINJI	8502	3BETA	10,520
169	FRANCIS NJOGU NJUGUNA	8503	3BETA	13,620
170	NEWTON MUNENE	8505	3ALPHA	5,246
171	ELVIS OSIEMO GETUBO	8506	3THETA	10,415
172	DAVID NJENGA	8507	3THETA	13,355
173	ERICK WAINAINA MBAIRE	8508	3BETA	7,120
174	MWANGI FRANCIS KIRUKA	8509	3ALPHA	20
175	MICHAEL GATHOGO WAWERU	8510	3ALPHA	1,520
176	JAMES MUHIA WAWERU	8511	3ALPHA	5,620
177	GIDEON KINUTHIA NJOROGE	8512	3BETA	15,520
178	JEFF GICHERU NGUGI	8513	3THETA	3,620
179	WAINAINA DANIEL NDIRANGU	8514	3ALPHA	29,528
180	JOHN MUCHIRI	8515	3ALPHA	10,453
181	ALEX CHEGE KILUNYU	8520	3THETA	3,620
182	VICTOR KIMANI MUIRURI	8521	3BETA	3,000
183	PETER NDUNG'U NGIGE	8522	3BETA	6,620
184	MUTHUI MAXWEL N	8523	3BETA	2,370
185	DAN KARANJA	8525	3ALPHA	15,519
186	KENAN MUCHAI NJENGA	8527	3BETA	10,520
187	STEVE NINI	8528	3THETA	2,470
188	JOHN CHEGE WANJIRU	8534	3THETA	15,620
189	LAWRENCE MUIRU MURIITHI	8535	3THETA	19,175
190	ZAKAYO ITEMO	8536	3ALPHA	18,745
191	PAUL KIBE GICHUKI	8538	3ALPHA	820
192	GACHUIRI BRANDON MUGO	8540	3ALPHA	23,310
193	AMOS KARIUKI	8542	3THETA	3,620
194	MOSES KING'ORI KAMAU	8544	3BETA	6,620
195	JOHN MWANGI NDUNG'U	8545	3BETA	2,500
196	MAINA ISAAC KIARIE	8547	3ALPHA	6,020
197	KAMAU ALEX NJENGA	8550	3ALPHA	9,720
198	KELVIN KIUGI NGUGI	8551	3THETA	12,220
199	KENNEDY NJOGU WANJIKU	8552	3BETA	5,020
200	FESTO MIRARA	8553	3THETA	2,520
201	SAMUEL NDUNG'U KIMANI	8554	3BETA	8,220
202	BENARD KARIUKI	8557	3ALPHA	1,520
203	KAMAU ANTONY MUNGAI	8558	3ALPHA	21,320
204	WILSON MBUGUA	8560	3ALPHA	16,620
205	DENNIS MWANGI MAINA	8561	3BETA	13,620
206	VINCENT NGANGA	8563	3THETA	39,020
207	JOHN NJOROGE MUNGAI	8564	3THETA	3,620
208	DANIEL MUHORO MWANGI	8565	3BETA	57,935
209	PAUL NJIHIA	8566	3ALPHA	13,985
210	JAMES THIONG'O	8567	3ALPHA	1,720
211	ARVIN KAMAU MBURU	8568	3BETA	40,720
212	NELSON WAWIRE WAKHUNGU	8571	3THETA	19,620
213	KARANJA BRIAN MWANGI	8572	3BETA	23,470
214	KELVIN GITAU	8573	3THETA	39,070
215	GACHIE ALEX KIMANI	8574	3ALPHA	13,120

216	FRANCIS MUTURI WANGUI	8575	3THETA	2,500
217	KELVIN WARUI NJUGI	8576	3BETA	5,485
218	GODWIN KARANJA MBUGUA	8577	3THETA	21,145
219	KELVIN KAMENWA	8578	3ALPHA	22,745
220	GIDEON NJUGUNA THUMBI	8579	3BETA	10,020
221	NDIRANGU FRANCIS MAINA	8580	3BETA	8,120
222	PRINCE JOSPHAT	8581	3BETA	33,320
223	MWANIKI SAMUEL MWANGI	8582	3ALPHA	620
224	WAMBUI ELVIS MWANGI	8583	3BETA	32,550
225	PETER KINUTHIA WAMBUI	8584	3THETA	35,620
226	KAMAU JOAB NGIGI	8585	3ALPHA	25,770
227	JOSEPH KURIA NJUGUNA	8586	3THETA	6,220
228	KELVIN MWANGI KARIUKI	8587	3BETA	6,320
229	NG'ANG'A BRAMWEL GITU	8588	3ALPHA	7,750
230	RYAN MORARA	8589	3ALPHA	35,412
231	GITAU JOHN KARIUKI	8590	3ALPHA	11,020
232	BRIAN GITHINJI NJOGU	8593	3THETA	9,520
233	KARANJA DENNIS IRUNGU	8596	3ALPHA	4,670
234	WAITITU EVANS KAGARI	8597	3THETA	43,420
235	STEPHEN KARAYA	8598	3BETA	3,035
236	NDUMIA PATRICK NDUNG'U	8599	3ALPHA	14,520
237	VICKSEN MWANGI GAITHUMA	8603	3THETA	26,620
238	PETER THURI NJORGE	8604	3ALPHA	13,620
239	TONNY CHUI MULWA	8605	3THETA	26,800
240	PIUS NG'ANG'A MBUGUA	8606	3BETA	19,650
241	JOHN RANDU KAZUNGU	8607	3ALPHA	53,020
242	ISAAC MUIRURI	8608	3ALPHA	27,385
243	KEN NGUMO NJERI	8610	4ALPHA	45,242
244	GIBSON GITHINJI WAMBUGU	8612	3THETA	26,170
245	NDIBA MARTIN KIOI	8613	3ALPHA	21,620
246	ALMOND MLOZI	8614	3ALPHA	24,020
247	STEPHEN NDUNG'U W	8618	3THETA	90,670
248	PHILLIP WARUINGI	8619	3THETA	61,720
249	PAUL WAINAINA MURIITHI	8620	3THETA	19,520
250	BENSON N. ABUCHERI	8621	3THETA	15,370
251	NICHOLAS KIPKEMBOI	8626	3BETA	2,100
252	PETER NJOGU WANGECHI	8630	4THETA	4,710
253	ANTHONY WAWERU MUIRURI	8631	3ALPHA	14,020
254	DENNIS MUCHIRI MUNYUA	8635	3THETA	7,620
255	MAINA HARUN NGUGI	8636	4THETA	4,214
256	PAUL NDIRANGU	8637	2BETA	1,220
257	ERICK KIMANI	8638	2THETA	5,020
258	JAMES KARANJA	8639	2THETA	6,000
259	KENNEDY MAINA	8641	2ALPHA	7,620
260	SAMUEL NJENGA	8642	2BETA	4,970
261	STEPHEN MWANGI CHEGE	8643	2THETA	5,520
262	MOSES MUNYUA	8644	2THETA	1,620
263	MARK KABUTI	8645	2ALPHA	8,120
264	JOSHUA KAROGO	8647	2BETA	80
265	VICTOR KARURI WAMBUI	8649	2BETA	6,620
266	ALVIS NYAGA	8650	2THETA	500
267	JAMES TIROP	8652	2BETA	9,000
268	BENSON NJENGA KIARIE	8654	2ALPHA	1,020
269	MOSES IRUNGU	8655	2ALPHA	8,620
270	MARVIN BOND	8656	2BETA	1,500

271	SAMUEL WACHIRA	8658	2THETA	5,120
272	SIMON PETER	8660	2THETA	13,620
273	JAMES KAMOTHO	8661	2THETA	1,120
274	MORGAN NG'ANG'A GITAU	8662	2ALPHA	16,020
275	PATRICK NG'ANG'A	8665	2BETA	1,520
276	HENRY WACHIURI KANYI	8667	2THETA	3,520
277	METHUSALAH WRESHING	8668	2ALPHA	5,520
278	JOSEPH MWANGI	8670	2ALPHA	1,000
279	OBED GICHUNGI	8672	2ALPHA	1,520
280	SAMUEL NJUGUNA	8675	2THETA	2,120
281	ESTON NG'ANG'A MBUGUA	8676	2BETA	3,020
282	PAUL MWANGI	8677	2BETA	1,620
283	FRANCIS NGUGI	8678	2BETA	70
284	GEORGE RUA	8681	2THETA	1,620
285	JOSEPH MICAH KIRONYO	8684	2ALPHA	6,020
286	MOSES WAINAINA	8685	2THETA	8,720
287	BRIAN KIMANI MUGURE	8686	2THETA	5,120
288	MOSES KIMANI	8687	2ALPHA	6,620
289	WILLIAM KANG'ETHE	8688	2ALPHA	5,970
290	MALACH THUO	8692	2BETA	13,520
291	DUNCAN GITAU	8694	2ALPHA	5,520
292	STEPHEN KIOKO	8696	2THETA	9,420
293	LAWRENCE MBURU	8699	2BETA	4,520
294	DANIEL KAMAU MWANGI	8700	2THETA	14,020
295	JACKSON NJUGUNA	8701	2BETA	3,520
296	RYAN CHEGE KAMAU	8702	2BETA	120
297	JOHN MWANGI GACHUHI	8703	2ALPHA	8,520
298	HENRY KAMANDE	8704	2ALPHA	5,520
299	ELVIN NJENGA	8705	2THETA	6,520
300	ALEX NJUGUNA MUNGAI	8706	2ALPHA	1,500
301	JOHN NJUBI	8708	2THETA	13,620
302	ERICK MWANGI	8709	2THETA	15,120
303	MICHAEL RUGU	8710	2ALPHA	4,870
304	VICTOR MUCHINA	8711	2BETA	12,020
305	GEORGE NJORGE	8712	2BETA	21,670
306	ALEX NDUNG'U	8713	2BETA	6,520
307	DAVID MAINA	8714	2ALPHA	1,120
308	DANIEL NDUATI	8715	2BETA	1,620
309	JOHN WAIREGI	8717	2BETA	8,620
310	PETER KAMAU	8718	2ALPHA	6,120
311	MENSAH HAWKINS	8719	2THETA	6,020
312	BRIAN MWANIKI	8720	2ALPHA	5,120
313	ALEX NJUGUNA	8722	2THETA	220
314	DENNIS MBURU MWANGI	8723	2THETA	20,520
315	DENNIS NAIKUNI	8726	2THETA	5,620
316	GRISHON MAINA MUIRURI	8727	2THETA	26,970
317	BEDAN MWAI	8729	2ALPHA	4,520
318	DENNIS WANG'OMBE	8730	2ALPHA	7,000
319	DANIEL CHEGE	8732	2THETA	2,020
320	DENNIS NJORGE	8733	2THETA	11,620
321	STEPHEN KIARIE	8735	2ALPHA	23,520
322	JOSEPH WAHOME	8736	2THETA	9,520
323	ALVIN NG'ANG'A	8738	2THETA	2,300
324	OUMA DENNIS OTIENO	8740	2BETA	5,620
325	RUFUS MBUGUA	8741	2THETA	5,520

326	LAWRENCE NJOROGE	8742	2BETA	5,520
327	DAMIAN KAMANDE	8743	2ALPHA	14,520
328	MOSES NJUGUNA	8745	2BETA	9,100
329	ALEX GITAU	8746	2ALPHA	5,020
330	JACOB KINUTHIA	8749	2THETA	15,120
331	STEPHEN WAWERU	8750	2BETA	3,620
332	KOFFI ANAN	8752	2THETA	10,020
333	JORAM MACHARIA NGUGI	8753	2BETA	620
334	LEE MURAYA	8754	2ALPHA	3,620
335	JOSEPH MUTURI KAMAU	8755	2THETA	1,500
336	REUBEN NG'ETHE	8757	2ALPHA	5,620
337	COLLINS KABUGI GITAU	8758	2ALPHA	7,620
338	KELVIN KIMWAKI	8759	2THETA	8,520
339	DANIEL NG'ERA	8760	2ALPHA	2,620
340	FRANKLIN KAMAU	8765	2BETA	1,500
341	JOSEPH KARUGA	8766	2BETA	11,490
342	ALEX MWANGI	8768	2ALPHA	13,170
343	FRANKLIN MAEBA	8770	2BETA	3,520
344	PULSE SIFA	8771	2THETA	16,020
345	JAMES GICHUKI	8773	2ALPHA	17,520
346	ELVIS NG'ANG'A W	8774	3ALPHA	3,020
347	ERICK NJOROGE MUNGAI	8775	3THETA	6,770
348	MOSES NJOROGE	8776	2ALPHA	5,620
349	DEDAN NDIRANGU MBOGO	8780	2THETA	4,920
350	JOHN GITIHA	8781	2BETA	8,520
351	SAMUEL NJOROGE MUCHAI	8783	2BETA	1,500
352	IBRAHIM BILAL	8784	2ALPHA	15,520
353	DAVID NJOROGE	8786	2ALPHA	15,620
354	KELVIN GITHU	8787	2BETA	19,770
355	SADERA KITEIYA	8788	2ALPHA	5,020
356	BRIAN CHEGE	8790	2BETA	8,020
357	MWAKA KELVIN KAMBI	8791	2THETA	17,020
358	JOHN GITHURE MWANGI	8796	2THETA	3,690
359	MARK PRAVIN MUTHAMA	8797	3BETA	3,620
360	PAUL DZITU	8799	2BETA	37,570
361	KELVIN NANDWA	8801	2THETA	37,170
362	PATRICK CHEGE	8805	2ALPHA	9,020
363	ERICK NGUGI	8806	2ALPHA	15,120
364	JOHNSTONE NDUATI N	8807	3THETA	4,370
365	URBANUS MUTHINI MUOKI	8809	2ALPHA	9,050
366	ALEX KEMOSI OMWANSI	8814	4THETA	2,995
367	ENOCK ONDUKO OMWANSI	8815	4THETA	2,995
368	GEORGE NJENGA	8816	2BETA	3,000
369	DENNIS KIROBI KAMAU	8817	4THETA	9,800
370	PATRICK KAIRU WAITITU	8818	4BETA	5,000
371	ERIC MWANGI WANGUI	8820	2BETA	2,270
372	MILTON NDURU	8824	1THETA	2,070
373	OUMA JOSEPH OTIENO	8825	1BETA	5,120
374	WARUTUMO BEZALLEL KARANJA	8827	1BETA	1,720
375	MUNGAI JAMES WAITHANJI	8828	1BETA	2,620
376	MBUGUA BRIAN MAINA	8829	1ALPHA	3,050
377	MAINA LAWRENCE MUTHOMI	8830	1THETA	2,020
378	WAIRIMU TREVIS THETHERE	8831	1THETA	3,000
379	ISAAC NDUNGU NJOGU	8833	1THETA	1,120
380	NG'ANG'A DANCAN NJOROGE	8834	1THETA	11,120

381	PATRICK KAGUNYU NGUGI	8836	1ALPHA	3,120
382	NJUGUNA JULIUS GICHINGA	8838	1THETA	5,120
383	MUIRURI JAMES MAINA	8839	1ALPHA	7,120
384	MURAYA ISAAC WAITHANJI	8840	1THETA	6,700
385	KARANJA MACKNIX MAINA	8841	1ALPHA	3,120
386	MUCERA DAVID NJORGE	8842	1THETA	5,120
387	WAGAYA NELSON KARANJA	8843	1BETA	9,120
388	MBURU DAVID NJUGUNA	8844	1BETA	6,220
389	KAMAU ALEX CHEGE	8845	1ALPHA	3,000
390	KABUA KAGUAMBA LAWRENCE	8848	1THETA	1,470
391	JOHN NDUNGU GAKUYA	8850	1THETA	2,500
392	NJANE SAMUEL KIONGO	8851	1THETA	4,702
393	WANGECI ROY MIRINGA	8852	1ALPHA	4,620
394	KARIUKI JACOB MURIITHI	8854	1BETA	2,970
395	DANIEL NGURE	8856	1BETA	5,970
396	MACHIRA PETER MWAGO	8858	1THETA	9,070
397	THUKU WILSON MUTHUMBI	8859	1ALPHA	3,000
398	SAMUEL NGUMBA WANYUTU	8864	1THETA	4,670
399	WAMBUI JAMES KARIUKI	8865	1ALPHA	3,120
400	GITHUI ROBERT NJORGE	8866	1BETA	2,470
401	NDEGWA BRANDONE GACHIMU	8867	1BETA	3,000
402	MWAVARI KENAN KIRAYA	8868	1ALPHA	4,500
403	WANJIRU GREGORY KIMITA	8871	1ALPHA	3,120
404	WANJIRU FIDEL MACHARIA	8872	1THETA	3,120
405	JOEL GATHIRU WANJIKU	8874	1THETA	4,120
406	NDINGURI ALVIN WATHIKA	8875	1ALPHA	1,500
407	WANJIRU KENNEDY MWANGI	8876	1THETA	4,120
408	WANGARI JOSEPH MBURU	8877	1BETA	4,120
409	WANJIRU MALVIN MAINA	8880	1BETA	4,120
410	MBURU JOSEPH KAMAU	8881	1THETA	2,670
411	KERIMA JERRY OROKO	8882	1THETA	3,120
412	KIMANI WILSON KINYANJUI	8883	1ALPHA	2,670
413	KABAUKU LINCOLN NDUNG'U	8884	1THETA	6,070
414	GIDEON NJIHIA NJERI	8885	1ALPHA	4,120
415	GATUNDU PETER MAINA	8886	1BETA	3,120
416	MBURU LINCON NGIGI	8887	1BETA	5,120
417	JOHN GICHERO MWAI	8888	1ALPHA	3,000
418	NGUGI DENIS THUKU	8889	1ALPHA	1,520
419	MWANGI JOSEPH WAWERU	8890	1ALPHA	5,120
420	SAMUEL KINYANJUI CHEGE	8891	1BETA	5,120
421	JAMES KAMAU NDIRANGU	8892	1BETA	4,120
422	SIMON GITHUA MACHARIA	8894	1BETA	5,120
423	MUNYIRI DENNIS GIKONYO	8896	1BETA	4,620
424	KAMAU SAMUEL WAMITI	8897	1ALPHA	9,670
425	IAN NGUGI KARUGA	8898	1BETA	6,985
426	NYABUTI MACHABA KEVIN	8899	1BETA	8,349
427	COLLINS KARANJA WAWERU	8900	1THETA	6,670
428	MBIU AUSTINE KIMANI	8902	1THETA	15,120
429	MBARE JEREMIAH NDURUMO	8904	1ALPHA	6,170
430	WANGARI CHRIS MARTIN	8908	1ALPHA	19,670
431	NJAAGA JOSEPH MUTUA	8911	1BETA	8,620
432	NGANGA MAXWELL MWAURA	8912	1BETA	3,000
433	MURIITHI KELVIN KARIUKI	8913	1ALPHA	5,670
434	NG'ANG'A ALEX WAHOME	8914	1THETA	3,120
435	BRIAN MACHARIA NGIGI	8915	1THETA	6,150

436	KELVIN KARIUKI NJOKI	8916	1BETA	7,120
437	MOSES NJOGU MWANGI	8918	1ALPHA	18,420
438	SAMSON KANYANJUA	8919	1BETA	2,620
439	SOLOMON MURIMI WAMUTITU	8921	1THETA	10,120
440	SAMMY ALVIN NGIGI	8922	1BETA	3,000
441	GEORGE MAINA WANGUI	8925	1ALPHA	4,120
442	ALVIN NJENGA KARANJA	8930	1ALPHA	3,000
443	EMMANUEL OBIOMA	8931	1ALPHA	5,670
444	ISAAC KIHU KARIUKI	8932	1ALPHA	4,620
445	BERNARD NJOROGI MACHARIA	8934	1BETA	5,000
446	ALVIN IRUNGU MURUGI	8936	1THETA	3,000
447	STEPHEN NYAKIO	8940	1ALPHA	1,500
448	DAVID KIMANI	8941	1BETA	5,349
449	NEWTON KARUMBA	8942	1ALPHA	3,120
450	JAMES BIARU NJERI	8943	1THETA	3,000
451	SAMUEL GICHERU MBUGUA	8944	1THETA	3,570
452	LEWIS NJENGA	8947	1ALPHA	2,070
453	VINCENT NGARIU MUGAI	8948	1ALPHA	3,092
454	JOSEPH NDUNG'U MATHENGE	8949	1BETA	12,200
455	SAMUEL MWANGI WANJIRU	8951	1THETA	8,670
456	GEOFFREY MASONGO ONSONGO	8953	1BETA	15,670
457	SIMON NJENGA MACHARIA	8955	1THETA	7,170
458	IAN MUHOHO	8956	1BETA	15,120
459	DANIEL KARIUKI MUCHAI	8958	1BETA	15,402
460	ALVIN MUCHERU IRUNGU	8962	1THETA	5,620
461	PRINCE KARUGA MBURU	8966	1THETA	4,970
462	PETER KAGIA NJUGUNA	8969	1ALPHA	6,320
463	BRUCE MUNGAI NJAU	8971	1ALPHA	14,670
464	KELVIN KIRIRA MUKONO	8974	1BETA	6,170
465	BERNARD KARANJA NJUGUNA	8975	1THETA	24,670
466	SAMUEL MURUCHU KAMAU	8976	1THETA	9,120
467	ROBERT KABUTI MWAURA	8979	1ALPHA	5,032
468	JASNA WANDETO KING'ORI	8980	1BETA	5,670
469	MICHAEL KIMAI	8981	1BETA	9,120
470	YUSUF GICINI NJUGUNA	8982	1ALPHA	49,670
471	ALEX GITHAE WAYNE	8983	1BETA	3,050
472	IAN KIRAGU NJERI	8984	1BETA	3,450
473	KELVIN MWENJA KIAMA	8988	1THETA	7,120
474	KELVIN WANG'OMBE NDIRANGU	8989	1ALPHA	49,670
475	JAMES NJUGUNA MAINA	8990	3BETA	15,120
476	DUNCAN KIPTOO ROTICH	8992	1BETA	45,270
477	MORGAN GITHUKU KINISU	8994	1ALPHA	29,670
478	GEOFFREY GATERI WANJIKU	8997	1THETA	11,120
479	ELI KAMAU KARANJA	8998	1ALPHA	5,670
480	JACKSON KATWA WAINAINA	8999	1BETA	7,620
481	CHOL MAWAT BILEU	9000	1BETA	17,150
482	AYUB NJOROGI GATHUKA	9003	1THETA	5,120
				5,455,495

	MAGUMU HIGH SCHOOL			
	PREPAID FEES F/Y 2022/2023			
No	Student Name	Adm No	Class	Balance
1	SAMUEL GICHUKI KAGUCHU	8238	4BETA	(1,680)
2	STEPHEN MURIUKI WANGUI	8245	4THETA	(85)
3	KELVIN MURIITHI MWANGI	8251	4ALPHA	(10,280)
4	DANIEL KABUGI NGARUIYA	8257	4BETA	(9,466)
5	PETER NDUJA GATHOGO	8265	4BETA	(1,515)
6	MARTIN KIMIRU MUCHERU	8271	4ALPHA	(1,465)
7	DAVID KIMANI THIGARI	8274	4BETA	(1,500)
8	JAMES GACHOKA NDEKERE	8276	4THETA	(1,267)
9	CALEB CHEGE KURIA	8278	3BETA	(7,945)
10	DANIEL CHEGE WACHIRA	8283	4THETA	(1,000)
11	AMOS NJENGA NGUGI	8291	4ALPHA	(8,100)
12	BRIAN NDUNG'U NGUGI	8292	4BETA	(8,100)
13	DAVID NJOROGI GITHINJI	8295	4ALPHA	(1,479)
14	NICHOLUS MUOKI MWAU	8303	4THETA	(5)
15	KENNEDY GIKONYO NGECHU	8305	4ALPHA	(1,550)
16	VICTOR RAGUI MUTHONI	8313	4ALPHA	(1,500)
17	JAMES WANENE	8328	4BETA	(1,000)
18	JOHN NJAU KAMIRA	8353	3BETA	(480)
19	KELVIN KIIGA NDIRANGU	8358	4THETA	(1,085)
20	KEN MUCHAI MWAURA	8369	4BETA	(1,500)
21	TIMOTHY MUTABAI KANYORA	8385	4BETA	(1,500)
22	KIBUCHI BENSON KINYUA	8426	4BETA	(6,320)
23	MAINA PAUL MWANGI	8437	3ALPHA	(5,880)
24	STEPHEN THUO KIMANI	8442	3THETA	(7,780)
25	NDUNG'U PETER MATHENGE	8447	3BETA	(9,880)
26	GICHURE SIMON KAMAU	8450	3ALPHA	(480)
27	ARIEL KIMANI	8457	3BETA	(9,380)
28	RAPHAEL MUTUA	8458	3THETA	(22,465)
29	PHILIP MAINA	8461	3ALPHA	(4,880)
30	PAT MAINA WANJIE	8462	3BETA	(2,600)
31	COLLINS KARUIRU NGATIA	8464	3THETA	(1,980)
32	KAHENYA KELVIN WANYOIKE	8465	3ALPHA	(7,015)
33	ROBERT WANJOHI MUCHIRI	8466	3THETA	(18,180)
34	MESHORI FRANCIS MUNGA	8471	3ALPHA	(2,200)
35	MWANGI AMBROSE MAINA	8479	3ALPHA	(10)
36	GICHUNGU KENNETH NDUNG'U	8488	3BETA	(9,074)
37	DANIEL MWANGI	8491	3ALPHA	(2,480)
38	STEPHEN WANYOIKE MUIRURI	8499	3BETA	(1,330)
39	ELVIS OSIEMO GETUBO	8506	3THETA	(6,705)
40	JOHN MUCHIRI	8515	3ALPHA	(1,047)
41	ALEX CHEGE KILUNYU	8520	3THETA	(5,080)
42	MUTHUI MAXWEL N	8523	3BETA	(630)
43	DAN KARANJA	8525	3ALPHA	(8,481)
44	STEVE NINI	8528	3THETA	(4,530)
45	WAINAINA ZEPHANIAH MUHORO	8532	3BETA	(2,580)
46	LAWRENCE MUIRU MURIITHI	8535	3THETA	(4,525)
47	AMOS KARIUKI	8542	3THETA	(30)
48	KENNEDY NJOGU WANJIKU	8552	3BETA	(780)
49	FELIX KEMBOI MUCHERU	8555	3THETA	(16,680)
50	WANGU JOSEPH MUTURI	8556	3ALPHA	(50)
51	GIDEON MUNGA	8562	3BETA	(9,515)
52	LEWIS IRUNGU	8569	3THETA	(830)
53	JOHN CHEGE NGINA	8570	3THETA	(28,480)
54	KELVIN WARUI NJUGI	8576	3BETA	(7,515)

55	PETER NJENGA MUTHONI	8595	3THETA	(1,380)
56	KARANJA DENNIS IRUNGU	8596	3ALPHA	(2,330)
57	NDUNG'U MOSES KINYANJUI	8600	3ALPHA	(24,535)
58	PETER THURI NJORGE	8604	3ALPHA	(6,380)
59	BRIAN KOMU	8616	3ALPHA	(21,980)
60	JACKSON NGUGI	8640	2ALPHA	(4,380)
61	KENNEDY MAINA	8641	2ALPHA	(3,380)
62	SAMUEL NJENGA	8642	2BETA	(30)
63	TREVOR WANJORA	8648	2ALPHA	(16,980)
64	ALVIS NYAGA	8650	2THETA	(300)
65	JOSEPH MACHARIA	8651	2THETA	(7,731)
66	DUNCAN KAGWANJA	8657	2THETA	(3,900)
67	JAMES NGUGI	8664	2THETA	(21,433)
68	BRIAN MACHARIA KAMAU	8666	2ALPHA	(2,480)
69	ERICK WANDERI	8669	2BETA	(15,830)
70	JOSEPH MWANGI	8670	2ALPHA	(6,000)
71	LARUECH MUGWE	8671	2BETA	(180)
72	CHARLES NDUNG'U	8673	2ALPHA	(3,500)
73	SAMUEL WANYOIKE	8674	2BETA	(3,500)
74	ALEX KING'ORI	8679	2BETA	(2,480)
75	IAN MWANGI	8680	2ALPHA	(6,500)
76	GEORGE RUA	8681	2THETA	(1,380)
77	BRANDON NJAU	8683	2ALPHA	(4,000)
78	MORRIS KEPHA	8690	2ALPHA	(16,500)
79	NIXON KAMAU	8691	2BETA	(9,530)
80	MALACH THUO	8692	2BETA	(2,480)
81	JOSEPH THUKU	8693	2THETA	(500)
82	STANLEY WAWERU	8698	2ALPHA	(5,980)
83	JOHN MWANGI GACHUHI	8703	2ALPHA	(880)
84	STEPHEN KABIRU KAMAU	8707	2BETA	(1,500)
85	ARTHUR KIMANI	8716	2BETA	(10,800)
86	PAUL MWANGI KIMITA	8725	2BETA	(500)
87	SAMUEL KIMANI	8731	2THETA	(4,000)
88	MORGAN NGUGI	8737	2BETA	(2,880)
89	ALEX NDORO	8739	2THETA	(5,660)
90	OUA DENNIS OTIENO	8740	2BETA	(4,980)
91	DAMIAN KAMANDE	8743	2ALPHA	(5,480)
92	PETER MACHARIA GATHIRU	8747	2ALPHA	(13,480)
93	CRIZ ROONEY MAINA	8748	2THETA	(6,265)
94	STEPHEN WAWERU	8750	2BETA	(1,100)
95	KOFFI ANAN	8752	2THETA	(480)
96	LEE MURAYA	8754	2ALPHA	(9,380)
97	DANIEL NGERA	8760	2ALPHA	(7,380)
98	CARLOS NJENGA	8763	2BETA	(6,000)
99	EVANS MBUGUA	8764	2BETA	(3,580)
100	KELVIN MACHARIA	8767	2ALPHA	(15,400)
101	GREGORY GATUMUTA	8769	2ALPHA	(6,580)
102	MOSES NJORGE	8776	2ALPHA	(680)
103	TEDDY MAINA	8777	2BETA	(250)
104	DEDAN NDIRANGU MBOGO	8780	2THETA	(2,580)
105	DAVID MWANGI WACHIRA	8792	2THETA	(6,850)
106	VICTOR KINYURU	8794	2THETA	(19,730)
107	MICHAEL MWANGI	8802	2BETA	(6,090)
108	VINCENT SIMIYU ONYANGO	8810	2ALPHA	(14,500)
109	PAUL MWANGI KURIA	8811	4THETA	(15,035)
110	JOHN GACHUGI WAMBUI	8813	2ALPHA	(5,000)
111	ALEX KEMOSI OMWANSA	8814	4THETA	(5)
112	ENOCK ONDUKO OMWANSA	8815	4THETA	(5)

113	DENNIS KIROBI KAMAU	8817	4THETA	(1,500)
114	SAMUEL NG'ANG'A KAMURA	8821	2THETA	(1,330)
115	MAINA LAWRENCE MUTHONI	8830	1THETA	(1,550)
116	MBUGUA ANTHONY NGETHE	8832	1ALPHA	(6,980)
117	THAIRU JOSEPH MURAGE	8835	1THETA	(5,015)
118	KARANJA MACKNIX MAINA	8841	1ALPHA	(40)
119	WAMBUI PETER MUHURI	8846	1THETA	(13,647)
120	NYAKIO NICHOLAS MUIGAI	8849	1ALPHA	(380)
121	GITAU JOHN KIMANI	8861	1BETA	(80)
122	NJINE VINSON MUKINYU	8862	1BETA	(1,040)
123	SAMUEL NGUMBA WANYUTU	8864	1THETA	(1,330)
124	NOAH MURICHU NDUNG'U	8869	1BETA	(2,000)
125	KARIUKI KITSON NYANGERI	8870	1BETA	(880)
126	NJUGUNA DOMINIC KIBE	8873	1ALPHA	(4,030)
127	WANJIRU KENNEDY MWANGI	8876	1THETA	(500)
128	JAMES KAMAU NDIRANGU	8892	1BETA	(580)
129	SIMON GITHUA MACHARIA	8894	1BETA	(1,880)
130	NDIVO DANIEL MUSYOKA	8895	1ALPHA	(880)
131	NDUNGU MURIGI EDWARD	8903	1BETA	(4,065)
132	FRANCIS KIRATU MWANIKI	8905	1ALPHA	(9,515)
133	PETER KURIA MWANGI	8907	1ALPHA	(380)
134	KENNEDY GITHINJI	8909	1ALPHA	(330)
135	WATHAKA VICTOR WACHIRA	8910	1ALPHA	(5,015)
136	WANGUI GEOFFREY NG'ANG'A	8917	1THETA	(1,000)
137	JOHN KAMAU NJATHI	8920	1BETA	(9,515)
138	MOSES IAN MBUGUA	8924	1ALPHA	(4,500)
139	JIPHEENS WAHOME MWANGI	8929	1THETA	(21,830)
140	EMMANUEL OBIOMA	8931	1ALPHA	(4,330)
141	FRANCIS MWANGI NDUNG'U	8937	1THETA	(7,380)
142	ANTONY KIMANI WANJIRU	8938	1BETA	(1,298)
143	CHRISTIAN TREVA O	8945	1ALPHA	(962)
144	SIMON NJENGA MACHARIA	8955	1THETA	(13,630)
145	DAVID NGATIA THUO	8957	1BETA	(2,880)
146	ALVIN MUCHERU IRUNGU	8962	1THETA	(1,380)
147	JOSPHAT MUTHEE NJEHIA	8967	1BETA	(23,330)
148	LEON NDERITU	8972	1BETA	(30)
149	KUGOTHA NEHEMY LEMAIYAN	8977	1BETA	(2,940)
150	JACK NGUGI	8978	1THETA	(580)
151	JASNA WANDETO KING'ORI	8980	1BETA	(1,330)
152	ALEX GITHAE WAYNE	8983	1BETA	(1,950)
153	GEORGE MBAI KINYUA	8996	2THETA	(1,000)
				(807,335)

