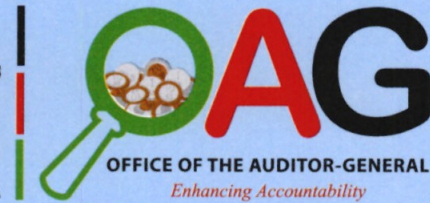


REPUBLIC OF KENYA

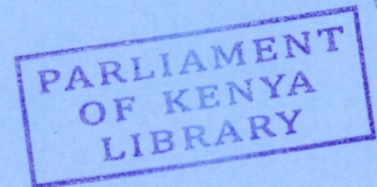


REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 30 JUN 2026	
DAY: Tuesday	
TABLED BY:	The Deputy Majority Whip
CLERK AT THE TABLE:	Getrude Chebet

THE AUDITOR-GENERAL

ON



MAGUMU HIGH SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2025**

NYANDARUA COUNTY

Revised 30th June 2025.



MAGUMU HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms.

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

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

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, Kinangop South Sub-County.

The school was registered in July, 2021 under registration number 18-0030-0949 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 506 number of students as at 30th June 2025. It has three (3) streams and 23 teachers of which 4 teachers are employed by the School Board of Management

(b) School Board of Management - Board Members

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

Ref.	Name of Board Member	Designation	Date of appointment
1	Dr. Irungu P. Juma	Chairman	26/05/2025
2	Mr. D.G Kung'u	Secretary – Principal	26/05/2025
3	Mr. Samuel Njai N	Member – Rep. Co-opted	26/05/2025
4	Ms. Susan Ngugi	Member – Rep. Co-opted	26/05/2025
5	Mr. Daniel Ndirangu	Member – Rep. Co-opted	26/05/2025
6	Mr. Stephen Kaburu	Member – Rep. Co-opted.	26/05/2025
7	Mr. Martin Ngugi	Member – CEB	26/05/2025
8	Mr. Wilson Mwangi	Member – Rep. Parents/Local Community	26/05/2025
9	Mr. Onesmus Maina	Member – Rep. Parents/Local Community	26/05/2025
10	Ms. Judy Ngugi	Member - Rep. Parents/Local Community	26/05/2025
11	Ms Regina Kamau	Member – Rep Parents/Local Community	26/05/2025
12	Ms. Grace N Kamau HSC	Member – Rep. Parents/Local Community	26/05/2025
13	Ms. Joyce Wamahiu HSC	Member – Rep persons with special interest group	26/05/2025
14	Mr. David Kaniaru	Member – Rep. Sponsor	26/05/2025
15	Ms. Apphia Wanjiru	Member – Rep. Sponsor	
16	Ms Ruth Murenga	Member – Rep. People with Special need	26/05/2025
17	Mr. John Wandeto	Member – Rep. Teachers	26/05/2025
18	Vincent Onyango Simuyu	Member – Rep. Students	26/05/2025

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Dr. Irungu P. Juma Mr. D.G Kung'u Mr. Samuel Njai Mr. Martin Ngugi M/s Judy Wangari	Chairman Secretary Member Member Member	-
2	Audit, Finance, procurement and general purposes Committee	Mr. Martin N. Mwangi Mr. D.G. Kung'u HSC Joyce Wamahiu Mr. Daniel Ndirangu Mr. Stephen Kaburu Ms. Apphia Wanjiru	Chairman Secretary Member Member Member Member	-
3	Academic Committee	HSC Joyce Wamahiu Mr. D.G. Kung'u Mr. John Wandeto Ms. Susan Ngugi HSC Grace Kamau Mr. Samuel Njai Mr. David Kaniaru	Chairman Secretary Member Member Member Member Member	-

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

4	Development Committee (SIC)	Ms. Regina Kamau Mr. D.G. Kung'u Dr. Irungu P. Juma Mr. Samuel Njai Mr. Isaac Maina	Chairman Secretary Member Member Member	-
5	Discipline Committee	Mr. Onesmus Maina Mr. D.G Kung'u Mr. Martin Ngugi M/s Regina Kamau	Chairman Secretary Member Member	-
6	Welfare Committee	M/s Judy Ngugi Mr. D.G Kung'u Mr. Wilson Machuti HSC Joyce Wamahiu M/s Ruth Murenga	Chairman Secretary Member Member Member	-

(d) School operation Management

For the financial year ended 30th June, 2025 the School's day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Mr. David Gatimu Kung'u	TSC No. 387507
2	Deputy Principal	Mr. Isaac Mwangi Maina	TSC No.397715
3	School Bursar	Ms. Teresiah Muchau	ICPAK No. ASSOC/328
4	Other (specify)		

(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

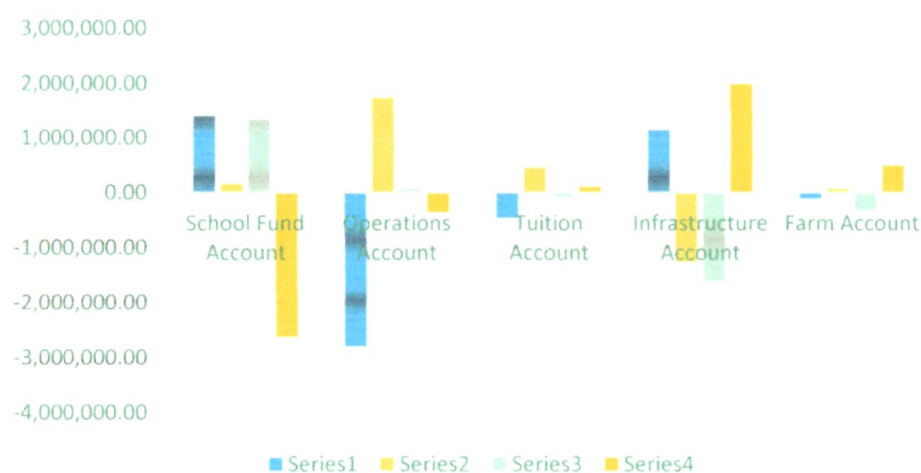
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

Under this section, it reflects the actual financial performance trend for the last four years period between 1st July 2022, upto 30th June 2025, and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2025	2024	2023	2022
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	1,401,712.10	159,755.90	1,328,685.75	(2,621,362.10)
2	Operations Account	(2,792,607.35)	1,732,688.40	67,580.75	(246,443.20)
3	Tuition Account	(465,396.35)	455,067.80	(74,958.50)	104,559.20
4	Infrastructure Account	1,132,902.25	(1,261,441.50)	(1,605,133.00)	(2,089,782.25)
5	Farm Account	(108,865.00)	71,187.00	(333,632.50)	496,711.50
	TOTAL	(832,254.35)	1,157,257.60	(617,457.50)	(4,356,316.85)
	Increase/Decrease	(1,989,511.95)	1,774,715.10	(4,973,774.35)	(2,296,410.90)

Trend over the last four years

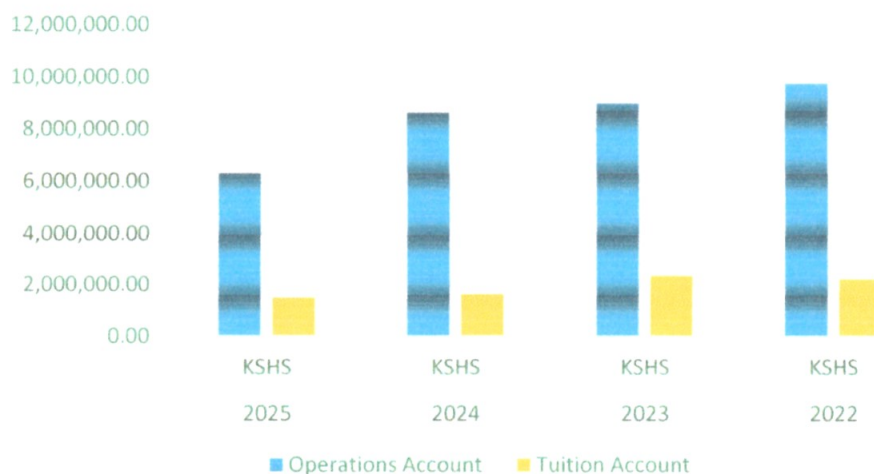


SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

The surplus in the FY 2023/2024 decreased to a deficit of Ksh (832,254.35) due to settlement of trade creditors accruals.

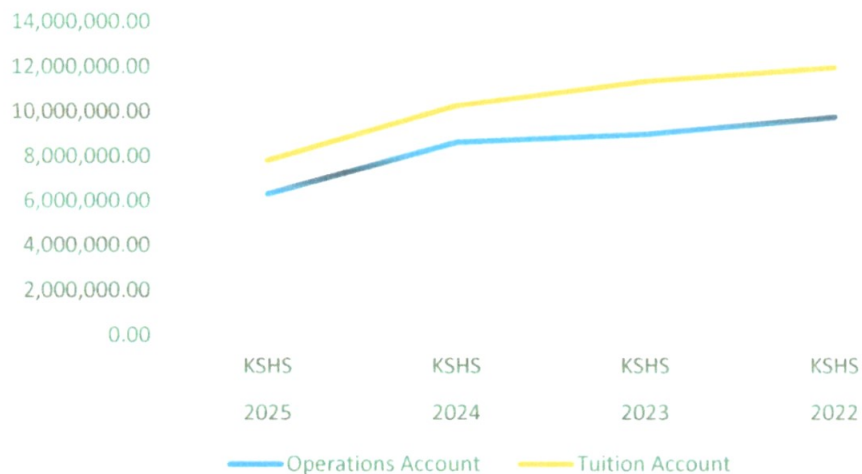
CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2025	2024	2023	2022
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	6,311,630.40	8,626,863.15	8,988,513.75	9,746,927.80
2	Tuition Account	1,492,813.40	1,626,303.80	2,347,457.50	2,208,809.20
	Total	7,804,443.80	10,253,166.95	11,335,971.25	11,955,737.00
	Increase/Decrease	(2,448,723.15)	(1,082,804.3)	(619,765.75)	5,465,120.45
	No of Students	506	664	659	672
	Ratio of Capitation per student	1:14,884.02	1:15441.5	1:17201.8	1:17791.3

Capitation Trend since 2022 to 2025



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Capitation Trend since 2022 to 2025



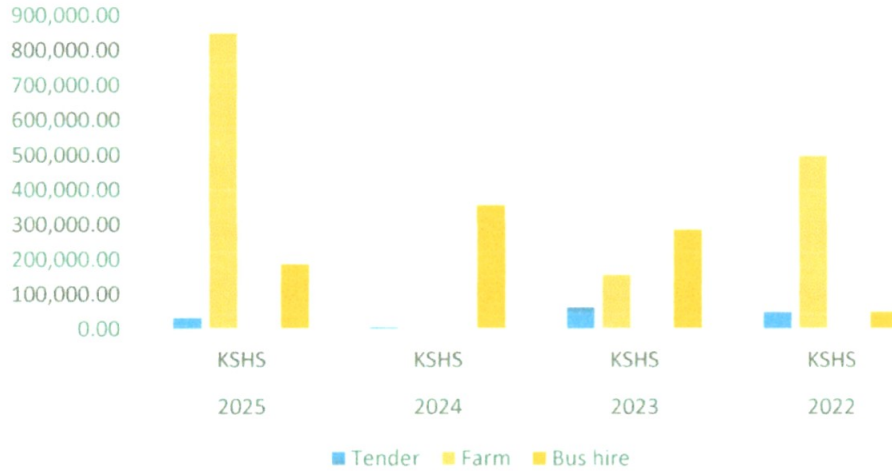
The capitation grants for the financial year 2024/2025 reduced as compared to 2023/2024 from a student ratio of Ksh. 15,441.5 to Ksh. 14,884.02. There was a decrease in student population by 158 students and decrease in FDSE capitation grants.

OVERVIEW OF NET GROWTH OF OTHER INCOME(S)

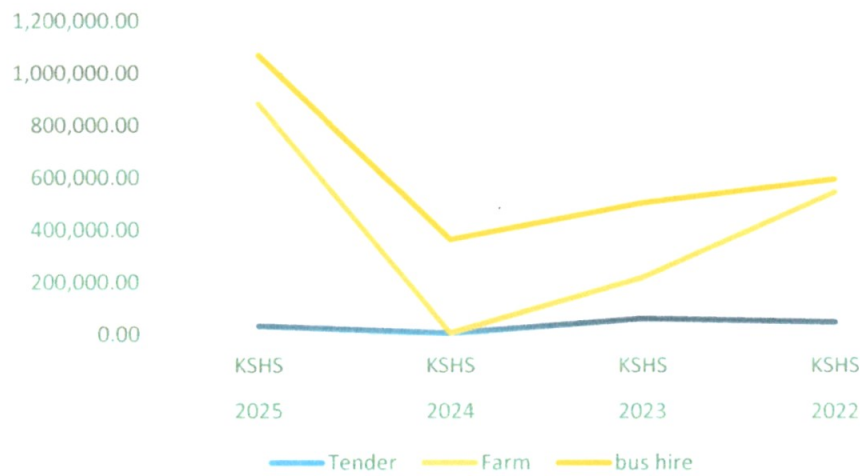
SNO	ACCOUNTS	2025	2024	2023	2022
		KSHS	KSHS	KSHS	KSHS
1	Tender	33,000.00	6,000.00	0.00	0.00
2	Farm	850,063.00	1,640.00	155,894.00	496,711.50
3	Bus Hire	187,000.00	357,000.00	286,000.00	0.00
4	Students' Id card	0.00	0.00	0.00	0.00
	Total	1,070,063.00	364,640.00	411,894.00	496,711.50
	Increase/Decrease	705,423.00	(47,254.00)	(90,167.50)	496,711.50

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Net Growth since 2022 to 2025



Net Growth since 2022 to 2025

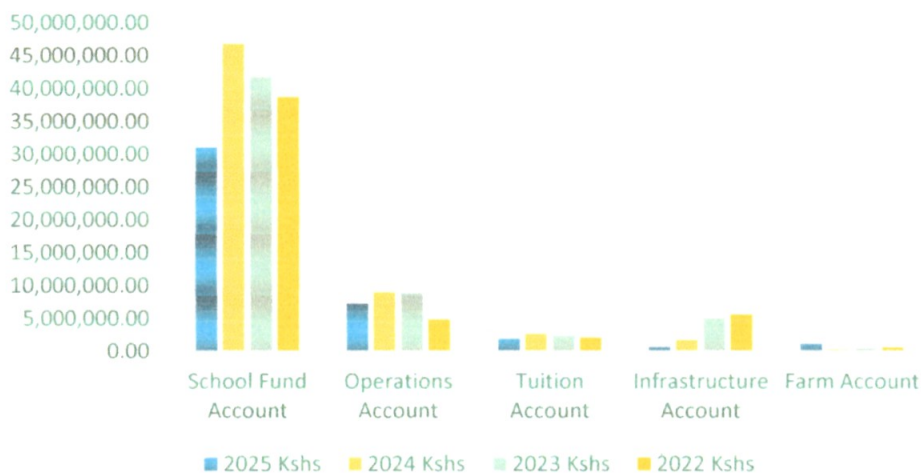


The net growth of other income generating activities for the financial year 2024 increased to Ksh.1,070,063.00 in the financial year 2025. This was attributed to an increase in farm produce from the school farm.

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

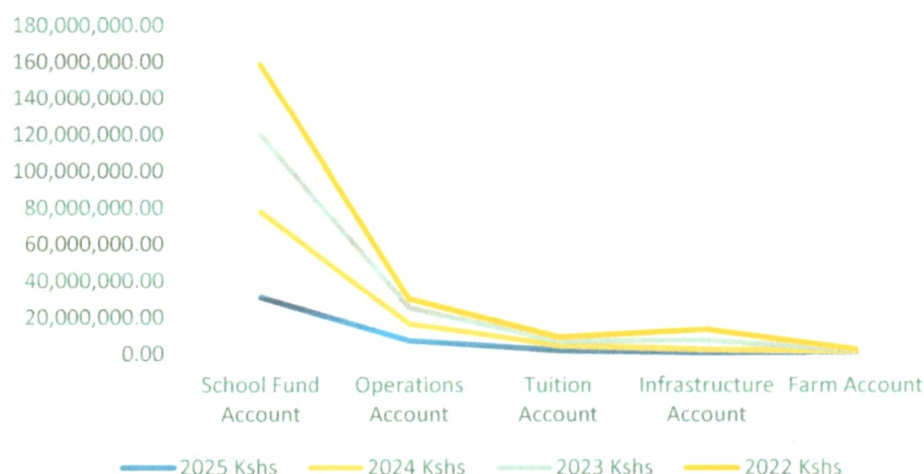
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2025	2024	2023	2022
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	31,061,691.90	46,785,223.60	41,799,305.25	38,754,658.85
2	Operations Account	7,334,614.75	9,076,591.75	8,920,933.00	4,865,218.00
3	Tuition Account	1,958,209.75	2,700,300.00	2,422,416.00	2,126,991.00
4	Infrastructure Account	698,097.75	1,788,641.50	5,081,133.00	5,682,349.25
5	Farm Account	1,178,928.00	293,453.00	489,526.50	641,380.00
	Total	42,231,542.15	60,644,209.85	58,713,313.75	52,070,597.10
	Increase/Decrease	(18,412,667.70)	1,930,896.10	6,642,716.65	34,816,600.00

Growth in Expenditure from 2022 to 2025



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Growth in Expenditure from 2022 to 2025

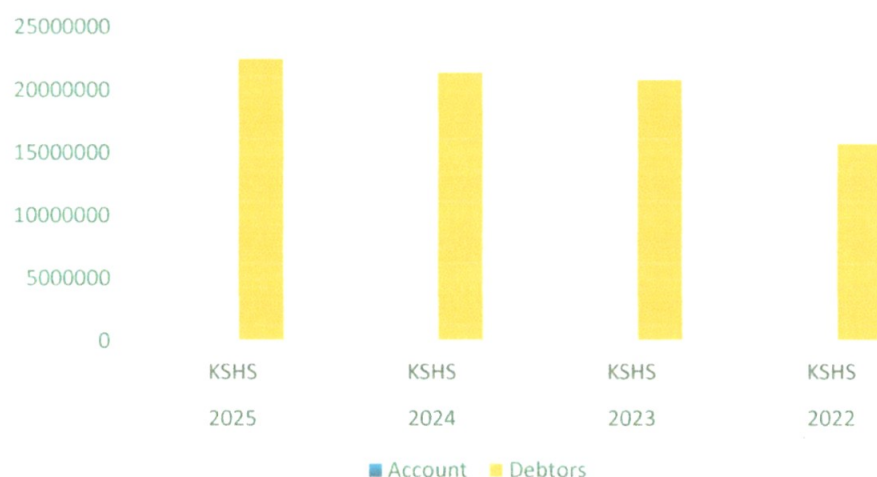


In the financial year 2024/2025 there is a decrease in expenditure by Ksh. (18,412,667.70), which has resulted from decrease in student population and prices of goods went down.

MOVEMENT OF DEBTORS OF THE SCHOOL					
SNO	ACCOUNTS	2025	2024	2023	2022
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
	Debtors	22,484,508	21,391,277	20,826,367	15,701,150
	Total	22,484,508	21,391,277	20,826,367	15,701,150
	Increase/Decrease	1,093,231	564,910	5,125,217	(8,616,456)

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Movement of debtors from 2022 to 2025



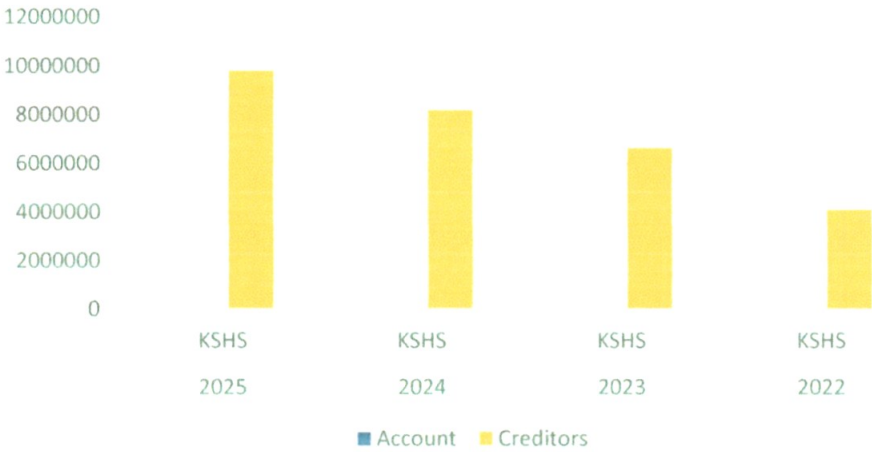
Total debtors as at 30th June 2025 increased by Ksh 1,093,231 to Kshs 22,484,508 compared to Kshs 21,391,277 in the FY 2023/2024. The increase in total debtors could be attributed to low fees payment

MOVEMENT OF CREDITORS OF THE SCHOOL

SNO	ACCOUNTS	2025	2024	2023	2022
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	11,843,652	10,750,721	10,185,811	5,060,594.00
	Total	11,843,652	10,750,721	10,185,811	5,060,594.00
	Increase/Decrease	1,092,931	564,910	5,125,217	(8,616,456)

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Movement of Creditors from 2022 to 2025

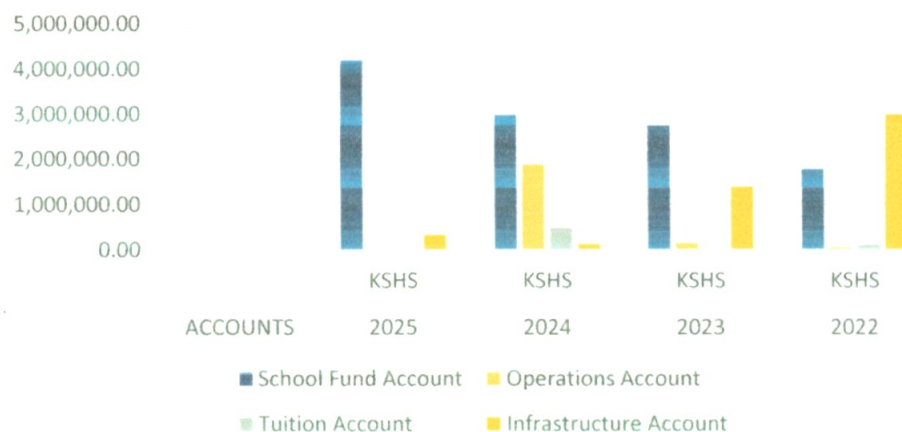


Total creditors as at June, 2025 increased to Kshs 11,843,652 low fees payment attributed to harsh economic conditions in the country. More efforts are being put in place to clear all the creditors (Suppliers and Contractors) through enhanced fee collection strategies and strengthening the internal controls.

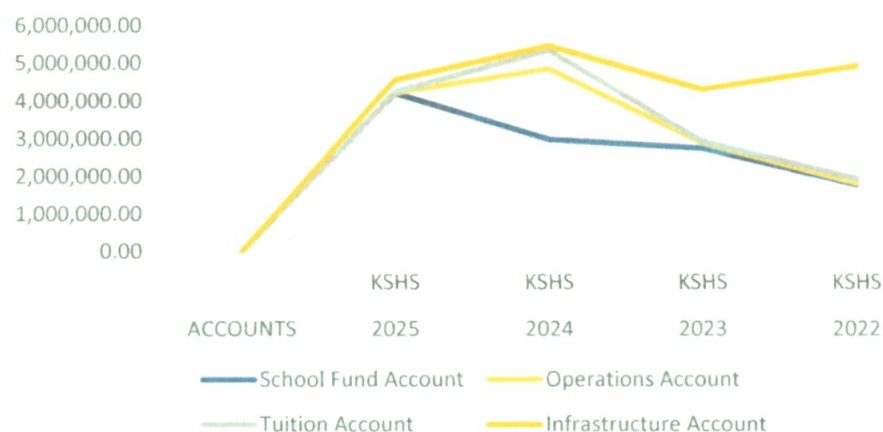
MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2025	2024	2023	2022
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	4,267,975.62	2,975,170.82	2,745,015.02	3,893,112.37
2	Operations Account	13,185.65	1,874,793.00	142,104.60	404,122.05
3	Tuition Account	19,903.15	485,299.50	29,702.20	10,101.50
4	Infrastructure Account	323,076.00	121,173.75	1,382,615.25	4,965,875.50
	Total	4,624,140.42	5,456,694.67	4,299,437.07	9,273,211.42
	Increase/Decrease	(832,254.35)	1,157,257.60	617,457.50	2,059,905.95

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Movement of Cash and Bank balances from 2022 to 2025



Movement of Cash and Bank Balances from 2022 to 2025



b) Teacher Student ratio:

Between the month of July 2024 and June 2025, the status of the teaching staff was as follows:

There are 20 teachers posted by the Teachers Service Commission and 4 recruited by the Board of Management.

The teacher student ratio lies at 1: 37. 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 2022, 2023 and 2024 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	SCHOOL TARGET	COMMENTS
2024	176	6.068	160	7.0	70 students qualified for direct university admission. This was a positive deviation of 0.8012
2023	161	5.267	102	7.0	42 students qualified for direct university admission
2022	146	5.1027	102	7.0	29 students qualified for direct university admission

d) Number of Candidates in the 2024 KCSE:

YEAR	2024	2023	2022
No. of Candidates	176	161	146
Mean Score	6.068	5.267	5.1027

e) Capacity of the school:

By 30th June 2025, the school had a population of 506 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:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
N/A					

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

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 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).

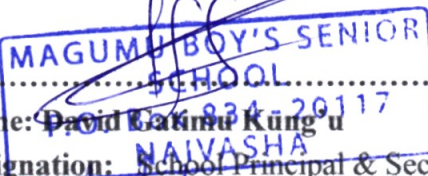
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2025, and of the school's financial position as at that date.



.....
Name: Dr. Irungu P. Juma

Designation: Chairman, School Board of Management

Date: 21/04/20



.....
Name: David Gatimu Kung'u

Designation: School Principal & Secretary to Board of Management

Date: 21/04/20



.....
Name: Teresiah Gathoni Muchau

Designation: Bursar/ Finance Officer

Date: 21/04/20

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, 2025 - 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 transitional financial statements of Magumu High School set out on pages 1 to 19, which comprise of the statement of assets and liabilities

as at 30 June, 2025 and the statement of financial performance, 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 transitional financial statements present fairly, in all material respects, the financial position of Magumu High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Non-Compliance with Transitional IPSAS Reporting Requirements

As disclosed in Note 1 to the financial statements on Statement of Compliance and Basis of Preparation of the Financial Statements, the School has advantage of the transitional provisions under IPSAS 33. However, Management has not indicated the elements of the financial statements that have not been fully recognized as per the respective IPSAS and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

2. Inaccuracies of Capitation Grant for Operations

The statement of financial performance reflects Kshs.4,542,007 in respect to capitation grant for operations. However, the ledger reflected amount of Kshs.4,480,630, resulting in unreconciled variance of Kshs.61,377.

In the circumstances, the accuracy of capitation grant for operations amounts of Kshs.4,542,007 could not be confirmed.

3. Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.22,484,508 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. 22,484,508 could not be confirmed.

4. Variance in Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.11,843,652 as disclosed in Note 14 to the financial statements. However, Annex 1 to the financial statements reflects total payables balance of Kshs.11,515,361, resulting in unreconciled variance of Kshs.328,291.

In the circumstances, the accuracy, existence and completeness of payables balance of Kshs.11,843,652 could not be confirmed.

5. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,624,140 as disclosed in Notes 10 and 11 to the financial statements. Included in the balance are school fund account- main account-Equity, school fund-main account-ABSA, and bio-latrine Cooperative account, with balances of Kshs.3,957,263, Kshs.165,441, and, Kshs.78,221 respectively. However, the bank balances were not supported by cash books, and bank reconciliation statements. Further, infrastructure account with a balance of Kshs.323,076 was not supported with a bank reconciliation statement.

In the circumstances, the accuracy, completeness, existence of cash and cash equivalents balance of Kshs.4,624,140 could not be confirmed.

6. Inaccuracy in the Statement of Assets and Liabilities

The statement of assets and liabilities reflects Kshs.14,939,993 in respect to accumulated fund brought forward comparative balance. However, the corresponding Note 15 to the financial statement reflects a comparative balance of Kshs.15,747,328, resulting in an unreconciled variance of Kshs.807,335.

In the circumstances, the accuracy of the accumulated fund brought forward of Kshs.14,939,993 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.38,118,153 and Kshs.33,745,221 respectively, resulting in under-funding of Kshs.4,372,932 (11%).

In the circumstances, the under-realization 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 Matter

1. Significant Exemptions in the PSASB Reporting Templates

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. 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 table of contents did not include the statement of budgeted versus actual amounts for the year ended 30, June 2025. Further, the statement lacked title headers on pages 6, 7 and 8.

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

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

The statement of financial performance reflects total payments amount of Kshs.42,231,542 as disclosed in Notes 6, 7, 8 and 9 to the financial statements. Included in the expenditure is an amount of Kshs.1,508,500 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.1,508,500 could not be confirmed.

3. Underfunding of Capitation Grants

The statement of financial performance reflects capitation grants for tuition and capitation grants for operations amounting to Kshs.1,492,813 and Kshs.4,542,007, respectively, as disclosed in Note 1 and Note 2 to the financial statements. During the financial year, NEMIS reported a total of 484 students, while the enrolment records provided by the school indicated a total of 506 students, resulting in an unexplained variance of 22

students. As a result of the variance, the School was under-funded by Kshs.274,310 (total capitation received/NEMIS enrolment X 18 students) in capitation grants.

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

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.11,843,652. However, included in the balance are trade payables balance of Kshs.1,723,599 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. Unapproved Fees on Parents Association Support Programme

The statement of financial performance reflects school fund income- parents contributions amount of Kshs.32,463,404 as disclosed in Note 4 to the financial statements. However, examination of the school fees structure records revealed that the School charged an amount of Kshs.12,500 per student to support the programme which had not been approved by the Ministry of Education resulting to a total fee of Kshs.54,035. This was contrary to Government Circular No. MOE.HQS/3/10/18 Vol (33) dated 7 March, 2024 on guidelines on implementation of Free Day and Secondary Education for the year 2024 which stipulates that for Schools classified as category B are Boarding schools and Extra County schools that are located in other areas other than Nairobi, Mombasa, Nakuru, Kisumu, Nyeri, Thika and Eldoret parents will only pay for maintenance and improvement, activity fee, boarding equipment and stores and other vote heads as reflected in the boarding fee structure amounting to Kshs.40,535.

In the circumstances, Management was in breach of the Government guidelines.

6. Failure to Deduct Capacity Building Levy

The statement of financial performance reflects total payments amount of Kshs.42,231,542 as disclosed in Note 6, 7, 8 and 9 to the financial statements which includes an amount of Kshs.11,250,335 in respect to procurement contracts signed with the School's suppliers effective from 1 September, 2024. Review of payments for goods and services revealed that there was no deduction of the public procurement capacity building levy of Kshs.3,375 or 0.03% on the contracts, contrary to the Levy Order 2023 issued by the Public Procurement Regulatory Authority.

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

7. Failure to Prepare a School Improvement Plan

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

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

8. 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. Weaknesses in Management of Assets

Annex 2 to the financial statements reflects summary of fixed assets register reflects balance of Kshs.83,097,140. 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.

2. 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.

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 (Accrual 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, SBS
AUDITOR-GENERAL

Nairobi

15 May, 2026

6. Statement Of Financial Performance for the Year Ended 30th June 2025

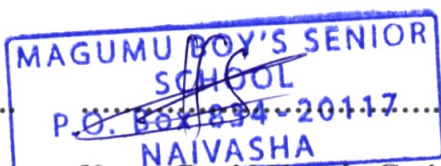
Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government grants for tuition	1	1,492,813.40	3,155,367.80
Government grants for operations	2	4,542,007.40	10,809,280.15
Government Grants for infrastructure	3	1,831,000.00	527,200.00
School fund income- parents' contributions	4	32,463,404.00	46,944,979.50
Miscellaneous incomes	5	1,070,063.00	364,640.00
Total Revenue		41,399,287.80	61,801,467.45
Expenditure			
Tuition	6	1,958,209.75	2,700,300.00
Operations	7	7,334,614.75	9,076,591.75
Infrastructure	8	698,097.75	1,788,641.50
Boarding and school fund	9	32,240,619.90	47,078,676.60
Total Expenditure		42,231,542.15	60,644,209.85
Surplus/Deficit		(832,254.35)	1,157,257.60

The school financial statements were approved on 14/07 2025 and signed by:

Name: Dr. Irungu P.Juma

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.)

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7. Statement of Assets and Liabilities As At 30th June 2025**

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,557,090.42	5,437,815.67
Cash balances	11	67,050.00	18,879.00
Short term investments	12	-	0.00
Total cash and cash equivalent		4,624,140.42	5,456,694.67
Account's receivables	13	22,484,508	21,391,277
Total financial assets		27,108,648	26,847,972
Financial liabilities			
Accounts payables	14	11,843,652	10,750,721
Net financial assets		15,264,996	16,097,251
Represented by			
Accumulated fund b/fwd	15	16,097,251	14,939,993
Surplus/deficit for the year		-832,254	1,157,258
Net financial position		15,264,996	16,097,251

The school's financial statements were approved on 21/04/26 2025 and signed by:

Name: Dr. Irungu P.Juma

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 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		1,492,813.40	3,155,367.80
Government grants for operations		4,542,007.40	10,809,280.15
Government grants for infrastructure		1,831,000.00	527,200.00
School fund income- parents contributions/ fees		32,463,404.00	46,944,979.50
Other income		1,070,063.00	364,640.00
Total receipts		41,399,287.80	61,801,467.45
Payments			
Cash outflows for tuition		1,958,209.75	2,700,300.00
Cash outflows for operations		8,032,712.50	10865,233.25
Cash outflows Boarding/lunch and school fund payments		32,240,619.90	47,078,676.60
Total payments		42,231,542.15	60,644,209.85
Net cash inflow/outflow from operating activities	16	(832,254.35)	1,157,257.60
Cash flow from investing activities			
Acquisition of assets		0.00	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	17	0.00	0.00
Cash flow from Financing activities			
Proceeds from borrowings/ loans		0.00	0.00
Repayment of principal borrowings		0.00	0.00
Net cash inflow/outflow from financing activities	18	0.00	0.00
Net increase/decrease in cash and cash equivalents		(832,254.35)	1,157,257.60
Cash and cash equivalent at beginning of the FY		5,456,394.77	4,299,894.57
Cash and cash equivalent at end of the FY		4,624,140.42	5,456,694.67

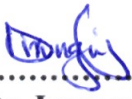
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(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 14/07/25 2025 and signed by:

MAGUMU HIGH SCHOOL

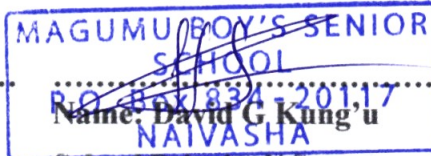
Annual Report and Financial Statements For the year ended 30th June 2025



.....
Name: Dr. Irungu P. Juma

Chair BOM

Date: 21/04/20



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

Date: 21/04/20



.....
Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/04/20

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

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
		b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Laboratory Equipment	-	-	-	-	-
Internal Exams			-	-	-
Teaching / Learning Materials	1,325,986.80		1,325,986.80	1,492,813.40	113%
	1,325,986.80	-	1,325,986.80	1,492,813.40	-
(2) Capitation Grant on Operations					
Personnel Emoluments	3,501,172.00		3,501,172.00	1,632,963.55	47%
Local Transport / Travelling	300,300.00		300,300.00	544,321.05	181%
Electricity And Water	622,050.00		622,050.00	544,321.05	88%
Medical	444,510.00		444,510.00	549,670.00	124%
Administration Costs	366,044.00		366,044.00	907,201.75	248%
Activity	431,040.00		431,040.00	363,530.00	84%
	5,665,116.00	-	5,665,116.00	4,542,007.40	-

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

3) FDSE for infrastructure					
Maintenance & Improvement MoE	2,104,800.00		2,104,800.00	1,831,000.00	87%
M&I parents' contribution	1,077,600.00		1,077,600.00	1,406,838.00	131%
Transition Infrastructure Grants	-		-	-	-
	3,182,400.00	-	3,182,400.00	3,237,838.00	-
(4) Fees Charged on Parents					
Personnel Emoluments	3,127,734.00		3,127,734.00	2,864,579.40	92%
Local Transport / Travelling	1,042,578.00		1,042,578.00	954,859.80	92%
Electricity And Water	1,042,578.00		1,042,578.00	954,859.80	92%
Medical	-		-	-	-
Administration Costs	1,737,630.00	1,518,000.00	3,255,630.00	1,591,433.00	49%
Activity	252,000.00		252,000.00	231,509.00	92%
Fee On Boarding Equipment and Stores	17,924,130.00		17,924,130.00	16,838,258.00	94%
	25,126,650.00	1,518,000.00	26,644,650.00	23,435,499.00	-
5) Miscellaneous Income					
Income From Farming Activities	1,000,000.00		1,000,000.00	850,063.00	85%
Income From Bus Hire	300,000.00		300,000.00	187,000.00	62%
	1,300,000.00	-	1,300,000.00	1,037,063.00	
Total Income	36,600,152.80	1,518,000.00	38,118,152.80	33,745,220.80	

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

(6) Expenditure For Tuition					
Textbooks			-	-	-
Reference Materials			-	-	-
Laboratory Equipment	355,000.00		355,000.00	786,235.00	221%
Internal Exams			-	-	-
Teaching / Learning Materials	2,126,785.00		2,126,785.00	1,194,265.00	56%
Bank Charges	-		-	1,215.75	-
	2,481,785.00	-	2,481,785.00	1,981,715.75	
(7) Expenditure For Operations					
Personnel Emoluments	3,501,172.00		3,501,172.00	2,527,999.00	72%
Local Transport / Travelling	300,300.00		300,300.00	965,460.00	321%
Electricity And Water	622,050.00		622,050.00	451,062.00	73%
Medical & Insurance	444,510.00		444,510.00	53,599.00	12%
Administration Costs	366,044.00		366,044.00	2,167,745.75	592%
Activity	431,040.00		431,040.00	710,000.00	165%
	5,665,116.00	-	5,665,116.00	6,875,865.75	-
(8) Expenditure For infrastructure					
Maintenance & Improvement MoE	2,104,800.00		2,104,800.00	264,550.00	-
M&I parents' contribution	1,077,600.00		1,077,600.00	-	-

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

CCTV Improvement & maintenance			-	171,549.00	-
Fire Extinguisher maintenance			-	261,500.00	-
	-	-	-	697,599.00	-
(9) Expenditure For school fund/boarding					
Personnel Emoluments	3,127,734.00		3,127,734.00	3,245,293.00	104%
Local Transport / Travelling	1,042,578.00		1,042,578.00	2,165,687.00	208%
Electricity And Water	1,042,578.00		1,042,578.00	1,361,860.00	131%
Medical	-		-	104,260.00	-
Administration Costs	1,737,630.00	1,518,000.00	3,255,630.00	1,745,559.50	54%
Activity	252,000.00		252,000.00	644,055.00	256%
Boarding Equipment and Stores	14,489,510.00		14,489,510.00	12,145,081.00	84%
Expenditure For Income Generating Activity	1,300,000.00		1,300,000.00	1,154,928.00	89%
Insurance Costs			-	150,983.40	-
	23,192,030.00	1,518,000.00	24,710,030.00	22,717,706.90	-
Totals	31,338,931.00	1,518,000.00	32,856,931.00	32,272,887.40	-

The school underutilized the amount in RMI funds since these monies were utilized in payment of salaries.

The overutilization in activity funds was due levies charged to facilitate activities at different level vs the amount charged per student per year.

The School participated in various school activities: namely Ball games, Drama and Music upto to the regional leve

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

11. Notes To the Financial Statements**1 Government Grants for Tuition**

Description	2024-2025	2023-2024
	Kshs	Kshs
Reference Materials	0.00	0.00
Exercise Books		
Laboratory Equipment	0.00	604,795.00
Internal Exams		
Teaching / Learning Materials	1,492,813.40	2,550,572.80
Others (<i>specify</i>) *	0.00	0.00
Total	1,492,813.40	3,155,376.80

*Include others as per MOE circulars

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	1,632,963.55	2,165,802.66
Repairs And Maintenance	0.00	3,235,700.00
Local Transport / Travelling	544,321.05	755,239.48
Electricity And Water	544,321.05	1,203,223.70
Medical	549,670.00	49,875.00
Administration Costs	907,201.75	962,578.96
Activity	363,530.00	702,777.35
Transition Infrastructure Grant	0.00	1,734,083.00
Total	4,542,007.40	10,809,280.15

*Include others as per MOE circulars

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	1,831,000.00	527,200.00
Transition infrastructure grants	0.00	0.00
Other (<i>specify</i>)(NGCDF and County govt.	0.00	0.00
Total	1,831,000.00	527,200.00

4 School Fund Income - Parents Contribution/Fees

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	2,864,579.40	3,503,072.25
Repairs and maintenance	1,406,538.00	1,275,557.00
Local transport / travelling	954,859.80	778,460.50
Electricity and water	1,040,859.80	1,946,151.25
Medical	0.00	0.00
Administration costs	2,382,319.00	1,556,921.00
Activity	231,509.00	285,490.00
Fee on Boarding Equipment and stores	23,099,900.00	37,326,859.50
PA Levies*	0.00	248,597.00
KCSE Exam	125,379.00	23,871.00
Total	32,463,404.00	46,944,979.50

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

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Income From Farming Activities	850,063.00	1,640.00
Tenders	33,000.00	6,000.00
Income From Bus Hire	187,000.00	357,000.00
Fee For Hire of Ground and Equipment	0.00	0.00
Total	1,070,063.00	364,640.00

(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	2024-2025	2023-2024
	Kshs	Kshs
Exercise Books	0.00	0.00
Laboratory Equipment	596,095.00	604,795.00
Teaching / Learning Materials	1,360,899.00	2,094,269.00
Bank Charges	1,215.75	1,236.00
Total	1,958,209.75	2,700,300.00

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	2,527,999.00	2,921,817.00
Service Gratuity	0.00	1,507,808.00
Administration Cost	2,801,258.75	825,407.75
Repairs And Maintenance & Improvements	0.00	1,186,200.00
Local Transport / Travelling	965,460.00	206,950.00
Electricity And Water	276,298.00	397,764.00
Medical & Insurance	53,599.00	0.00
Activity Expenses	710,000.00	375,384.00
Others (specify)	0.00	0.00
Transition Infrastructure Grant	0.00	1,655,261.00
Total	7,334,614.75	9,075,591.75

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Renovation of Classrooms	0.00	1,000,000.00
CCTV Installation & Maintenance	171,549.00	0.00
M & I General repairs	264,550.00	0.00
Purchase of furniture	0.00	620,000.00
Fire Extinguisher maintenance	261,500.00	0.00
Others – Bank charges	498.75	241.50
Total	698,097.75	1,788,641.50

9 Boarding And School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	3,245,293.00	4,321,894.00
Repairs And Maintenance & Improvements	813,213.00	529,255.00
Local Transport / Travelling	2,165,687.00	2,127,076.00
Electricity And Water	1,275,860.00	1,667,141.00
Medical & Insurance Expenses	255,243.40	292,862.00
Administration Costs	1,745,559.50	3,047,042.20
Expenses On Income Generating Activities**	1,178,928.00	293,453.00
Fee On Boarding Equipment and Stores	20,636,381.00	32,834,426.40
KCSE Exam	194,400.00	123,300.00
Activity	644,055.00	1,843,227.00
Acquisition Of Assets	0.00	0.00
Others (specify)	0.00	0.00
Total	32,240,619.90	47,078,676.60

(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	2024-2025	2023-2024
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104243741	19,903.15	485,299.50
Operations Account	Active	1104241994	13,185.65	1,874,793.00
School Fund Account- Main Account-ABSA	Active	027-8106322	165,441.20	171,642.20
School Fund Account- Main Account- EQUITY	Active	0200263368725	3,957,263.00	2,706,385.90
Savings Account	Dormant	027-817341	0.00	299.90
Bio- Latrine- Co-operative	Active	01129117872400	78,221.42	78,221.42
Infrastructural Account	Active	1268426822	323,076.00	121,173.75
Total			4,557,090.42	5,437,815.67

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	67,050.00	18,879.00
Total	67,050.00	18,879.00

12 Short Term Investments

Description	2024-2025	2022-2023
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

Notes to the Financial Statements (continued)

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	22,484,508.10	21,391,277.10
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	22,484,508.10	21,391,277.10

13 b Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	5,587,826.00	18.62%	6,270,825.00	29.32%
Between 1- 2 years	2,595,808.00	2.46%	828,761.00	3.87%
Between 2-3 years	9,183.00	11.96%	-	0%
Over 3 years	14,291,691.10	70.02%	14,291,691.10	66.81%
Total (should tie to note 13 a)	22,484,508.10	100%	21,391,277.10	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	11,515,361.40	9,925,055.40
Prepaid Fees	328,291.00	825,666.00
Retention Monies	0	0.00
Unpaid salaries and statutory deductions	0	0.00
Caution money	0	0.00
Other payables (<i>specify</i>)	0	0.00
Total	11,843,652.40	10,750,721.40

Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	9,791,762.00	85.03%	8,186,234.00	82.48%
Between 1- 2 years	40,000.00	0.35%	55,222.00	0.56%
Between 2-3 years	-	0%	-	0%
Over 3 years	1,683,599.40	14.62%	1,683,599.40	16.96%
Total (should tie to note 14)	11,515,361.40	100%	9,925,055.40	100%

15. Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	5,437,815.67	4,299,383.07
Cash Balances	18,879.00	54.00
Short Term Investments	0	0.00
Receivables	21,391,277.10	20,826,367.40
Payables	(10,750,721.40)	(9,378,476.40)
Total	16,097,250.57	15,747,328.07

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	2024-2025	2023-2024
	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	2024-2025	2023-2024
		Kshs	Kshs
Cattle	10	550,000.00	550,000.00
Trees	100	150,000.00	210,000.00
Total		700,000.00	760,000.00

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

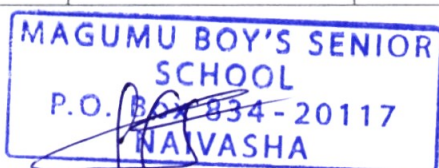
19 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Food stuffs	124,312.00	27,000.00
Teaching materials	172,690.00	167,454.00
Farm produce	0.00	
Cleaning Materials	46,200.00	
Construction Materials		
Others (specify)	0.00	0.00
	343,202.00	194,454.00

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)



Sign and Date
Principal

MAGUMU HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Comments
	a	b	C	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings					
1. Piters Enterprises	4,259,407.40	01/01/2021	2,575,808.00	1,683,599.40	
Sub-Total	4,259,407.40		2,575,808.00	1,683,599.40	
Supply Of Goods					
2. Samis Softwares Ltd	65,641.00	01/07/2023		65,641.00	
3. Laboquips Suppliers	786,235.00	01/07/2024		786,235.00	
4. Generscape Supplys	320,160.00	01/07/2024		320,160.00	
5. Twinen Merchants	180,860.00	01/07/2024		180,860.00	
6. Blink Betacom Solutions Ltd	110,500.00	01/07/2024		110,500.00	
7. Bititec Systems & Systems Ltd	37,000.00	01/07/2024		37,000.00	
8. Smart School Technologies Ltd	250,000.00	01/07/2024		250,000.00	
9. White Copy Enterprises	102,000.00	01/07/2024		102,000.00	
10. Davis Thuku	21,000.00	01/07/2024		21,000.00	
11. Grace Wangui	201,790.00	01/07/2024		201,790.00	
12. Joyce Wairimu	125,000.00	01/07/2024		125,000.00	
13. Joseph Kamaru Muigai	24,000.00	01/07/2024		24,000.00	

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Comments
14. Chabaha Enterprises Ltd	800,000.00	01/07/2024		800,000.00	
15. Farmeu Enterprises	565,000.00	01/07/2024		565,000.00	
16. Joshua Mugo	1,120,520.00	01/07/2024		1,120,520.00	
17. Coffee Bee Processors Ltd	19,500.00	01/07/2024		19,500.00	
18. Tabitha Nyokabi Kihoro	201,990.00	01/07/2024		201,990.00	
19. Gibtes Enterprises	789,600.00	01/07/2024		789,600.00	
20. Framaha Enterprises	516,250.00	01/07/2024		516,250.00	
21. Gaston Kenya Ltd	49,764.00	01/07/2024		49,764.00	
22. Kenblest Foods ltd	361,195.00	01/07/2024		361,195.00	
23. Peter Muturi Ndung'u	885,350.00	01/07/2024		885,350.00	
24. Agnes Wanjiru	108,000.00	01/07/2024		108,000.00	
25. Rems General Suppliers	463,550.00	01/07/2024		463,550.00	
26. Elias Kiarie Muchira	90,000.00	01/07/2024		90,000.00	
27. Kamusie Exhauster Services	140,000.00	01/07/2024		140,000.00	
28. Monicah Njoki Wanyoike	13,500.00	01/07/2024		13,500.00	
29. Magumu Non-Teaching Staff	465,557.00	01/07/2024		465,557.00	
30. Zakaria Wanyoike Gitau	367,800.00	01/07/2024		367,800.00	
31. Kenya Power Lighting Company	100,000.00	01/07/2024		100,000.00	
32. Bareta Enterprises	550,000.00	01/07/2024		550,000.00	
Sub-Total	9,831,762.00			9,831,762.00	
Grand Total	11,515,361.40			11,515,361.40	

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Land	50,390,000.00	0.00	0.00	50,390,000.00
Buildings And Structures	16,826,440.00	216,300.00	0.00	17,042,740 .00
Motor Vehicles	2,737,000.00	0.00	0.00	2,737,000.00
Office Equipment, Furniture And Fittings	2,400,000.00	17,400.00	0.00	2,417,400.00
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	300,000.00	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	300,000.00	115,000.00	0.00	415,000.00
Total	82,748,440.00	348,700.00	0.00	83,097,140.00

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

MAGUMU HIGH SCHOOL				
FEES DEBTORS FY 2024/2025				
No	Student Name	Adm No	Class	Balance
1	ERICK KIMANI	8638	4THETA	1,996
2	JACKSON NGUGI	8640	4ALPHA	5
3	STEPHEN MWANGI CHEGE	8643	4THETA	995
4	MOSES MUNYUA	8644	4THETA	3,000
5	MARK KABUTI	8645	4ALPHA	58,960
6	ALVIS NYAGA	8650	4THETA	35
7	JOSEPH MACHARIA	8651	4THETA	1,354
8	BENSON NJENGA KIARIE	8654	4ALPHA	20,035
9	DUNCAN KAGWANJA	8657	4THETA	22,229
10	DAVID MBUGUA	8659	4BETA	31,985
11	JAMES KAMOTHO	8661	4THETA	1,605
12	MORGAN NG'ANG'A GITAU	8662	4ALPHA	46,655
13	PATRICK NG'ANG'A	8665	4BETA	2,005
14	METHUSALAH WRESHING	8668	4ALPHA	605
15	JOSEPH MWANGI	8670	4ALPHA	2,085
16	LARUECH MUGWE	8671	4BETA	2,070
17	SAMUEL NJUGUNA	8675	4THETA	2,005
18	ESTON NG'ANG'A MBUGUA	8676	4BETA	2,205
19	ALEX KING'ORI	8679	4BETA	3,105
20	IAN MWANGI	8680	4ALPHA	4,035
21	BRIAN KIMANI MUGURE	8686	4THETA	3,615
22	WILLIAM KANG'ETHE	8688	4ALPHA	2,605
23	DOMINIC KARANJA	8689	4BETA	7,015
24	MORRIS KEPHA	8690	4ALPHA	8,614
25	NIXON KAMAU	8691	4BETA	5
26	MALACH THUO	8692	4BETA	20,570
27	JOSEPH THUKU	8693	4THETA	725
28	DUNCAN GITAU	8694	4ALPHA	5,211
29	STEPHEN KIOKO	8696	4THETA	605
30	JOHN GITHAIGA	8697	4ALPHA	1,500
31	STANLEY WAWERU	8698	4ALPHA	1,105
32	DANIEL KAMAU MWANGI	8700	4THETA	38,070
33	RYAN CHEGE KAMAU	8702	4BETA	10,035
34	JOHN MWANGI GACHUHI	8703	4ALPHA	605
35	HENRY KAMANDE	8704	4ALPHA	19
36	ALEX NJUGUNA MUNGAI	8706	4ALPHA	24,985
37	MICHAEL RUGU	8710	4ALPHA	27,535
38	GEORGE NJOROGI	8712	4BETA	46,055
39	ALEX NDUNG'U	8713	4BETA	22,615
40	DAVID MAINA	8714	4ALPHA	31,020
41	DANIEL NDUATI	8715	4BETA	35,635
42	ARTHUR KIMANI	8716	4BETA	53,470
43	PETER KAMAU	8718	4ALPHA	33,205
44	MENSAH HAWKINS	8719	4THETA	27,305
45	PAUL MWANGI KIMITA	8725	4BETA	24,085
46	DENNIS WANG'OMBE	8730	4ALPHA	15,900
47	SAMUEL KIMANI	8731	4THETA	22,485
48	DANIEL CHEGE	8732	4THETA	25,650
49	JOSEPH WAHOME	8736	4THETA	33,075
50	MORGAN NGUGI NJOROGI	8737	4BETA	87,605
51	ALEX NDORO	8739	4THETA	24,070
52	OUMA DENNIS OTIENO	8740	4BETA	22,555
53	RUFUS MBUGUA	8741	4THETA	27,920

54	LAWRENCE NJOROGÉ	8742	4BETA	26,915
55	DAMIAN KAMANDE	8743	4ALPHA	35,240
56	ALEX GITAU	8746	4ALPHA	24,605
57	STEPHEN WAWERU	8750	4BETA	16,114
58	JORAM MACHARIA NGUGI	8753	4BETA	39,055
59	LEE MURAYA	8754	4ALPHA	40,205
60	REUBEN NG'ETHE	8757	4ALPHA	27,355
61	COLLINS KABUGI GITAU	8758	4ALPHA	34,755
62	KELVIN KIMWAKI	8759	4THETA	28,605
63	DANIEL NG'ERA	8760	4ALPHA	25,405
64	CARLOS NJENGA	8763	4BETA	52,670
65	KELVIN MACHARIA	8767	4ALPHA	29,610
66	ALEX MWANGI	8768	4ALPHA	32,255
67	FRANKLIN MAEBA	8770	4BETA	14,454
68	PULSE SIFA	8771	4THETA	127,310
69	JAMES GICHUKI	8773	4ALPHA	50,455
70	MOSES NJOROGÉ	8776	4ALPHA	27,035
71	JOHN KAMAU KIMANI	8778	4THETA	24,114
72	DEDAN NDIRANGU MBOGO	8780	4THETA	31,005
73	JOHN GITIHA	8781	4BETA	32,035
74	IBRAHIM BILAL	8784	4ALPHA	23,035
75	DENNIS KARIUKI KAGOMBE	8785	4THETA	24,114
76	DAVID NJOROGÉ	8786	4ALPHA	23,205
77	SADERA KITEIYA	8788	4ALPHA	36,605
78	BRIAN CHEGE	8790	4BETA	28,105
79	MWAKA KELVIN KAMBI	8791	4THETA	28,065
80	PATRICK MAINA KARANJA	8793	4THETA	68,105
81	JOHN GITHURE MWANGI	8796	4THETA	105,675
82	BILGAI MNANGAT BARTER	8798	4THETA	25,050
83	PAUL DZITU	8799	4BETA	34,035
84	KELVIN NANDWA	8801	4THETA	84,255
85	MICHAEL MWANGI	8802	4BETA	6,995
86	PATRICK CHEGE	8805	4ALPHA	39,070
87	ERICK NGUGI	8806	4ALPHA	30,628
88	URBANUS MUTHINI MUOKI	8809	4ALPHA	32,664
89	GEORGE NJENGA	8816	4BETA	27,685
90	SAMUEL NG'ANG'A KAMURA	8821	4THETA	27,755
91	MAXWELL ANDIRISI	8822	4THETA	34,105
92	VICTOR MUGAMBI WAMBUI	8823	3THETA	20,550
93	MILTON NDURU	8824	3THETA	24,985
94	OUMA JOSEPH OTIENO	8825	3BETA	20,670
95	WARUTUMO BEZALLEL KARANJA	8827	3BETA	15,390
96	MBUGUA ANTHONY NGETHE	8832	3ALPHA	18,590
97	THAIRU JOSEPH MURAGE	8835	3THETA	6,055
98	PATRICK KAGUNYU NGUGI	8836	3ALPHA	19,020
99	JESSE NJUGUNA GATONYE	8837	3THETA	19,605
100	MUIRURI JAMES MAINA	8839	3ALPHA	22,055
101	MUCERA DAVID NJOROGÉ	8842	3THETA	25,020
102	WAGAYA NELSON KARANJA	8843	3BETA	23,620
103	MBURU DAVID NJUGUNA	8844	3BETA	18,690
104	NJANE SAMUEL KIONGO	8851	3THETA	18,872
105	WANGECI ROY MIRINGA	8852	3ALPHA	20,155
106	KARIUKI JACOB MURIITHI	8854	3BETA	23,620
107	DANIEL NGURE	8856	3BETA	19,520
108	MWANGI CEPHAS MWEGA	8860	3BETA	18,620
109	MUGI MOSES MBOCHE	8863	3ALPHA	18,550
110	SAMUEL NGUMBA WANYUTU	8864	3THETA	24,240
111	WAMBUI JAMES KARIUKI	8865	3ALPHA	22,920

112	NDEGWA BRANDONE GACHIMU	8867	3BETA	18,620
113	MWAVARI KENAN KIRAYA	8868	3ALPHA	22,070
114	WANJIRU GREGORY KIMITA	8871	3ALPHA	20,120
115	WANJIRU FIDEL MACHARIA	8872	3THETA	25,120
116	NJUGUNA DOMINIC KIBE	8873	3ALPHA	20,140
117	JOEL GATHIRU WANJIKU	8874	3THETA	18,620
118	WANJIRU KENNEDY MWANGI	8876	3THETA	25,570
119	WANGARI JOSEPH MBURU	8877	3BETA	33,690
120	MUGWANJA DAVID KINUTHIA	8879	3ALPHA	24,620
121	WANJIRU MALVIN MAINA	8880	3BETA	21,620
122	GATUNDU PETER MAINA	8886	3BETA	21,025
123	NGUGI DENIS THUKU	8889	3ALPHA	22,590
124	MWANGI JOSEPH WAWERU	8890	3ALPHA	23,020
125	SAMUEL KINYANJUI CHEGE	8891	3BETA	29,055
126	KAMAU SAMUEL WAMITI	8897	3ALPHA	42,240
127	WANGARI CHRIS MARTIN	8908	3ALPHA	102,240
128	KENNEDY GITHINJI	8909	3ALPHA	22,240
129	NGANGA MAXWELL MWAURA	8912	3BETA	16,535
130	MURIITHI KELVIN KARIUKI	8913	3ALPHA	29,840
131	BRIAN MACHARIA NGIGI	8915	3THETA	26,020
132	KELVIN KARIUKI NJOKI	8916	3BETA	24,155
133	WANGUI GEOFFREY NG'ANG'A	8917	3THETA	20,035
134	MOSES NJOGU MWANGI	8918	3ALPHA	85,475
135	SOLOMON MURIMI WAMUTITU	8921	3THETA	22,020
136	MOSES IAN MBUGUA	8924	3ALPHA	18,620
137	JIPHEENS WAHOME MWANGI	8929	3THETA	23,240
138	ALVIN NJENGA KARANJA	8930	3ALPHA	16,150
139	EMMANUEL OBIOMA	8931	3ALPHA	20,055
140	ALVIN IRUNGU MURUGI	8936	3THETA	25,620
141	FRANCIS MWANGI NDUNG'U	8937	3THETA	4,620
142	ANTONY KIMANI WANJIRU	8938	3BETA	21,620
143	EVANS MWANGI NDUNG'U	8939	3THETA	38,020
144	SAMUEL GICHERU MBUGUA	8944	3THETA	19,020
145	LEWIS NJENGA	8947	3ALPHA	25,640
146	JOSEPH NDUNG'U MATHENGE	8949	3BETA	24,870
147	GEOFFREY MASONGO ONSONGO	8953	3BETA	37,240
148	JOHN MAINA KAGIRI	8954	3ALPHA	14,624
149	JEFF KAGWE	8959	3ALPHA	42,805
150	EMMANUEL MWANGI IRUNGU	8960	4BETA	22,535
151	ALVIN MUCHERU IRUNGU	8962	3THETA	61,190
152	PRINCE KARUGA MBURU	8966	3THETA	37,140
153	DAVID MERIA NJOROGI	8968	3THETA	20,035
154	BRUCE MUNGAI NJAU	8971	3ALPHA	23,020
155	KELVIN KIRIRA MUKONO	8974	3BETA	46,240
156	JACK NGUGI	8978	3THETA	20,033
157	ROBERT KABUTI MWAURA	8979	3ALPHA	27,552
158	JASNA WANDETO KING'ORI	8980	3BETA	22,020
159	MICHAEL KIMAI	8981	3BETA	33,455
160	YUSUF GICINI NJUGUNA	8982	3ALPHA	44,741
161	ALEX GITHAE WAYNE	8983	3BETA	45,020
162	IAN KIRAGU NJERI	8984	3BETA	26,070
163	GEORGE NJOROGI KINYANJUI	8987	3ALPHA	40,240
164	KELVIN MWENJA KIAMA	8988	3THETA	18,620
165	KELVIN WANG'OMBE NDIRANGU	8989	3ALPHA	65,009
166	DUNCAN KIPTOO ROTICH	8992	3BETA	40,341
167	MORGAN GITHUKU KINISU	8994	3ALPHA	85,705
168	KELVIN NGUGI MWANGI	8995	3THETA	19,400
169	GEOFFREY GATERI WANJIKU	8997	3THETA	45,890

170	CHOL MAWAT BILEU	9000	3BETA	35,420
171	AYUB NJOROGI GATHUKA	9003	3THETA	21,370
172	ERICK KARANJA NGIGE	9004	3THETA	9,000
173	LENNY WAWERU THAIRU	9005	3ALPHA	18,620
174	SAMUEL MWANGI WAMBUI	9007	2THETA	18,620
175	FRANCIS KABIRU NJUGUNA	9009	2THETA	20,229
176	PETER NJABI MBUGUA	9010	2THETA	3,000
177	BRIAN NJOROGI MIGWI	9011	2BETA	1,143
178	FRANCIS MBUGUA MAINA	9012	2THETA	3,373
179	DAVID NJUNG'E NJENGA	9015	2THETA	2,018
180	JOSEPH GICHUHI NJUGUNA	9016	2BETA	3,618
181	KAMAU DAVID KIIRU	9017	2ALPHA	570
182	NYANJAU VICTOR CHEGE	9018	2ALPHA	3,520
183	JOSEPH KAMAU NJERI	9019	2ALPHA	8,603
184	MARSHALL NG'ANGA' MUCHIRI	9023	2ALPHA	18,620
185	PETER KARANJA NJOROGI	9024	2THETA	2,108
186	TREVIS NDERITU WANJUGU	9029	2BETA	620
187	GYAN IRUNGU MURERIA	9030	2ALPHA	17,953
188	ALEX SANKAIRE SIAMETO	9032	2THETA	18,773
189	LENNY MUNGAI MACHARIA	9034	2BETA	761
190	MICHAEL CHEGE KAHUGU	9041	2THETA	18,620
191	LEWIS NDUNG'U MWANGI	9042	2ALPHA	8,088
192	JAMES MUTURA NJERI	9043	2ALPHA	4,505
193	PETER MURIU WANJAMA	9044	2BETA	4,603
194	KARIUKI JOHN ARTHUR	9045	2ALPHA	853
195	SAMUEL MAINA WANGUI	9047	2BETA	2,020
196	STEPHEN KIRORA GATHUO	9049	2THETA	18,708
197	ELVIS KIHARA MACHARIA	9051	2BETA	19,103
198	STEPHEN MBUGUA THIONG'O	9055	2ALPHA	18,623
199	ISAIAH WEPUKHULU AGOYO	9056	2BETA	23,103
200	PAUL GATHUO KUNG'U	9057	2THETA	38,373
201	MARCUS KIMANI NG'ANG'A	9061	2BETA	15,373
202	DENIS MWANGI GACHANJA	9062	2ALPHA	23,873
203	REUBEN NDUNG'U KURIA	9063	2ALPHA	20,620
204	SAMUEL MAKUMI WANJIRU	9066	2THETA	20,020
205	EUGENE MWANGI MAHIANYU	9069	2ALPHA	22,105
206	DANIEL WAWERU MUCHIRI	9070	2ALPHA	4,103
207	LINCON MWANGI	9071	2ALPHA	20,023
208	SAMUEL MUHUHU WAINAINA	9072	2BETA	3,025
209	GERALD CHIRA THARE	9074	2BETA	23
210	EDWIN MWANGI MBUGUA	9075	2THETA	5,670
211	JOSHUA NJOROGI NJENGA	9077	2BETA	3,085
212	KARANJA ALPHUS KAMAU	9078	2THETA	1,105
213	KELVIN NJOGU WARUIRU	9079	2ALPHA	26,123
214	MOSES NJARAMBA KARANJA	9080	2BETA	4,103
215	DENNIS MUTUKU	9082	2ALPHA	92
216	JOHN IRUNGU KARIUKI	9093	2ALPHA	983
217	JOHN RANU MUIKIA	9094	2BETA	18,505
218	KELVIN WAMBU NJUGUNA	9095	2THETA	5,105
219	AYUB WAHINYA NJENGA	9101	2ALPHA	19,103
220	LENNY MWANGI MBUGUA	9103	2THETA	4,523
221	IAN KIMANI MAINA	9107	2ALPHA	4,073
222	AMOS NJUGUNA WAMBUI	9108	2THETA	16,623
223	WASHINGTON GICHUKI	9110	2BETA	2,983
224	PAUL KIBE NJOROGI	9111	2THETA	4,583
225	IAN KINYANJUI NJENGA	9112	2BETA	85
226	DAVID MWANGI MWAI	9113	2BETA	1,500
227	MBUGUA STEPHEN MBUGUA	9116	2BETA	85

228	FRANCIS NGUGI NJOGU	9117	2ALPHA	7,873
229	JOSEPH MBURU KARURI	9118	2BETA	22,538
230	JOEL NJUGUNA WAIRIMU	9119	2THETA	3,503
231	EDWIN WAINAINA WAMAITHA	9120	2THETA	19,020
232	ERIC KIRIRA MWANGI	9121	2BETA	120
233	EDWARD NJAMI	9123	2THETA	120
234	PETER MBUGUA GITAHU	9124	2ALPHA	1,360
235	GRAHAM WAWERU	9125	2BETA	1,185
236	EDWIN WANYOIKE	9126	2ALPHA	2,905
237	DAVID KONYE CHEGE	9127	2THETA	2,120
238	PETER GIKARU WAWERU	9129	2ALPHA	18,673
239	DUNCAN NDUNG'U	9130	2BETA	26,973
240	LEWIS MACHARIA NYAMBURA	9132	2ALPHA	2,693
241	ALEX MUNGAI NJORGE	9133	2ALPHA	3,538
242	ALEX NDUATI WANJERI	9134	2BETA	453
243	BRIAN KINYANJUI WAGATA	9135	2BETA	4,073
244	JOHN WAWERU KABATA	9137	2THETA	3,473
245	JOHN WAITHAKA NJOKI	9139	2THETA	1,000
246	APOLLOS NJORGE MBUKI	9141	2THETA	1,753
247	MOSES NGUGI MUKAMI	9142	2ALPHA	4,523
248	VALENTINO KINUTHIA MBIU	9143	2BETA	2,923
249	LEVIS MBOGO	9144	2BETA	1,053
250	PAUL WARUI NDUNG'U	9148	2BETA	1,025
251	GIDEON WAITHAKA	9150	2BETA	1,443
252	DOKINS OSARE	9152	2THETA	4,323
253	SAMUEL RUKUNGU WAMBUI	9155	2THETA	420
254	VICTOR NDEGWA NDICHU	9156	2THETA	5,073
255	EMMANUEL MUYA KAMAU	9158	2ALPHA	47,373
256	DAVID KIGURU NDUNG'U	9159	2THETA	7,873
257	LESARON EMMANUEL LEMAIYAN	9160	2THETA	11,105
258	SAMUEL GACHAU MACHARIA	9161	2BETA	21,873
259	ELIUD IRUNGU MURIITHI	9163	2BETA	1,018
260	FRANCIS KARANJA MALEMBA	9164	2THETA	4,373
261	GACHUHI TREVORSON KANG'ETHE	9165	2BETA	373
262	DERRICK NJORGE NJOKI	9166	2ALPHA	37,373
263	RICHARD BARAKA USISI	9168	2THETA	18,473
264	MORGAN JUNIOR WAMBUI	9171	2ALPHA	2,020
265	MOSES MUTURI KINUTHIA	9178	2BETA	4,020
266	FRANCIS NYAGA WAWERU	9181	2THETA	8,500
267	JOHN NJUGUNA GACHERU	9182	2ALPHA	21,620
268	DAVID NYUTU MACHARIA	9183	2ALPHA	2,873
269	JOSEPH KARIUKI KAMAU	9184	2ALPHA	14,373
270	NICHOLUS NG'ANG'A WAWERU	9185	2BETA	1,603
271	JOSEPH MUGURO WAMBUI	9186	2THETA	49,373
272	ALVIN KINUTHIA WANJIRU	9187	2ALPHA	1,373
273	WILLIAM MWAI MAINA	9188	2ALPHA	373
274	NEVIL NG'ANG'A WANJIRU	9189	2BETA	24,373
275	SIMON MURIUKI WAMAE	9192	2BETA	1,120
276	EUGENE MWANGI	9200	2THETA	6,925
277	PAUL IGWANYA THUO	9213	2THETA	20
278	SIMON KARATHI KIBUNYWA	9221	4BETA	26,035
279	AMOS WANJOHI GICHOHI	9222	3THETA	13,620
280	JOSEPH KANG'ETHE WAMBUI	9226	4THETA	5,735
281	RANDYSAMMY MURIGI CHEGE	9227	4BETA	13,235
				5,587,826

MAGUMU HIGH SCHOOL
PREPAID FESS F/Y 2024/2025

No	Student Name	Adm No	Class	Balance
1	PAUL NDIRANGU	8637	4BETA	(445)
2	SAMUEL WACHIRA	8658	4THETA	(1,079)
3	JOHN KAMAU	8663	4ALPHA	(2,000)
4	HENRY WACHIURI KANYI	8667	4THETA	(2,005)
5	MOSES WAINAINA	8685	4THETA	(2,505)
6	MOSES KIMANI	8687	4ALPHA	(5,000)
7	VICTOR MUCHINA	8711	4BETA	(1,395)
8	DAVID NJOROGI	8721	4THETA	(1,455)
9	BEDAN MWAI	8729	4ALPHA	(2,180)
10	VINCENT WAINAINA	8734	4THETA	(2,815)
11	STEPHEN KIARIE	8735	4ALPHA	(7,795)
12	ALVIN NG'ANG'A	8738	4THETA	(2,430)
13	EVANS MBUGUA	8764	4BETA	(852)
14	JOSEPH KARUGA	8766	4BETA	(425)
15	GREGORY GATUMUTA	8769	4ALPHA	(3,395)
16	ERICK NJOROGI MUNGAI	8775	4THETA	(1,093)
17	TEDDY MAINA	8777	4BETA	(9,750)
18	KELVIN GITHU	8787	4BETA	(7,345)
19	DAVID MWANGI WACHIRA	8792	4THETA	(2,000)
20	VICTOR KINYURU	8794	4THETA	(5,296)
21	ISAAC NJUGUNA	8808	4BETA	(5,000)
22	VINCENT SIMIYU ONYANGO	8810	4ALPHA	(6,000)
23	MAINA LAWRENCE MUTHOMI	8830	3THETA	(6,381)
24	WAMBUI PETER MUHURI	8846	3THETA	(9,015)
25	KABUA KAGUAMBA LAWRENCE	8848	3THETA	(2,280)
26	GIDEON WAIGANJO MACHARIA	8855	3BETA	(2,000)
27	NJINE VINSON MUKINYU	8862	3BETA	(970)
28	KAMAU JOEL KOIYA	8878	3THETA	(3,985)
29	KERIMA JERRY OROKO	8882	3THETA	(125)
30	KIMANI WILSON KINYANJUI	8883	3ALPHA	(1,380)
31	MBURU LINCON NGIGI	8887	3BETA	(6,130)
32	NYABUTI MACHABA KEVIN	8899	3BETA	(3,401)
33	FRANCIS KIRATU MWANIKI	8905	3ALPHA	(5,000)
34	NJAAGA JOSEPH MUTUA	8911	3BETA	(2,365)
35	SAMSON KANYANJUA	8919	3BETA	(6,170)
36	SAMMY ALVIN NGIGI	8922	3BETA	(5,000)
37	GEOFREY MURIU NDERITU	8926	3BETA	(3,480)
38	ISAAC KIHU KARIUKI	8932	3ALPHA	(3,000)
39	LINCOLN NDEGWA WANJOHI	8933	3THETA	(2,630)
40	NEWTON KARUMBA	8942	3ALPHA	(5,030)
41	JAMES BIARU NJERI	8943	3THETA	(1,380)
42	CHRISTIAN TREVA O	8945	3ALPHA	(8,510)
43	GODFREY WACHIRA KIMANI	8950	3THETA	(5,945)
44	DAVID NGATIA THUO	8957	3BETA	(300)
45	JOSPHAT MUTHEE NJEHIA	8967	3BETA	(3,260)
46	PETER KAGIA NJUGUNA	8969	2THETA	(3,310)
47	JOHN MWANGI MAINA	9008	2ALPHA	(4,982)
48	ALVINS KAMANDE NDUNG'U	9022	2ALPHA	(5,002)
49	AUGUSTINE WANJALA	9033	2ALPHA	(7,120)
50	JOSEPH MAKUMI MWANGI	9036	2THETA	(537)
51	KELVIN MACHARIA THUMBI	9037	2BETA	(4,387)
52	JOHNSON KINYUA WAWERU	9039	2THETA	(9,002)
53	SAMUEL MWANGI MUNYUA	9040	2BETA	(3,987)

54	VICTOR MBURU NJENGA	9058	2BETA	(4,880)
55	JAMES NGUGI KIUNA	9064	2THETA	(8,827)
56	KELVIN NDERU WANGARI	9088	2ALPHA	(2,880)
57	RAMSEY KAMAU NYAMBURA	9090	2BETA	(6,380)
58	KELVIN NZIANI WAMBUA	9091	2THETA	(3,739)
59	RONNY GICHIRA	9114	2ALPHA	(6,000)
60	FELIX OSIMBO	9115	2THETA	(627)
61	GEORGE KIBE MUTURI	9128	2THETA	(2,117)
62	HUMPREY KAMORE MWAURA	9131	2ALPHA	(501)
63	OKOTH TEDDY ODINGA	9145	2BETA	(6,980)
64	OCHIENG SAMSON SANDE	9146	2THETA	(11,127)
65	AUGUSTINE WASIKE SIMI	9154	2BETA	(12,278)
66	PAUL MWANGI MWIHAKI	9167	2THETA	(3,930)
67	KIGEN GITAU	9169	2ALPHA	(12,944)
68	PETER CHURU MWANGI	9170	2BETA	(9,436)
69	MAINA VERMARING VICTOR MUGANE	9174	2BETA	(7,402)
70	SAMUEL NG'ETHE NJUNG'E	9175	2BETA	(4,000)
71	CALEB GAKURU KAROGO	9176	2ALPHA	(1,127)
72	JOSEPH GATUMBI	9177	2THETA	(1,522)
73	ISAAC KIBE	9190	2BETA	(380)
74	CALEB OKUMU	9197	2THETA	(6,280)
75	TIMOTHY SHIBIDI MIDEVA	9198	2THETA	(5,000)
76	STEPHEN NGIGI NG'ANG'A	9215	2ALPHA	(980)
77	KENNETH KIMANI	9232	4ALPHA	(3,765)
78	MATTHEW MUCHIRA MWANGI	9235	4ALPHA	(1,865)
79	MALCOM GICHIRA NDUNG'U	9243	3BETA	(5,000)
				(328,291)

