

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT NATIONAL ASSEMBLY
PAPERS LAID

DATE: 30 JUN 2026

DAY.

Tuesday

OF

TABLED

BY:

The Deputy
Majority Whip

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THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

MAGUMU HIGH SCHOOL

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

NYANDARUA COUNTY



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

22 APR 2026

RECEIVED

Revised 30th June 2024.



MAGUMU HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

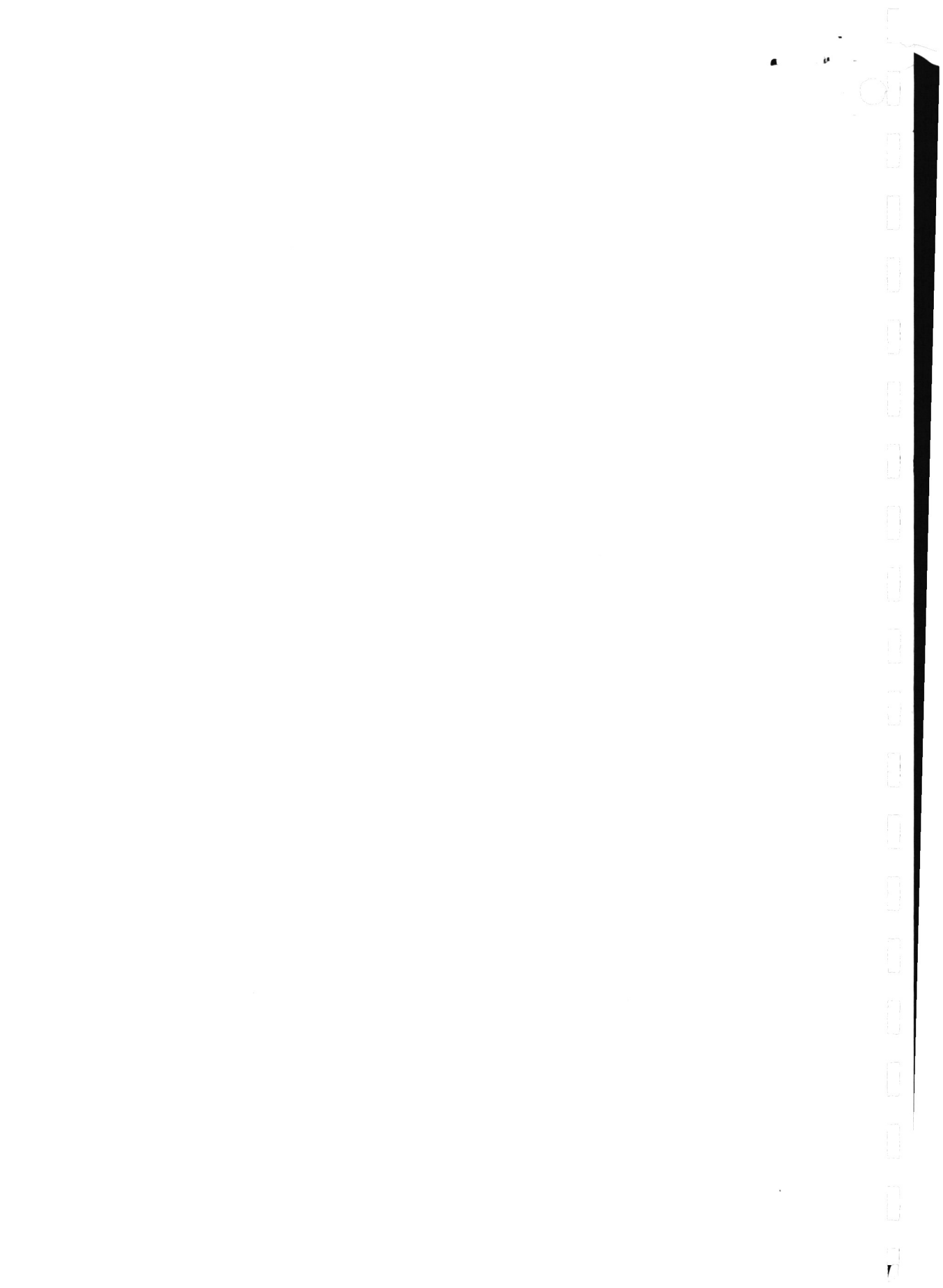


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1. Acronyms and Definition of Key Terms

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.

(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

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	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	2
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

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

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	1
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	-
6	Adhoc meeting during the year	HSC Joyce Wamahiu Mr. D.G. Kung'u Mr. Joseph Muraya Mr. David Kinyanjui Mr. Peter Thiong'o Md. Mary Waithaka	Chairman Secretary Member Member Member Member	1

(d) School operation Management

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

Ref:	Designation	Name	Identification
1	Principal	Mr. 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;

- a) Name of Bank: ABSA
Branch: Naivasha
Account Number: 027-8106322
- b) Name of Bank: Equity Bank
Branch: Naivasha
Account Number: 0200263368725
Branch: Naivasha
- c) Name of Bank: KCB
Branch: Njabini
Account Number: 1104243741
- d) Name of Bank: KCB
Branch: Njabini
Account Number: 1104241994
- e) Name of Bank: KCB
Branch: Njabini
Account Number: 1268426822
- f) Name of Bank: Co-op
Branch: Naivasha
Account Number: 01129117872400
- g) 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

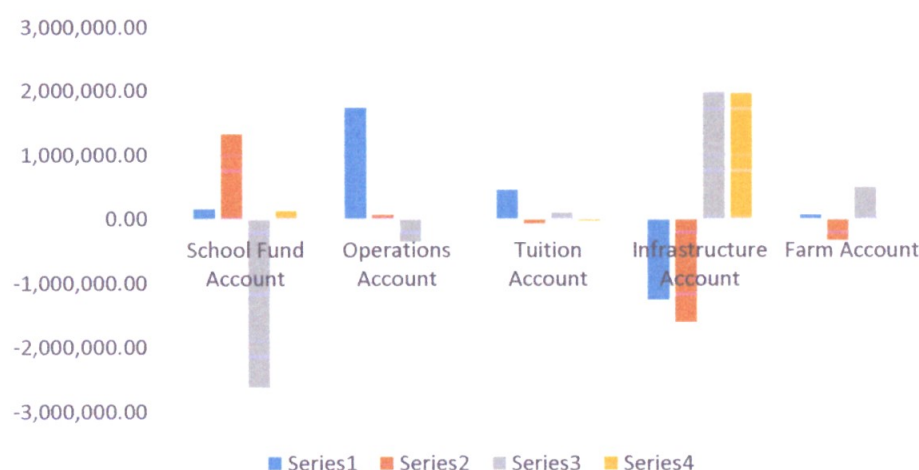
The following is a summary report of the performance of the school against the set performance evaluation criteria:

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 2024 i.e 3 years, and is summarised as follows:

SURPLUS/DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2024	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	159,755.90	1,328,685.75	(2,621,362.10)	125,476.40
2	Operations Account	1,732,688.40	67,580.75	(246,443.20)	(3,106.20)
3	Tuition Account	455,067.80	(74,958.50)	104,559.20	(27,750.25)
4	Infrastructure Account	(1,261,441.50)	(1,605,133.00)	(2,089,782.25)	1,965,286.00
5	Farm Account	71,187.00	(333,632.50)	496,711.50	0.00
	TOTAL	1,157,257.60	(617,457.50)	(4,356,316.85)	2,059,905.90
	Increase/Decrease	1,774,715.10	(4,973,774.35)	(2,296,410.90)	2,953,543.30

Trend over the last three years

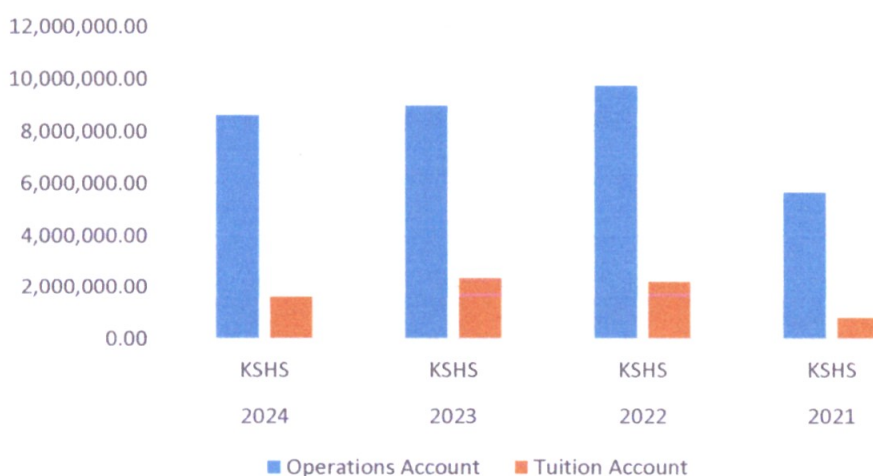


SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

The deficit in the FY 2022/2023 decreased to a surplus of Ksh 1,157,257.60 due to MOE Capitation being received towards the end of the month of June, 2024. These monies had not been fully utilized in payment of Creditors.

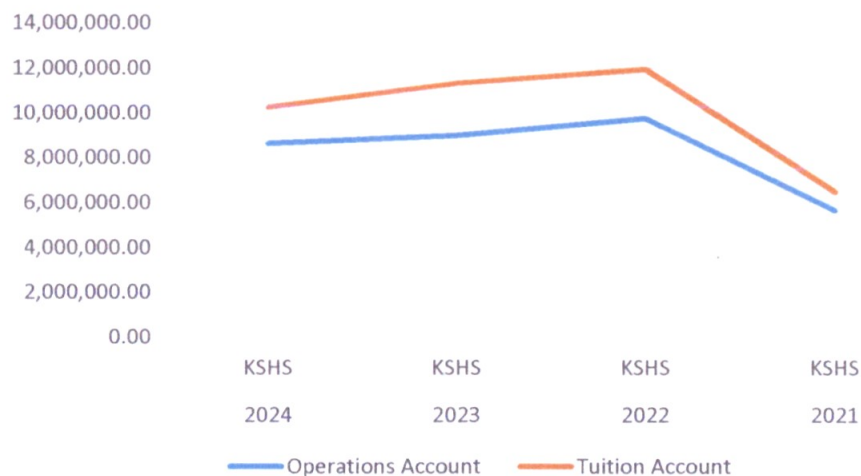
CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS					
SNO	ACCOUNTS	2024	2023	2022	2021
		KSHS	KSHS	KSHS	KSHS
1	Operations Account	8,626,863.15	8,988,513.75	9,746,927.80	5,663,381.80
2	Tuition Account	1,626,303.80	2,347,457.50	2,208,809.20	827,234.75
	Total	10,253,166.95	11,335,971.25	11,955,737.00	6,490,616.55
	Increase/Decrease	(1,082,804.3)	(619,765.75)	5,465,120.45	420,341.55
	No of Students	664	659	672	635
	Ratio of Capitation per student	1:15441.5	1:17201.8	1:17791.3	1:10221.4

Capitation Trend since 2021 to 2024



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Capitation Trend since 2021 to 2024

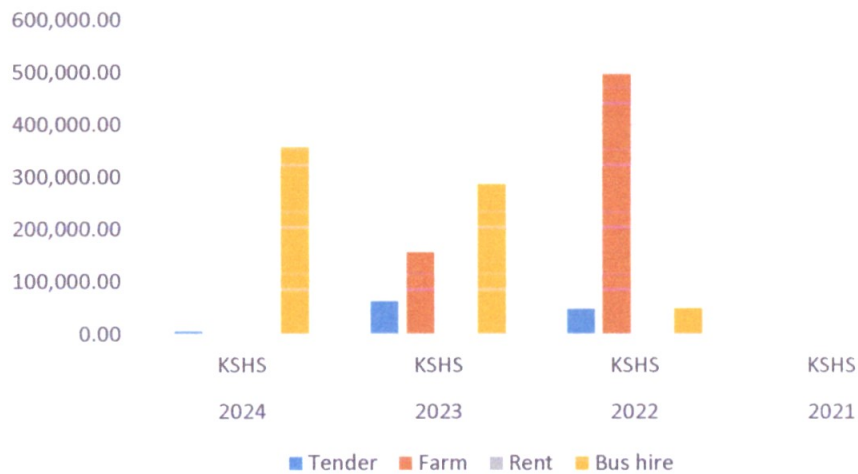


The capitation grants for the financial year 2024 reduced as compared to 2023 from a student ratio of Ksh.17,201.8 to Ksh. 15,441.50

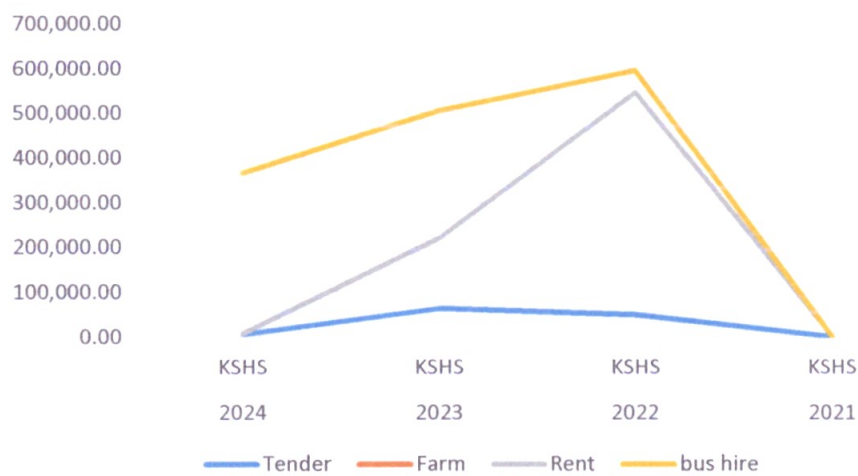
OVERVIEW OF NET GROWTH OF OTHER INCOME(S)					
SNO	ACCOUNTS	2024	2023	2022	2021
		KSHS	KSHS	KSHS	KSHS
1	Tender	6,000.00	0.00	0.00	0.00
2	Farm	1,640.00	155,894.00	496,711.50	0.00
3	Rent	0.00	0.00	0.00	0.00
4	Bus Hire	357,000.00	286,000.00	0.00	0.00
5	Students' Id card	0.00	0.00	0.00	0.00
	Total	364,640.00	411,894.00	496,711.50	0.00
	Increase/Decrease	(140,254.00)	(90,167.50)	496,711.50	(51,480.00)

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)

Net Growth since 2021 to 2024



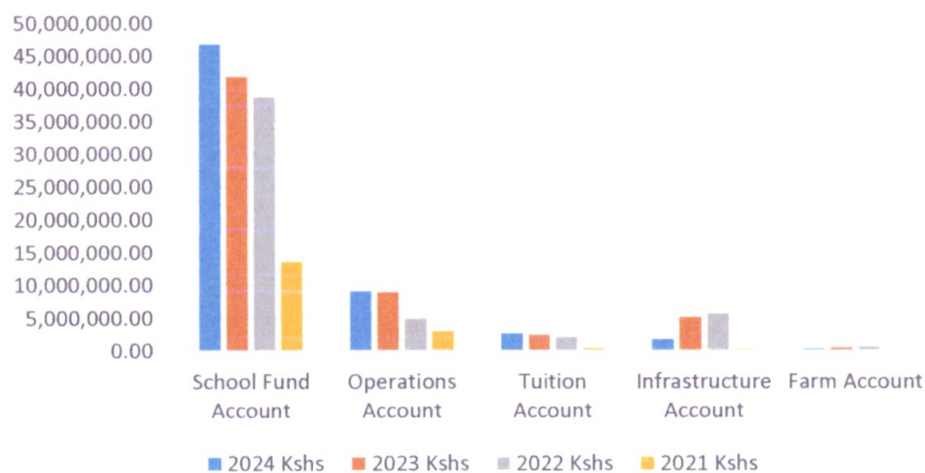
Net Growth since 2021 to 2024



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

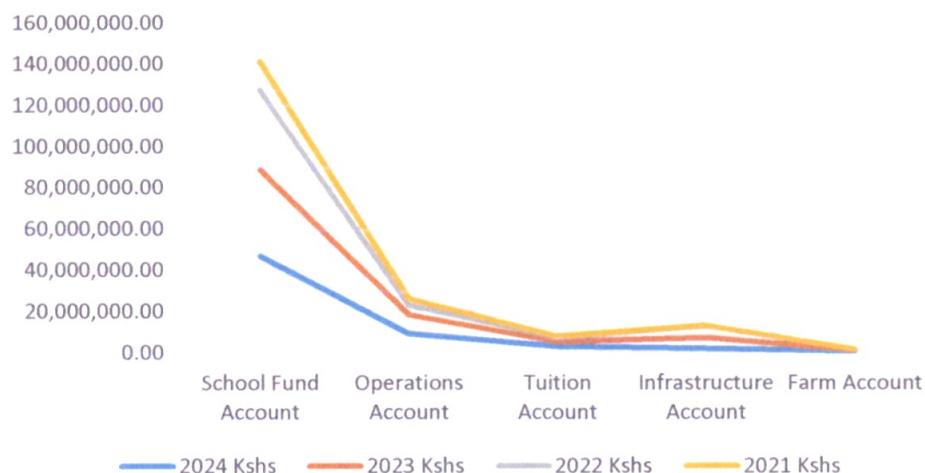
OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL					
SNO	ACCOUNTS	2024	2023	2022	2021
		Kshs	Kshs	Kshs	Kshs
1	School Fund Account	46,785,223.60	41,799,305.25	38,754,658.85	13,607,245.10
2	Operations Account	9,076,591.75	8,920,933.00	4,865,218.00	3,013,702.00
3	Tuition Account	2,700,300.00	2,422,416.00	2,126,991.00	373,836.00
4	Infrastructure Account	1,788,641.50	5,081,133.00	5,682,349.25	259,214.00
5	Farm Account	293,453.00	489,526.50	641,380.00	0.00
	Total	60,644,209.85	58,713,313.75	52,070,597.10	17,253,997.10
	Increase/Decrease	1,930,896.10	6,642,716.65	34,816,600.00	(9,058,017.90)

Growth in Expenditure from 2021 to 2024



SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

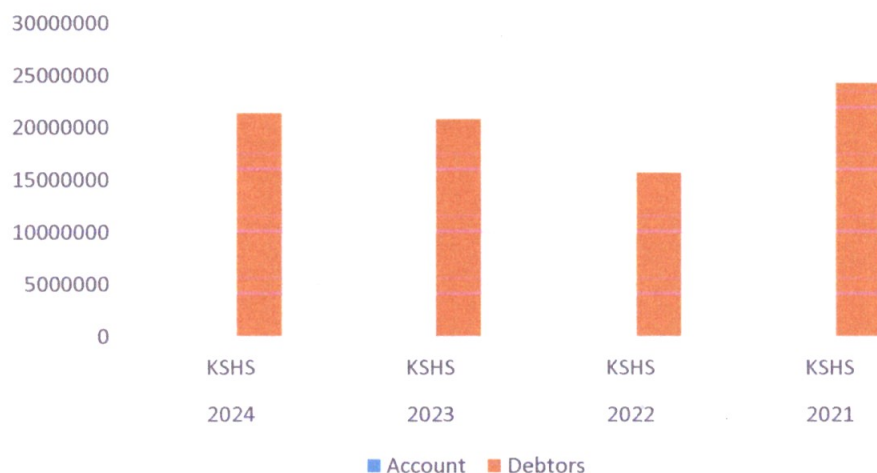
Growth in Expenditure from 2021 to 2024



In the financial year 2024 there is a increase of growth in expenditure by Ksh. 1,930,896.10, which has resulted from increase in the prices of goods and services.

MOVEMENT OF DEBTORS OF THE SCHOOL

SNO	ACCOUNTS	2024	2023	2022	2021
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
	Debtors	21,391,277	20,826,367	15,701,150	24,317,606.40
	Total	21,391,277	20,826,367	15,701,150	24,317,606.40
	Increase/Decrease	564,910	5,125,217	(8,616,456)	(876,626.00)

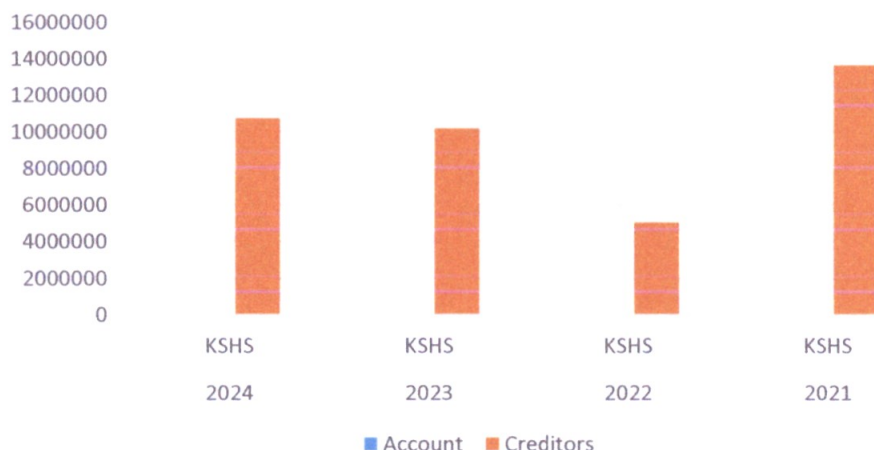
SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL (Continued)**Movement of debtors from 2021 to 2024**

Total debtors as at 30th June 2023 increased by Ksh 564,910 to Kshs 21,391,277 compared to Kshs 20,826,367 in the FY 2023/2024. 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	2024	2023	2022	2021
1	School Fund Account	KSHS	KSHS	KSHS	KSHS
a	Creditors	10,750,721	10,185,811	5,060,594.00	13,677,050
	Total	10,750,721	10,185,811	5,060,594.00	13,677,050
	Increase/Decrease	564,910	5,125,217	(8,616,456)	5,906,486

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Movement of Creditors from 2021 to 2024

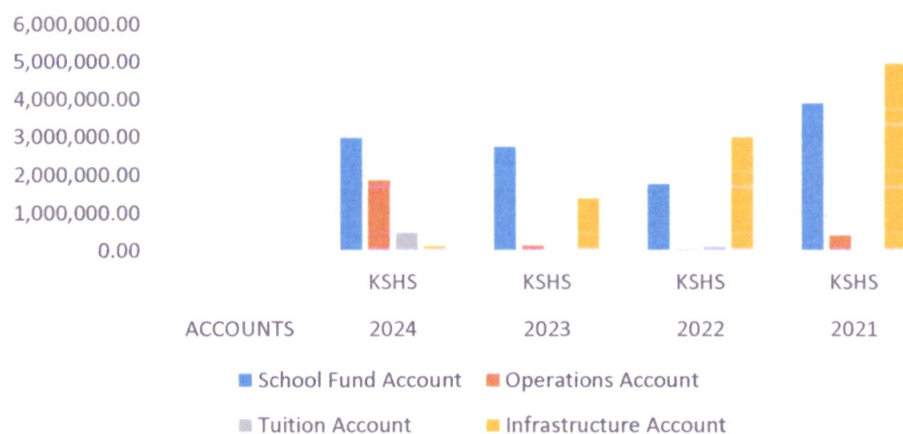


Total creditors as at June, 2024 increased to Kshs 10,750,721 due to an increase in the prices of goods and services and low fees payment attributed to harsh economic conditions in the country. More efforts are being put in place to clear all the creditors (Suppliers and Contractors) through enhanced fee collection strategies and strengthening the internal controls.

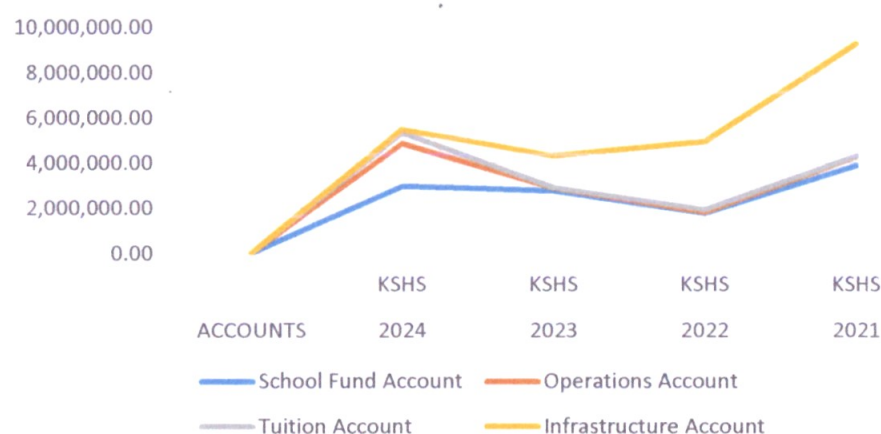
MOVEMENT OF CASH AND BANK BALANCES					
SNO	ACCOUNTS	2024	2022	2022	2020
		KSHS	KSHS	KSHS	KSHS
1	School Fund Account	2,975,170.82	2,745,015.02	3,893,112.37	1,768,461.77
2	Operations Account	1,874,793.00	142,104.60	404,122.05	46,023.85
3	Tuition Account	485,299.50	29,702.20	10,101.50	114,660.70
4	Infrastructure Account	121,173.75	1,382,615.25	4,965,875.50	2,987,748.25
	Total	5,456,437.07	4,299,437.07	9,273,211.42	4,916,894.57
	Increase/Decrease	1,157,000.00	617,457.50	2,059,905.95	(4,356,316.85)

SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL(Continued)

Movement of Cash and Bank balances from 2021 to 2024



Movement of Cash and Bank Balances from 2021 to 2024



b) Teacher Student ratio:

Between the month of July 2023 and June 2024, the status of the teaching staff was as follows:

There are 19 teachers posted by the Teachers Service Commission and 8 recruited by the Board of Management.

The teacher student ratio lies at 1: 40. We have a shortage of 13 teachers from the given CBE. This is due to subject specialization in Form 3 and Form 4

c) Mean score in the year 2021, 2022 and 2023 KCSE:

YEAR	ENROLMENT	MEAN	TRANSITION	SCHOOL TARGET	COMMENTS
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
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.

d) Number of Candidates in the 2023 KCSE:

YEAR	2023	2022	2021
No. of Candidates	161	146	160
Mean Score	5.267	5.1027	5.35

e) Capacity of the school:

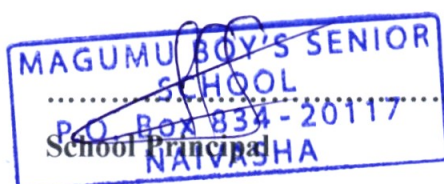
By 30th June 2024, the school had a population of 678 boys, the school is a three-streamed boarding school.

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					



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.

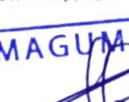
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

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, 2024, and of the school's financial position as at that date.

.....

Name: Eng. George K. Thiong'o
Designation: Chairman, School Board of Management
Date: 21/04/26

.....

Name: David Gatimu Kung'u
Designation: School Principal & Secretary to Board of Management
Date: 21/04/26

.....

Name: Teresiah Gathoni Muchau
Designation: Bursar/ Finance Officer
Date: 21/04/26

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, 2024 - 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 17, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the 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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Inaccuracies the Statement of Receipts and Payments

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

- i. There were variances between the statement of receipts and payments and the ledger as shown in the table below;

Item	Statements of Receipts and Payments (Kshs.)	Ledger (Kshs.)	Variance (Kshs.)
Capitation grant for tuition	3,155,368	1,626,304	1,529,064
Capitation grant for operations	10,809,280	9,479,859	1,329,421
Payments for operations	9,076,592	8,631,258	445,334
Miscellaneous incomes	364,640	0	364,640
Payments for tuition	2,700,300	1,170,592	1,529,708

- ii. The statement of receipts and payments reflects Kshs.3,155,368 in respect to capitation grant for tuition. However, the summary report of performance of the School reflects in page VIII, Kshs.1,626,304 in respect to capitation grant for tuition, resulting to an unreconciled variance of Kshs.1,529,064;
- iii. The statement of receipts and payments reflects Kshs.10,809,280 in respect to capitation grant for operations. However, the summary report of performance of the School reflects in page VIII, Kshs.8,626,863 in respect to capitation grant for operations, resulting to an unreconciled variance of Kshs.2,182,417;
- iv. The statement of receipts and payments reflects Kshs.364,640 in respect to miscellaneous incomes. However, the corresponding Note 5 reflects Kshs.358,640, resulting in an unresolved variance of Kshs.6,000. Similarly, the comparative amount reflects Kshs.444,894 whereas Note 5 comparative amount reflects Kshs.441,894, resulting in an unreconciled variance of Kshs.3,000.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

2. Misstated and Unsupported Accounts Receivable Balance

The statement of assets and liabilities reflects accounts receivable balance of Kshs.33,673,130. However, Note 13 to the financial statements reflects a balance of Kshs.21,391,277, resulting to in unreconciled variance of Kshs.12,281,853. Further, included in the receivables balance is a balance of Kshs.15,370,872 which was not supported by ledgers, statement of account of individual students, invoices and detailed schedules. Similarly, the comparative balance is Kshs.32,651,967 whereas the corresponding Note 13 is Kshs.20,826,367, resulting in an unreconciled variance of Kshs.11,825,600.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.33,673,130 could not be confirmed.

3. Misstated Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.10,750,721 as disclosed in Note 14 to the financial statements. However, the ledger reflected a balance of Kshs.10,917,121, resulting in an unreconciled variance of Kshs.166,400.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.10,750,721 could not be confirmed.

4. 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 balance. However, the corresponding Note 15 reflects Kshs.15,747,328, resulting in an unreconciled variance of Kshs.807,335. Similarly, the comparative balance is Kshs.15,557,450 whereas the corresponding Note 15 is Kshs.17,557,448, resulting in an unreconciled variance of Kshs.1,999,998.

In the circumstance, the accuracy and completeness of Kshs.14,939,993 in respect to the accumulated fund brought forward balance 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.48,751,490 and Kshs.39,873,028 respectively, resulting in under-

funding of Kshs.8,878,462 (18%).

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 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 by the Public Sector Accounting Standards Board as follows:

- i. The table of contents did not include the corresponding chapter reference numbers; and
- ii. The total expenditure summation was omitted from the statement of budgeted versus actual amounts.

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.60,644,210 as disclosed in Notes 6, 7, 8 and 9 to the financial statements. Included in the expenditure is an amount of Kshs.2,347,458 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from school principals only. The organization is not defined in government funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, regularity of the funds transferred to KESSHA amounting to Kshs.2,347,458 could not be confirmed.

3. Underfunding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amounting to Kshs.3,155,368 and Kshs.10,809,280, respectively, as disclosed in Notes 1 and 2 to the financial statements. During the financial year, NEMIS reported a total of 674 students, while the enrolment records provided by the School indicated a total of 692 students, resulting in an unexplained variance of 18 students. As a result of the variance, the School was under-funded by Kshs.372,943 (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 reflects accounts payable balance of Kshs.10,750,721 as disclosed in Note 14 to the financial statements. However, included in the balance is trade payables balance of Kshs.1,783,821 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 Receivables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects Kshs.21,391,277 in respect to accounts receivables balance. Included in the balance are receivables amounting to Kshs.15,370,872 which had been outstanding for more than one (1) year. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability 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 reflects summary of fixed assets register reflects property, plant and equipment 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 reflects 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.

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

14 May, 2026

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6. Statement of Receipts and Payments for the Year Ended 30th June 2024**

Description Of Vote Head	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Government grants for tuition	1	3,155,367.80	2,347,457.50
Government grants for operations	2	10,809,280.15	8,988,513.75
Government Grants for infrastructure	3	527,200.00	3,476,000.00
School fund income- parents' contributions	4	46,944,979.50	42,841,991.00
Miscellaneous incomes	5	364,640.00	444,894.00
Total Receipts		61,801,467.45	58,095,856.25
Payments			
Tuition	6	2,700,300.00	2,422,416.00
Operations	7	9,076,591.75	8,920,933.00
Infrastructure	8	1,788,641.50	5,081,133.00
Boarding and school fund	9	47,078,676.60	42,288,831.75
Total Payments		60,644,209.85	58,713,313.75
Surplus/Deficit		1,157,257.60	(617,457.50)

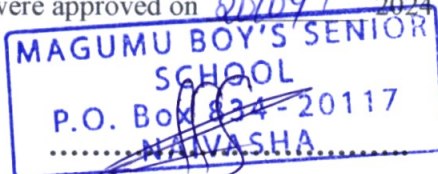
The school financial statements were approved on 21/09/2024 and signed by:

.....


Name: Eng. George Thiong'o

Chair BOM

Date: 21/09/24



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

Date: 21/09/24

.....


Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/09/24

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

7. Statement of Assets and Liabilities As At 30th June 2024

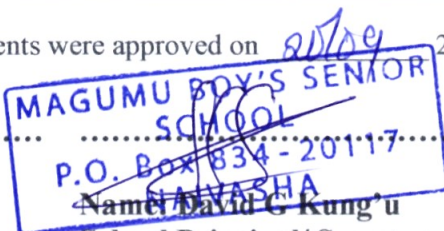
Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	5,437,815.67	4,299,383.07
Cash balances	11	18,879.00	54.00
Short term investments	12	0.00	0.00
Total cash and cash equivalent		5,456,694.67	4,299,437.07
Account's receivables	13	33,673,130.40	32,651,967.40
Total financial assets		21,391,277	20,826,367
Financial liabilities		26,847,972	25,125,804
Accounts payables	14	10,750,721	10,185,811
Net financial assets		16,097,251	14,939,993
Represented by			
Accumulated fund b/fwd	15	14,939,993	15,557,450
Surplus/deficit for the year		1,157,258	(617,458)
Net financial position		16,097,251	14,939,993

The school's financial statements were approved on 21/06/2024 and signed by:

Name: Eng George Thiong'o

Chair BOM

Date: 21/06/26



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

Date: 21/06/26

Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/06/26

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

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition		3,155,367.80	2,347,457.50
Government grants for operations		10,809,280.15	8,988,513.75
Government grants for infrastructure		527,200.00	3,476,000.00
School fund income- parents contributions/ fees		46,944,979.50	42,841,991.00
Other income		364,640.00	441,894.00
Total receipts		61,801,467.45	58,095,856.25
Payments			
Cash outflows for tuition		2,700,300.00	2,422,416.00
Cash outflows for operations		10865,233.25	8,920,933.00
Cash outflows Boarding/lunch and school fund payments		47,078,676.60	41,898,831.75
Total payments		60,644,209.85	53,242,180.75
Net cash inflow/outflow from operating activities		1,157,257.60	4,853,675.50
Cash flow from investing activities			
Acquisition of assets		0.00	(5,471,133.00)
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		0.00	(5,471,133.00)
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		1,157,257.60	(617,457.50)
Cash and cash equivalent at beginning of the FY		4,299,894.57	4,916,894.57
Cash and cash equivalent at end of the FY		5,456,694.67	4,299,437.07

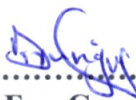
Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12.

(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 20/09 2024 and signed by:

MAGUMU HIGH SCHOOL

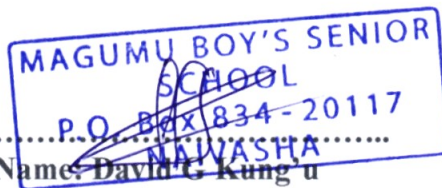
Annual Report and Financial Statements For the year ended 30th June 2024



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

Chair BOM

Date: 21/04/2024



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

School Principal/ Secretary to
BOM

Date: 21/04/2024



.....
Name: Teresiah G. Muchau

Bursar/ Finance Officer

Date: 21/04/2024

(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 2024

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	1,826,420.00	0	1,826,420.00	1,626,303.80	200,116.20	89%
SUB-TOTAL	1,826,420.00	0	1,826,420.00	1,626,303.80	200,116.20	89%
(2) CAPITATION GRANT ON OPERATIONS						
Others	4,832,710.00	0	4,832,710.00	4,812,894.80	19,815.20	100%
Repair, Maintenance & Improvement	2,680,000.00	0	2,680,000.00	3,235,700.00	-555,700.00	121%
Activity	636,500.00	0	636,500.00	528,393.35	108,106.65	83%
SUB-TOTAL	8,149,210.00	0	8,149,210.00	8,576,988.15	-427,778.15	
(3) FEES CHARGED ON PARENTS						
Boarding, Equipment & Stores	24,681,280.00	0	24,681,280.00	19,421,619.00	5,259,661.00	79%
Repair, Maintenance & Improvement	1,628,100.00	0	1,628,100.00	1,275,557.00	352,543.00	78%
Activity	382,500.00	0	382,500.00	285,490.00	97,010.00	75%
Others	10,657,980.00	0	10,657,980.00	7,784,605.00	2,873,375.00	73%
SUB-TOTAL	37,349,860.00	0	37,349,860.00	28,767,271.00	8,582,589.00	
OTHER INCOME						
Income from Farming/Dairy Activities	1,426,000.00	0	1,426,000.00	902,465.00	523,535.00	63%
SUB-TOTAL	1,426,000.00	0	1,426,000.00	902,465.00	523,535.00	0
GRANDTOTAL INCOME	48,751,490.00	0	48,751,490.00	39,873,027.95	8,878,462.05	

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

EXPENDITURE FOR:						
(1) TUITION						
Lab. Equipment	504,415.00	0	504,415.00	604,795.00	545,950.00	120%
T/L Materials	1,322,005.00	0	1,322,005.00	1,747,769.00	-425,764.00	132%
SUB-TOTAL	1,826,420.00	0	1,826,420.00	2,352,564.00	120,186.00	
(2) OPERATIONS						
Others	4,832,710.00	0	4,832,710.00	5,585,796.75	-753,086.75	116%
Repair, Maintenance & Improvement	2,680,000.00	0	2,680,000.00	1,186,200.00	1,493,800.00	44%
Activity	636,500.00	0	636,500.00	201,000.00	435,500.00	32%
SUB-TOTAL	8,149,210.00	0	8,149,210.00	6,972,996.75	1,176,213.25	
(3) SCHOOL FUND						
Boarding, Equipment & Stores	24,681,280.00	0	24,681,280.00	19,861,975.40	4,819,304.60	80%
Others	10,657,980.00	0	10,657,980.00	11,126,487.00	-468,507.00	104%
Repair, Maintenance & Improvement	1,628,100.00	0	1,628,100.00	345,395.00	1,282,705.00	21%
Activity	382,500.00	0	382,500.00	1,753,227.00	-1,370,727.00	458%
SUB-TOTAL	37,349,860.00	0	37,349,860.00	38,882,326.85	38,882,326.85	

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 level

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which

are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****11. Notes To the Financial Statements****1 Government Grants for Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Reference Materials	0.00	0.00
Exercise Books		
Laboratory Equipment	604,795.00	0.00
Internal Exams		
Teaching / Learning Materials	2,550,572.80	2,347,457.50
Others (<i>specify</i>) *	0.00	0.00
Total	3,155,376.80	2,347,457.50

**Include others as per MOE circulars*

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,165,802.66	2,211,304.84
Repairs And Maintenance	3,235,700.00	2,715,000.00
Local Transport / Travelling	755,239.48	669,229.08
Electricity And Water	1,203,223.70	1,363,502.69
Medical	49,875.00	139,000.00
Administration Costs	962,578.96	1,336,702.15
Activity	702,777.35	553,775.00
Transition Infrastructure Grant	1,734,083.00	0.00
Total	10,809,280.15	8,988,513.75

**Include others as per MOE circulars*

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintenance & Improvement	527,200.00	3,476,000.00
Transition infrastructure grants	0.00	0.00
Other (<i>specify</i>) (NGCDF and County govt.	0.00	0.00
Total	527,200.00	3,476,000.00

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****4 School Fund Income - Parents Contribution/Fees**

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	3,503,072.25	3,070,299.15
Repairs and maintenance	1,275,557.00	3,645,323.00
Local transport / travelling	778,460.50	961,138.70
Electricity and water	1,946,151.25	1,705,721.75
Medical	0.00	0.00
Administration costs	1,556,921.00	1,364,577.40
Activity	285,490.00	329,708.00
Fee on Boarding Equipment and stores	37,326,859.50	26,268,677.00
PA Levies*	248,597.00	5,409,646.00
KCSE Exam	23,871.00	23,900.00
Tenders	6,000.00	63,000.00
Total	46,950,979.50	42,841,991.00

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

5 Miscellaneous Incomes

Description	2023-2024	2022-2023
	Kshs	Kshs
Income From Farming Activities	1,640.00	155,894.00
Insurance Compensation	0.00	0.00
Income From Bus Hire	357,000.00	286,000.00
Fee For Hire of Ground and Equipment	0.00	0.00
Income From Grants and Donations*	0.00	0.00
Total	358,640.00	441,894.00

(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.*

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****6 Tuition**

Description	2023-2024	2022-2023
	Kshs	Kshs
Exercise Books	0.00	0.00
Laboratory Equipment	604,795.00	97,515.00
Teaching / Learning Materials	2,094,269.00	2,323,665.00
Bank Charges	1,236.00	1,236.00
Total	2,700,300.00	2,422,416.00

7 Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	2,921,817.00	2,269,218.00
Service Gratuity	1,507,808.00	376,068.00
Administration Cost	825,407.75	1,035,911.00
Repairs And Maintenance & Improvements	1,186,200.00	2,866,000.00
Local Transport / Travelling	206,950.00	483,328.00
Electricity And Water	397,764.00	1,232,077.00
Medical	0.00	114,931.00
Activity Expenses	375,384.00	543,400.00
Others (specify)	0.00	0.00
Transition Infrastructure Grant	1,655,261.00	0.00
Total	9,075,591.75	8,920,933.00

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****8 Infrastructure**

Description	2023-2024	2022-2023
	Kshs	Kshs
Renovation of Classrooms	1,000,000.00	3,562,687.00
CCTV Installation	0.00	0.00
Dormitory renovation	0.00	707,220
Purchase of furniture	620,000.00	620,000.00
T.I.G- CBC Classrooms	0.00	189,450.00
Others – Bank charges	241.50	1,776.00
Total	1,788,641.50	5,081,133.00

9 Boarding And School Fund

Description	2023-2024	2022-2023
	Kshs	Kshs
Personnel Emoluments	4,321,894.00	4,921,255.00
Repairs And Maintenance & Improvements	529,255.00	1,310,535.00
Local Transport / Travelling	2,127,076.00	2,365,635.00
Electricity And Water	1,667,141.00	1,487,572.00
Medical Expenses	292,862.00	21,253.45
Administration Costs	3,047,042.20	3,239,815.60
Expenses On Income Generating Activities**	293,453.00	489,526.50
Fee On Boarding Equipment and Stores	32,834,426.40	22,208,514.20
KCSE Exam	123,300.00	75,900.00
Activity	1,843,227.00	1,843,270.00
Acquisition Of Assets	0.00	390,000.00
PA expenses	0.00	3,743,555.00
Others (specify)	0.00	0.00
Total	47,078,676.60	42,288,831.75

(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).

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****10 Bank Accounts**

Account Name & Currency	Status	Bank Account Number	2023-2024	2022-2023
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1104243741	485,299.50	29,702.20
Operations Account	Active	1104241994	1,874,793.00	142,104.60
School Fund Account- Main Account-ABSA	Active	027-8106322	171,642.20	(323,309.80)
School Fund Account- Main Account- EQUITY	Active	0200263368725	2,706,385.90	2,181,829.50
Savings Account	Dormant	027-817341	299.90	299.90
Bio- Latrine- Co-operative	Active	01129117872400	78,221.42	886,141.42
Infrastructural Account	Active	1268426822	121,173.75	1,3852,615.25
Total			5,437,815.67	4,299,383.07

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	18,879.00	54.00
Total	18,879.00	54.00

12 Short Term Investments

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

MAGŪMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees Arrears	21,391,277.10	20,826,367.40
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	21,391,277.10	20,826,367.40

13 b Ageing Analysis of Accounts Receivable

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	6,270,825.00	29.32%	5,455,495.00	26.20%
Between 1- 2 years	828,761.00	3.87%	-	0.00%
Between 2-3 years	-	-	-	0.00%
Over 3 years	14,291,691.10	66.81%	15,370,872.40	73.80%
Total (should tie to note 13 a)	21,391,277.10	100%	20,826,367.40	100.00%

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix I)	9,925,055.00	9,378,476.40
Prepaid Fees	825,666.00	807,335.00
Retention Monies	-	-
Unpaid salaries and statutory deductions	-	-
Caution money	-	-
Other payables (<i>specify</i>)	-	-
Total	10,750,721.00	10,185,811.40

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Notes to the Financial Statements (continued)****14a. Ageing Analysis of Accounts Payable**

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	8,186,234.00	82.48%	6,639,655.00	70.80%
Between 1- 2 years	55,222.00	0.56%	55,222.00	0.59%
Between 2-3 years	-	0%	-	0.00%
Over 3 years	1,683,599.00	16.96%	2,683,599.40	28.61%
Total (should tie to note 14)	9,925,055.00	100%	9,378,476.40	100.00%

15. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Balances	4,299,383.07	4,914,278.57
Cash Balances	54.00	2,616.00
Short Term Investments	-	-
Receivables	20,826,367.40	17,701,150.00
Payables	(9,378,476.40)	(5,060,594.40)
Total	15,747,328.07	17,557,448.17

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Loans	0.00	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	2023-2024	2022-2023
		Kshs	Kshs
Cattle	10	550,000.00	620,000.00
Trees	140	210,000.00	210,000.00
Total		760,000.00	830,000.00

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

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Other important disclosure notes****19 Stock/ Inventory**

Description	2023-2024	2022-2023
	Kshs	Kshs
Food stuffs	27,000.00	320,184.00
Teaching materials	167,454.00	43,360.00
Farm produce		
Medication		
Construction Materials		
Others (specify)	0.00	0.00
	194,454.00	363,544.00

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)

MAGUMU BOY'S SENIOR
SCHOOL
P.O. Box 834 - 20117
NAIVASHA
Sign and Date
Principal

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

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Comments
	A	b	C	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings					
1. Piters Enterprises	3,584,357.40	01/01/2021	2,575,808.00	1,008,549.40	
2. Piters Enterprises	675,050.00	01/01/2021	675,050.00	675,050.00	
3. Kinangop Everbest	804,440.00	30/06/2022	764,218.00	40,222.00	
4. Annemu Investments	15,000.00	30/06/2022	0.00	15,000.00	
Sub-Total	5,078,847.40		4,015,076.00	1,738,821.40	
Supply Of Goods					
5. High Mark Services	40,000.00	01/07/2023		40,000.00	
6. Shekawash Enterprises	24,000.00	01/07/2023		24,000.00	
7. Bentage Genearel Supplies	479,019.00	01/07/2023		479,019.00	
8. Adracom General Services	348,000.00	01/07/2023		348,000.00	
9. Sammy Enterprises	154,520.00	01/07/2023		154,520.00	
10. Samuel Gitau Mutungu	1,715,500.00	01/07/2023		1,715,500.00	
11. Grace Wangui	267,350.00	01/07/2023		267,350.00	
12. Peter Githinji Ngumba	280,000.00	01/07/2023		280,000.00	
13. Gladys Wangui	20,500.00	01/07/2023		20,500.00	

MAGUMU HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023-2024	Comments
14. Joyce Wairimu	100,690.00	01/07/2023		100,690.00	
15. Chabaha Enterprises Ltd	880,000.00	01/07/2023		880,000.00	
16. Farmeu Enterprises	192,000.00	01/07/2023		358,400.00	
17. Joshua Mugo	340,000.00	01/07/2023		340,000.00	
18. Giant Paw Kennel	175,450.00	01/07/2023		175,450.00	
19. Coffee Bee Processors Ltd	18,000.00	01/07/2023		18,000.00	
20. Tabitha Nyokabi Kihoro	206,180.00	01/07/2023		206,180.00	
21. Twinen Merchants	602,000.00	01/07/2023		602,000.00	
22. DPL Festive Ltd	1,014,370.00	01/07/2023		1,014,370.00	
23. Peter Wairegi Kamau	12,000.00	01/07/2023		12,000.00	
24. Kinangop District Activity Fubd	174,384.00	01/07/2023		174,384.00	
25. Laboquips suppliers	604,795.00	01/07/2023		604,795.00	
Sub-Total	7,648,758.00			7,648,758.00	
26. Framaha Enterprises	330,810.00	01/07/2023		330,810.00	
27. Technotraits Comp. Solutions	52,000.00	01/07/2023		52,000.00	
28. Gaston Kenya Ltd	27,666.00	01/07/2023		27,666.00	
29. Elias Kiarie Muchira	90,000.00	01/07/2023		90,000.00	
30. Bititec Systems & Supplies	37,000.00	01/07/2023		37,000.00	
Sub-Total	537,476.00			537,476.00	
Grand Total	13,265,081.40			9,925,055.40	

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

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2024
Land	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 2023/2024			
No	Student Name	Adm No	Class	Balance
1	JAMES KIHORIA MAINA	8262	4BETA	5,070
2	CALEB CHEGE KURIA	8278	4BETA	4,155
3	IGNATIUS MUIKIA MATHERI	8308	4BETA	2,535
4	JOHN NJAU KAMIRA	8353	4BETA	470
5	CHARLES MBURU KAMITI	8403	4BETA	33,467
6	DAVID MBURU NGANGA	8407	4THETA	22,312
7	MAINA PAUL MWANGI	8437	4ALPHA	70
8	MOSES KIMANJA	8438	4BETA	260
9	STEPHEN THUO KIMANI	8442	4THETA	4,770
10	VINCENT MAINA WANGARI	8444	4THETA	2,480
11	MUIGAI DAVID NGARUIYA	8446	4ALPHA	1,050
12	NDUNG'U PETER MATHENGE	8447	4BETA	14,170
13	NJOGU MICHAEL NYUTU	8449	4ALPHA	10,150
14	GICHURE SIMON KAMAU	8450	4ALPHA	7,570
15	BRIAN KAMAU KINYUA	8453	4BETA	61,550
16	DERRICK KYALO	8456	4ALPHA	2,115
17	ARIEL KIMANI	8457	4BETA	19,170
18	RAPHAEL MUTUA	8458	4THETA	16,015
19	JOHN NGURARI MUNENE	8459	4THETA	46,670
20	PHILIP MAINA	8461	4ALPHA	4,370
21	PAT MAINA WANJIE	8462	4BETA	20,014
22	COLLINS KARUIRU NGATIA	8464	4THETA	2,035
23	JOSEPH KANG'ETHE NGUGI	8468	4ALPHA	8,650
24	JOHNSON GICHEHA	8469	4THETA	4,720
25	AUSTIN MUNYUA	8470	4BETA	1,920
26	MESHORI FRANCIS MUNGA	8471	4ALPHA	500
27	BENARD MAINA KIMANI	8474	4BETA	5,170
28	DANIEL NYAKUNDI	8476	4THETA	11,965
29	THUITA PAUL MWANGI	8477	4ALPHA	70
30	MWANGI AMBROSE MAINA	8479	4ALPHA	4,030
31	PAUL TREVOR GAKURU	8480	4BETA	13,430
32	KARANJA DAVID NJOGU	8482	4BETA	50,470
33	KARUGA VICTOR KIMANI	8486	4BETA	9,550
34	PETER MBUGUA KANG'ETHE	8489	4THETA	3,270
35	KAMAU NATHAN MUREITHI	8496	4ALPHA	1,245
36	STEPHEN WANYOIKE MUIRURI	8499	4BETA	2,220
37	PETER NJUGUNA	8500	4THETA	3,070
38	JOB JEFF MBURU	8501	4THETA	370
39	SAMUEL GITHINJI	8502	4BETA	70
40	MICHAEL GATHOGO WAWERU	8510	4ALPHA	500
41	JAMES MUHIA WAWERU	8511	4ALPHA	500
42	GIDEON KINUTHIA NJOROGE	8512	4BETA	6,050
43	JEFF GICHERU NGUGI	8513	4THETA	11,950
44	WAINAINA DANIEL NDIRANGU	8514	4ALPHA	79,578
45	JOHN MUCHIRI	8515	4ALPHA	4,432
46	HOSEA KAMAU WAIRIMU	8518	4THETA	14,550
47	ALEX CHEGE KILUNYU	8520	4THETA	5,970
48	PETER NDUNG'U NGIGE	8522	4BETA	7,430
49	MUTHUI MAXWEL N	8523	4BETA	7,520
50	KENAN MUCHAI NJENGA	8527	4BETA	21,114
51	LENNOX KERONGO	8531	4THETA	2,450
52	WAINAINA ZEPHANIAH MUHORO	8532	4BETA	58,970
53	JOHN CHEGE WANJIRU	8534	4THETA	52,550
54	LAWRENCE MUIRU MURIITHI	8535	4THETA	31,725
55	ZAKAYO ITEMO	8536	4ALPHA	12,395
56	PAUL KIBE GICHUKI	8538	4ALPHA	31,370
57	MURIITHI AVANT MUGO	8539	4ALPHA	79,470
58	GACHUIRI BRANDON MUGO	8540	4ALPHA	500

59	DENNIS MUNGORE ODONDI	8543	4THETA	50,720
60	MOSES KING'ORI KAMAU	8544	4BETA	170
61	JOHN MWANGI NDUNG'U	8545	4BETA	15,113
62	KELVIN KIUGI NGUGI	8551	4THETA	15,770
63	KENNEDY NJOGU WANJIKU	8552	4BETA	2,270
64	FESTO MIRARA	8553	4THETA	8,035
65	SAMUEL NDUNG'U KIMANI	8554	4BETA	69,770
66	WANGU JOSEPH MUTURI	8556	4ALPHA	6,536
67	BENARD KARIUKI	8557	4ALPHA	3,050
68	KAMAU ANTONY MUNGAI	8558	4ALPHA	17,870
69	DENNIS MWANGI MAINA	8561	4BETA	75,170
70	GIDEON MUNGAI	8562	4BETA	5,035
71	JOHN NJOROGE MUNGAI	8564	4THETA	495
72	DANIEL MUHORO MWANGI	8565	4BETA	79,485
73	JAMES THIONG'O	8567	4ALPHA	11,035
74	ARVIN KAMAU MBURU	8568	4BETA	37,770
75	LEWIS IRUNGU	8569	4THETA	7,720
76	JOHN CHEGE NGINA	8570	4THETA	33,770
77	NELSON WAWIRE WAKHUNGU	8571	4THETA	12,035
78	KARANJA BRIAN MWANGI	8572	4BETA	4,035
79	KELVIN GITAU	8573	4THETA	80,620
80	GACHIE ALEX KIMANI	8574	4ALPHA	4,170
81	FRANCIS MUTURI WANGUI	8575	4THETA	8,214
82	KELVIN WARUI NJUGI	8576	4BETA	23,035
83	GODWIN KARANJA MBUGUA	8577	4THETA	21,550
84	KELVIN KAMENWA	8578	4ALPHA	36,550
85	GIDEON NJUGUNA THUMBI	8579	4BETA	16,570
86	NDIRANGU FRANCIS MAINA	8580	4BETA	5,670
87	PRINCE JOSPHAT	8581	4BETA	26,450
88	MWANIKI SAMUEL MWANGI	8582	4ALPHA	6,070
89	WAMBUI ELVIS MWANGI	8583	4BETA	9,400
90	PETER KINUTHIA WAMBUI	8584	4THETA	32,977
91	KAMAU JOAB NGIGI	8585	4ALPHA	29,220
92	JOSEPH KURIA NJUGUNA	8586	4THETA	70
93	KELVIN MWANGI KARIUKI	8587	4BETA	5,170
94	RYAN MORARA	8589	4ALPHA	40,947
95	JOEL MWANGI MURITU	8591	4BETA	64,320
96	BRIAN GITHINJI NJOGU	8593	4THETA	46,170
97	NJUGUNA JONATHAN CHEGE	8594	4ALPHA	2,070
98	KARANJA DENNIS IRUNGU	8596	4ALPHA	15,420
99	WAITITU EVANS KAGARI	8597	4THETA	72,335
100	STEPHEN KARAYA	8598	4BETA	35
101	GEORGE KIMANI NJENGA	8601	4BETA	64,744
102	WAMBU SIMON WANDAKA	8602	4THETA	32,240
103	VICKSEN MWANGI GAITHUMA	8603	4THETA	19,050
104	PETER THURI NJOROGE	8604	4ALPHA	7,050
105	TONNY CHUI MULWA	8605	4THETA	88,350
106	PIUS NG'ANG'A MBUGUA	8606	4BETA	23,400
107	JOHN RANDU KAZUNGU	8607	4ALPHA	16,035
108	ISAAC MUIRURI	8608	4ALPHA	12,265
109	JOSEPH CHEGE MBUGUA	8609	4ALPHA	17,265
110	GIBSON GITHINJI WAMBUGU	8612	4THETA	43,035
111	NDIBA MARTIN KIOI	8613	4ALPHA	6,335
112	ALMOND MLOZI	8614	4ALPHA	4,070
113	BENBELLA GITHINJI	8615	4BETA	29,470
114	BRIAN KOMU	8616	4ALPHA	10,070
115	STEPHEN NDUNG'U W	8618	4THETA	52,000
116	PHILLIP WARUINGI	8619	4THETA	97,670
117	PAUL WAINAINA MURIITHI	8620	4THETA	41,070
118	BENSON N. ABUCHERI	8621	4THETA	40,920
119	RASHID KABAKA MATANO	8623	4BETA	86,820
120	NICHOLAS KIPKEMBOI	8626	4BETA	3,229
121	DENNIS MUCHIRI MUNYUA	8635	4THETA	22,550

122	JAMES KARANJA	8639	3THETA	500
123	KENNEDY MAINA	8641	3ALPHA	10,155
124	STEPHEN MWANGI CHEGE	8643	3THETA	4,555
125	MARK KABUTI	8645	3ALPHA	18,910
126	STEPHEN MAINA NYOKABI	8646	3BETA	80,555
127	JOSHUA KAROGO	8647	3BETA	27,420
128	VICTOR KARURI WAMBUI	8649	2BETA	37,305
129	JAMES TIROP	8652	3BETA	500
130	BENSON NJENGA KIARIE	8654	3ALPHA	8,535
131	MOSES IRUNGU	8655	3ALPHA	42,155
132	MARVIN BOND	8656	3BETA	1,420
133	DUNCAN KAGWANJA	8657	3THETA	2,600
134	SAMUEL WACHIRA	8658	3THETA	3,520
135	DAVID MBUGUA	8659	3BETA	3,935
136	JAMES KAMOTHO	8661	3THETA	1,355
137	MORGAN NG'ANG'A	8662	3ALPHA	12,055
138	JOHN KAMAU	8663	3ALPHA	500
139	JAMES NGUGI	8664	3THETA	12,602
140	PATRICK NG'ANG'A	8665	3BETA	3,055
141	BRIAN MACHARIA KAMAU	8666	3ALPHA	120
142	METHUSALAH WRESHING	8668	3ALPHA	55
143	JOSEPH MWANGI	8670	3ALPHA	6,485
144	LARUECH MUGWE	8671	3BETA	7,020
145	OBED GICHUNGI	8672	3ALPHA	8,458
146	SAMUEL NJUGUNA	8675	3THETA	1,955
147	ESTON NG'ANG'A MBUGUA	8676	3BETA	2,155
148	PAUL MWANGI	8677	3BETA	45,155
149	ALEX KING'ORI	8679	3BETA	2,055
150	IAN MWANGI	8680	3ALPHA	3,635
151	GEORGE RUA	8681	3THETA	4,155
152	JOHN MAKUMI	8682	3ALPHA	5,120
153	BRANDON NJAU	8683	3ALPHA	6,635
154	JOSEPH MICAH KIRONYO	8684	3ALPHA	5,020
155	BRIAN KIMANI MUGURE	8686	3THETA	2,115
156	MOSES KIMANI	8687	3ALPHA	17,025
157	WILLIAM KANG'ETHE	8688	3ALPHA	5,905
158	MALACH THUO	8692	3BETA	14,020
159	JOSEPH THUKU	8693	3THETA	120
160	DUNCAN GITAU	8694	3ALPHA	13,355
161	STEPHEN KIOKO	8696	3THETA	12,055
162	JOHN GITHAIGA	8697	3ALPHA	415
163	STANLEY WAWERU	8698	3ALPHA	4,055
164	LAWRENCE MBURU	8699	3BETA	920
165	DANIEL KAMAU MWANGI	8700	3THETA	17,020
166	RYAN CHEGE KAMAU	8702	3BETA	4,120
167	JOHN MWANGI GACHUHI	8703	3ALPHA	8,655
168	HENRY KAMANDE	8704	3ALPHA	6,055
169	ELVIN NJENGA	8705	3THETA	10,920
170	STEPHEN KABIRU KAMAU	8707	3BETA	17,120
171	JOHN NJUBI	8708	3THETA	65,155
172	ERICK MWANGI	8709	3BETA	80,805
173	MICHAEL RUGU	8710	3ALPHA	2,435
174	VICTOR MUCHINA	8711	3BETA	555
175	GEORGE NJOROGI	8712	3BETA	22,505
176	ALEX NDUNG'U	8713	3BETA	3,705
177	DAVID MAINA	8714	3ALPHA	11,520
178	DANIEL NDUATI	8715	3BETA	4,155
179	MENSAH HAWKINS	8719	3THETA	4,255
180	BRIAN MWANIKI	8720	3ALPHA	5,120
181	DAVID NJOROGI	8721	3THETA	3,115
182	DENNIS MBURU MWANGI	8723	3THETA	72,055
183	ROBERT NG'ANG'A	8724	3ALPHA	6,020
184	PAUL MWANGI KIMITA	8725	3BETA	6,035

185	JOHN MACHARIA	8728	3BETA	79,055
186	BEDAN MWAI	8729	3ALPHA	4,770
187	DANIEL CHEGE	8732	3THETA	2,520
188	DENNIS NJORGE	8733	3THETA	4,355
189	VINCENT WAINAINA	8734	3THETA	8,535
190	JOSEPH WAHOME	8736	3THETA	11,025
191	MORGAN NGUGI	8737	3BETA	23,155
192	ALVIN NG'ANG'A	8738	3THETA	2,020
193	ALEX NDORO	8739	3THETA	7,020
194	RUFUS MBUGUA	8741	3THETA	6,370
195	LAWRENCE NJORGE	8742	3BETA	6,015
196	DAMIAN KAMANDE	8743	3ALPHA	5,190
197	DANIEL KAROKI NDUATI	8744	3THETA	60,600
198	MOSES NJUGUNA	8745	3BETA	500
199	ALEX GITAU	8746	3ALPHA	3,555
200	STEPHEN WAWERU	8750	3BETA	11,915
201	KOFFI ANAN	8752	3THETA	26,055
202	JORAM MACHARIA NGUGI	8753	3BETA	7,355
203	LEE MURAYA	8754	3ALPHA	9,155
204	JOSEPH MUTURI KAMAU	8755	3THETA	500
205	REUBEN NG'ETHE	8757	3ALPHA	8,655
206	COLLINS KABUGI GITAU	8758	3ALPHA	22,055
207	KELVIN KIMWAKI	8759	3THETA	3,055
208	DANIEL NGERA	8760	3ALPHA	5,155
209	CARLOS NJENGA	8763	3BETA	7,620
210	FRANKLIN KAMAU	8765	3BETA	2,000
211	JOSEPH KARUGA	8766	3BETA	5,025
212	ALEX MWANGI	8768	3ALPHA	2,705
213	PULSE SIFA	8771	3THETA	64,555
214	ERICK NJORGE MUNGAI	8775	4THETA	10,114
215	MOSES NJORGE	8776	3ALPHA	7,940
216	TEDDY MAINA	8777	3BETA	8,370
217	JOHN KAMAU KIMANI	8778	3THETA	2,120
218	AMOS MUNYUA MUHURI	8779	3THETA	88,055
219	DEDAN NDIRANGU MBOGO	8780	3THETA	6,955
220	JOHN GITIHA	8781	3BETA	18,055
221	DENNIS KARIUKI KAGOMBE	8785	3THETA	16,855
222	DAVID NJORGE	8786	3ALPHA	12,155
223	KELVIN GITHU	8787	3BETA	6,805
224	SADERA KITEIYA	8788	3ALPHA	4,555
225	BRIAN CHEGE	8790	3BETA	6,055
226	MWAKA KELVIN KAMBI	8791	3THETA	15
227	DAVID MWANGI WACHIRA	8792	3THETA	12,120
228	PATRICK MAINA KARANJA	8793	3THETA	21,055
229	JOHN GITHURE MWANGI	8796	3THETA	38,625
230	PAUL DZITU	8799	3BETA	13,805
231	KELVIN NANDWA	8801	3THETA	22,205
232	MICHAEL MWANGI	8802	3BETA	2,945
233	PATRICK CHEGE	8805	3ALPHA	27,020
234	URBANUS MUTHINI MUOKI	8809	3ALPHA	27,670
235	VINCENT SIMIYU ONYANGO	8810	3ALPHA	4,120
236	JOHN GACHUGI WAMBUI	8813	3ALPHA	32,345
237	GEORGE NJENGA	8816	3BETA	3,635
238	BRIAN NJORGE KIBUCHI	8819	3THETA	2,820
239	ERIC MWANGI WANGUI	8820	3BETA	6,805
240	MAXWELL ANDIRISI	8822	3THETA	11,055
241	VICTOR MUGAMBI WAMBUI	8823	2THETA	415
242	MILTON NDURU	8824	2THETA	6,835
243	WARUTUMO BEZALLEL KARANJA	8827	2BETA	5,255
244	MBUGUA ANTHONY NGETHE	8832	2ALPHA	3,955
245	ISAAC NDUNGU NJOGU	8833	2THETA	5,520
246	NG'ANG'A DANCAN NJORGE	8834	2THETA	10,955
247	PATRICK KAGUNYU NGUGI	8836	2ALPHA	755

248	JESSE NJUGUNA GATONYE	8837	2THETA	1,640
249	NJUGUNA JULIUS GICHINGA	8838	2THETA	17,120
250	MUIRURI JAMES MAINA	8839	2ALPHA	5,020
251	MURAYA ISAAC WAITHANJI	8840	2THETA	17,120
252	MUCERA DAVID NJOROGI	8842	2THETA	5,335
253	WAGAYA NELSON KARANJA	8843	2BETA	3,555
254	MBURU DAVID NJUGUNA	8844	2BETA	155
255	KAMAU ALEX CHEGE	8845	2ALPHA	3,820
256	KABUA KAGUAMBA LAWRENCE	8848	2THETA	220
257	NYAKIO NICHOLAS MUIGAI	8849	2ALPHA	3,370
258	NJANE SAMUEL KIONGO	8851	2THETA	1,337
259	WANGECI ROY MIRINGA	8852	2ALPHA	6,120
260	WAIRIMU PHILIP MBURU	8853	2ALPHA	8,155
261	KARIUKI JACOB MURIITHI	8854	2BETA	2,120
262	GIDEON WAIGANJO MACHARIA	8855	2BETA	885
263	DANIEL NGURE	8856	2BETA	535
264	MACHIRA PETER MWAGO	8858	2THETA	7,215
265	THUKU WILSON MUTHUMBI	8859	2ALPHA	6,520
266	MWANGI CEPHAS MWEGA	8860	2BETA	15
267	MUGI MOSES MBOCHE	8863	2ALPHA	2,115
268	SAMUEL NGUMBA WANYUTU	8864	2THETA	25,205
269	WAMBUI JAMES KARIUKI	8865	2ALPHA	11,020
270	GITHUI ROBERT NJOROGI	8866	2BETA	355
271	NDEGWA BRANDONE GACHIMU	8867	2BETA	5,535
272	MWAVARI KENAN KIRAYA	8868	2ALPHA	4,035
273	KARIUKI KITSON NYANGERI	8870	2BETA	1,880
274	WANJIRU GREGORY KIMITA	8871	2ALPHA	500
275	WANJIRU FIDEL MACHARIA	8872	2THETA	1,120
276	JOEL GATHIRU WANJIKU	8874	2THETA	5,655
277	WANJIRU KENNEDY MWANGI	8876	2THETA	7,535
278	WANGARI JOSEPH MBURU	8877	2BETA	13,655
279	MUGWANJA DAVID KINUTHIA	8879	2ALPHA	17,020
280	WANJIRU MALVIN MAINA	8880	2BETA	7,120
281	MBURU JOSEPH KAMAU	8881	2THETA	27,005
282	KERIMA JERRY OROKO	8882	2THETA	890
283	KIMANI WILSON KINYANJUI	8883	2ALPHA	2,535
284	KABAIKU LINCOLN NDUNG'U	8884	2THETA	205
285	GIDEON NJIHIA NJERI	8885	2ALPHA	2,655
286	GATUNDU PETER MAINA	8886	2BETA	2,990
287	MBURU LINCON NGIGI	8887	2BETA	16,855
288	JOHN GICHERO MWAI	8888	2ALPHA	4,635
289	NGUGI DENIS THUKU	8889	2ALPHA	6,055
290	MWANGI JOSEPH WAWERU	8890	2ALPHA	8,120
291	SAMUEL KINYANJUI CHEGE	8891	2BETA	7,020
292	JAMES KAMAU NDIRANGU	8892	2BETA	7,955
293	SIMON GITHUA MACHARIA	8894	2BETA	5,755
294	NDIVO DANIEL MUSYOKA	8895	2ALPHA	7,035
295	MUNYIRI DENNIS GIKONYO	8896	2BETA	555
296	KAMAU SAMUEL WAMITI	8897	2ALPHA	25,205
297	IAN NGUGI KARUGA	8898	2BETA	5,520
298	COLLINS KARANJA WAWERU	8900	2THETA	1,205
299	MBIU AUSTINE KIMANI	8902	2THETA	10,955
300	MBARE JEREMIAH NDURUMO	8904	2ALPHA	1,340
301	PETER KURIA MWANGI	8907	2ALPHA	500
302	WANGARI CHRIS MARTIN	8908	2ALPHA	57,205
303	KENNEDY GITHINJI	8909	2ALPHA	205
304	MURIITHI KELVIN KARIUKI	8913	2ALPHA	19,205
305	NG'ANG'A ALEX WAHOME	8914	2THETA	6,900
306	BRIAN MACHARIA NGIGI	8915	2THETA	4,985
307	KELVIN KARIUKI NJOKI	8916	2BETA	19,020
308	MOSES NJOGU MWANGI	8918	2ALPHA	39,955
309	JOHN KAMAU NJATHI	8920	2BETA	27,020
310	SOLOMON MURIMI WAMUTITU	8921	2THETA	8,020

311	SAMMY ALVIN NGIGI	8922	2BETA	11,620
312	MOSES IAN MBUGUA	8924	2ALPHA	13,415
313	GEORGE MAINA WANGUI	8925	2ALPHA	8,155
314	GEOFFREY MURIU NDERITU	8926	2BETA	3,035
315	ISAAC KIHU KARIUKI	8932	2ALPHA	3,535
316	LINCOLN NDEGWA WANJOHI	8933	2THETA	1,935
317	ALVIN IRUNGU MURUGI	8936	2THETA	7,120
318	ANTONY KIMANI WANJIRU	8938	2BETA	2,120
319	EVANS MWANGI NDUNG'U	8939	2THETA	13,655
320	DAVID KIMANI	8941	2BETA	198
321	SAMUEL GICHERU MBUGUA	8944	2THETA	620
322	LEWIS NJENGA	8947	2ALPHA	11,805
323	VINCENT NGARIU MUIGAI	8948	2ALPHA	2,592
324	JOSEPH NDUNG'U MATHENGE	8949	2BETA	18,835
325	GODFREY WACHIRA KIMANI	8950	2THETA	11,020
326	GEORGE NJUGUNA	8952	4BETA	17,410
327	GEOFFREY MASONGO ONSONGO	8953	2BETA	28,205
328	JOHN MAINA KAGIRI	8954	2ALPHA	12,289
329	JEFF KAGWE	8959	2ALPHA	770
330	EMMANUEL MWANGI IRUNGU	8960	3BETA	3,500
331	ERIC MWANGI KIMANI	8961	2THETA	12,120
332	ALVIN MUCHERU IRUNGU	8962	2THETA	30,155
333	PETER OMARI MORIOKA	8964	2BETA	5,620
334	SAMUEL MOMANYI MORIOKA	8965	2ALPHA	5,620
335	PRINCE KARUGA MBURU	8966	2THETA	18,105
336	PETER KAGIA NJUGUNA	8969	2ALPHA	4,155
337	BRUCE MUNGAI NJAU	8971	2ALPHA	7,535
338	LEON NDERITU	8972	2BETA	2,105
339	KELVIN KIRIRA MUKONO	8974	2BETA	10,205
340	BERNARD KARANJA NJUGUNA	8975	2THETA	5,085
341	JACK NGUGI	8978	2THETA	26,320
342	ROBERT KABUTI MWAURA	8979	2ALPHA	4,017
343	JASNA WANDETO KING'ORI	8980	2BETA	500
344	YUSUF GICINI NJUGUNA	8982	2ALPHA	7,974
345	ALEX GITHAE WAYNE	8983	2BETA	5,035
346	IAN KIRAGU NJERI	8984	2BETA	22,070
347	KELVIN MWENJA KIAMA	8988	2THETA	4,120
348	KELVIN WANG'OMBE NDIRANGU	8989	2ALPHA	28,242
349	DUNCAN KIPTOO ROTICH	8992	2BETA	3,574
350	MORGAN GITHUKU KINISU	8994	2ALPHA	40,670
351	KELVIN NGUGI MWANGI	8995	2THETA	5,015
352	GEOFFREY GATERI WANJIKU	8997	2THETA	31,455
353	ELI KAMAU KARANJA	8998	2ALPHA	12,735
354	JACKSON KATWA WAINAINA	8999	2BETA	28,155
355	CHOL MAWAT BILEU	9000	2BETA	35,770
356	AYUB NJOROGE GATHUKA	9003	2THETA	39,335
357	ERICK KARANJA NGIGE	9004	2THETA	5,500
358	SAMUELMWANGI WAMBUI	9007	1THETA	520
359	JOHN MWANGI MAINA	9008	1ALPHA	898
360	FRANCIS KABIRU NJUGUNA	9009	1THETA	15,544
361	BRIAN NJOROGE MIGWI	9011	1BETA	1,288
362	FRANCIS MBUGUA MAINA	9012	1THETA	788
363	KAMAU NDIRANGU	9013	4ALPHA	8,035
364	STEPHEN MWANGA NAMISI	9014	1BETA	7,518
365	DAVID NJUNG'E NJENGA	9015	1THETA	2,168
366	NYANJAU VICTOR CHEGE	9018	1ALPHA	4,518
367	JOSEPH KAMAU NJERI	9019	1ALPHA	7,518
368	KAMAU VINCHEZ KARIUKI	9021	1ALPHA	5,520
369	ALVINS KAMANDE NDUNG'U	9022	1ALPHA	898
370	NG'ANG'A MUNGAI MAXWEL	9025	1THETA	788
371	VINCENT MBUA	9028	1THETA	8,518
372	TREVIS NDERITU WANJUGU	9029	1BETA	11,368
373	ALEX SANKAIRE SIAMETO	9032	1THETA	1,538

374	AUGUSTINE WANJALA	9033	1ALPHA	5,267
375	LENNY MUNGAI MACHARIA	9034	1BETA	3,468
376	KELVIN MACHARIA THUMBI	9037	1BETA	8,788
377	NG'ANG'A JAMES MUNGAI	9038	1THETA	488
378	SAMUEL MWANGI MUNYUA	9040	1BETA	3,488
379	MICHAEL CHEGE KAHUGU	9041	1THETA	3,518
380	LEWIS NDUNG'U WAIHIRA	9042	1ALPHA	8,503
381	JAMES MUTURA NJERI	9043	1ALPHA	20
382	PETER MURIU WANJAMA	9044	1BETA	6,518
383	JOHN NJOGU MWANGI	9046	1ALPHA	900
384	SAMUEL MAINA WANGUI	9047	1BETA	900
385	SAMUEL KAMAU WANJOHI	9050	1THETA	900
386	ELVIS KIHARA MACHARIA	9051	1BETA	17,518
387	ANTHONY ANGWENYI MATARA	9053	1ALPHA	898
388	STEPHEN MBUGUA THIONG'O	9055	1ALPHA	898
389	PAUL GATHUO KUNG'U	9057	1THETA	10,788
390	VICTOR MBURU NJENGA	9058	1BETA	16,168
391	BILSON LEINA SILOMA	9059	1ALPHA	4,788
392	DAVID KAMAU	9060	1ALPHA	1,900
393	MARCUS KIMANI NG'ANG'A	9061	1BETA	12,288
394	DENIS MWANGI	9062	1ALPHA	22,788
395	REUBEN NDUNG'U KURIA	9063	1ALPHA	3,988
396	DANIEL WAWERU MUCHIRI	9070	1ALPHA	5,518
397	LINCON MWANGI	9071	1ALPHA	20,288
398	PETER GIKONYO KAGECHA	9073	1ALPHA	8,788
399	GERALD CHIRA THARE	9074	1BETA	22,788
400	EMILIO IRERI KAMAU	9076	1BETA	12,518
401	KARANJA ALPHUS KAMAU	9078	1THETA	6,520
402	KELVIN NJOGU WARUIRU	9079	1ALPHA	4,538
403	JOSEPH MACHARIA	9081	1THETA	900
404	DENNIS MUTUKU	9082	1ALPHA	2,788
405	CALEB NGUGI	9083	1BETA	900
406	DAVID NYOIKE WACHIRA	9086	1BETA	4,498
407	BRIAN MBUGUA KARIUKI	9087	1ALPHA	1,570
408	DOMINIC NJENGA MUCHAI	9089	1ALPHA	2,788
409	KELVIN NZIANI WAMBUA	9091	1THETA	3,468
410	LAWRENCE NJOROGE	9092	1BETA	6,288
411	KELVIN WAMBUI NJUGUNA	9095	1ALPHA	5,520
412	JOEL KINYUA WANJIRU	9099	1ALPHA	1,288
413	BONIFACE MWIRIGI KARIITHI	9100	1THETA	518
414	DUNCAN MWANGI KING'ORI	9104	1BETA	17,588
415	DAVID NJOROGE	9106	1ALPHA	37,788
416	IAN KIMANI MAINA	9107	1ALPHA	1,968
417	AMOS NJUGUNA WAMBUI	9108	1THETA	5,538
418	IAN KINYANJUI NJENGA	9112	1BETA	11,520
419	DAVID MWANGI MWAI	9113	1BETA	900
420	MBUGUA STEPHEN MBUGUA	9116	1BETA	3,520
421	EDWIN WAINAINA WAMAITHA	9120	1THETA	900
422	JAMES NJOGU NJOROGE	9122	1ALPHA	15,544
423	EDWARD NJAMI	9123	1THETA	4,968
424	PETER MBUGUA GITAH	9124	1ALPHA	788
425	GRAHAM WAWERU	9125	1BETA	21,788
426	EDWIN WANYOIKE	9126	1ALPHA	27,788
427	DAVID KONYE CHEGE	9127	1THETA	7,488
428	GEORGE KIBE MUTURI	9128	1THETA	8,588
429	DUNCAN NDUNG'U	9130	1BETA	6,788
430	ALEX NDUATI WANJERI	9134	1BETA	5,868
431	BRIAN KINYANJUI WAGATA	9135	1BETA	988
432	JOHN WAWERU KABATA	9137	1THETA	5,788
433	JOHN WAITHAKA NJOKI	9139	1THETA	15,788
434	DAVID KAMAU MWANGI	9140	1BETA	17,788
435	APOLLOS NJOROGE MBUKI	9141	1THETA	668
436	MOSES NGUGI MUKAMI	9142	1ALPHA	11,788

437	VALENTINE KINUTHIA MBIU	9143	1BETA	2,488
438	LEVIS MBOGO	9144	1BETA	8,368
439	OCHIENG SAMSON SANDE	9146	1THETA	3,788
440	PAUL WARUI NDUNG'U	9148	1BETA	6,520
441	IAN KAMAU MACHARIA	9149	1THETA	898
442	GIDEON WAITHAKA	9150	1BETA	5,900
443	ERICK O TOBIKO	9151	1ALPHA	5,900
444	DOKINS OSARE	9152	1THETA	1,238
445	EMMANUEL MUYYA KAMAU	9158	1ALPHA	28,788
446	DAVID KIGURU NDUNG'U	9159	1THETA	12,288
447	LESARON EMMANUEL LEMAIYAN	9160	1THETA	7,520
448	SAMUEL GACHAU MACHARIA	9161	1BETA	17,788
449	BRIAN IRUNGU MWANGI	9162	1BETA	18
450	ELIUD IRUNGU MURIITHI	9163	1BETA	918
451	FRANCIS KARANJA MALEMBA	9164	1THETA	7,788
452	GACHUHI TREVORSON KANG'ETHE	9165	1BETA	3,788
453	DERRICK NJORGE NJOKI	9166	1ALPHA	12,288
454	RICHARD BARAKA USISI	9168	1THETA	2,288
455	MORGAN JUNIOR WAMBUI	9171	1ALPHA	8,520
456	ELIZAPHAN MAINA KAMAU	9173	4ALPHA	8,935
457	MAINA VERMARING VICTOR MUGANE	9174	1BETA	898
458	SAMUEL NG'ETHE NJUNG'E	9175	1BETA	3,230
459	CALEB GAKURU KAROGO	9176	1ALPHA	788
460	JOSEPH GATUMBI	9177	1THETA	893
461	MOSES MUTURI KINUTHIA	9178	1BETA	3,788
462	PATRICK MULWA MUSYOKA	9179	1ALPHA	7,518
463	PETER MUTIRU	9180	1ALPHA	2,788
464	FRANCIS NYAGA WAWERU	9181	1THETA	5,288
465	JOHN NJUGUNA GACHERU	9182	1ALPHA	898
466	DAVID NYUTU MACHARIA	9183	1ALPHA	1,788
467	NICHOLUS NG'ANG'A WAWERU	9185	1BETA	4,018
468	JOSEPH MUGURO WAMBUI	9186	1THETA	17,788
469	ALVIN KINUTHIA WANJIRU	9187	1ALPHA	2,788
470	WILLIAM MWAI MAINA	9188	1ALPHA	11,788
471	NEVIL NG'ANG'A WANJIRU	9189	1BETA	12,788
472	ISAAC KIBE	9190	1BETA	900
473	ERIC NZAU KIMEU	9191	1BETA	15,544
474	SIMON MURIUKI WAMAE	9192	1BETA	10,788
475	DENNIS WAWERU WARUIRU	9193	1THETA	17,521
476	JOHN MACHARIA GIKEBE	9194	1ALPHA	17,520
477	GEOFFREY KABURIA KIARIE	9195	3BETA	500
478	GIDEON NJOGU CHEGE	9196	1ALPHA	17,520
479	CALEB OKUMU	9197	1THETA	17,520
480	TIMOTHY SHIBIDI MIDEVA	9198	1THETA	17,520
481	ELIAS RWIGI GIKIRI	9199	4ALPHA	4,135
482	EUGENE MWANGI	9200	1THETA	2,788
483	MICHAEL GACHUKI	9201	1BETA	13,788
484	JOHN WAWERU WANJIRU	9202	1ALPHA	13,788
485	TREVIS KIMANI WAIRIMU	9203	1BETA	23,788
486	PETER GICHARU MUCHINA	9204	4ALPHA	7,735
487	SAMUEL NJORORE WAIRIMU	9210	4ALPHA	23,235
488	PAUL IGWANYA THUO	9213	1THETA	1,520
489	JOSEPH KAMAU KAHUGU	9214	2BETA	2,120
				6,270,825

	MAGUMU HIGH SCHOOL			
	PREPAID FEES F/Y 2023/2024			
No	Student Name	Adm No	Class	Balance
1	SIMON GICHIMU WANGUI	8443	4BETA	(2,765.00)
2	PETER MWANGI THUO	8448	4THETA	(7,000.00)
3	JOSHUA MACHARIA	8455	4THETA	(65.00)
4	ELVIS MURAYA	8460	4BETA	(155.00)
5	KAHENYA KELVIN WANYOIKE	8465	4ALPHA	(415.00)
6	ROBERT WANJOHI MUCHIRI	8466	4THETA	(4,280.00)
7	BRIAN GICHIRE	8472	4THETA	(1,505.00)
8	NJUGUNA SAMUEL KOIGI	8473	4ALPHA	(3,080.00)
9	SAMUEL MWANGI MWANGI	8483	4THETA	(3,000.00)
10	CHARLES NGUYO RUKWARO	8487	4THETA	(830.00)
11	GICHUNGU KENNETH NDUNG'U	8488	4BETA	(24,559.00)
12	MARCUS SIMON MWAURA	8490	4THETA	(500.00)
13	NELSON WANDURUA	8498	4ALPHA	(1,435.00)
14	NEWTON MUNENE	8505	4ALPHA	(27,079.00)
15	ELVIS OSIEMO GETUBO	8506	4THETA	(4,705.00)
16	VICTOR KIMANI MUIRURI	8521	4BETA	(1,000.00)
17	SAMUEL KIMANI NJORGE	8524	4BETA	(8,006.00)
18	DAN KARANJA	8525	4ALPHA	(266.00)
19	STEVE NINI	8528	4THETA	(980.00)
20	AMOS KARIUKI	8542	4THETA	(380.00)
21	MAINA ISAAC KIARIE	8547	4ALPHA	(6,000.00)
22	FELIX KEMBOI MUCHERU	8555	4THETA	(2,430.00)
23	WILSON MBUGUA	8560	4ALPHA	(830.00)
24	NG'ANG'A BRAMWEL GITU	8588	4ALPHA	(1,000.00)
25	BONFACE GICHERU KIMANI	8592	4THETA	(500.00)
26	PETER NJENGA MUTHONI	8595	4THETA	(1,364.00)
27	NDUMIA PATRICK NDUNG'U	8599	4ALPHA	(183.00)
28	NDUNG'U MOSES KINYANJUI	8600	4ALPHA	(21,020.00)
29	ANTHONY WAWERU MUIRURI	8631	4ALPHA	(6,000.00)
30	ERICK KIMANI	8638	3THETA	(1,180.00)
31	JACKSON NGUGI	8640	3ALPHA	(3,845.00)
32	SAMUEL NJENGA	8642	3BETA	(1,095.00)
33	TREVOR WANJORA	8648	3ALPHA	(9,918.00)
34	ALVIS NYAGA	8650	3THETA	(900.00)
35	JOSEPH MACHARIA	8651	3THETA	(16,196.00)
36	HENRY WACHIURI KANYI	8667	3THETA	(945.00)
37	ERICK WANDERI	8669	3BETA	(7,295.00)
38	CHARLES NDUNG'U	8673	3ALPHA	(4,500.00)
39	SAMUEL WANYOIKE	8674	3BETA	(4,500.00)
40	DOMINIC KARANJA	8689	2BETA	(2,000.00)
41	MORRIS KEPHA	8690	3ALPHA	(13,965.00)
42	NIXON KAMAU	8691	3BETA	(2,495.00)
43	JACKSON NJUGUNA	8701	3BETA	(22,015.00)
44	ALEX NJUGUNA MUNGA	8706	3ALPHA	(65.00)
45	ARTHUR KIMANI	8716	3BETA	(9,380.00)
46	JOHN WAIREGI	8717	3BETA	(11,045.00)
47	PETER KAMAU	8718	3ALPHA	(2,345.00)
48	GRISHON MAINA MUIRURI	8727	3THETA	(405.00)
49	DENNIS WANG'OMBE	8730	3ALPHA	(1,500.00)
50	SAMUEL KIMANI	8731	3THETA	(2,465.00)
51	STEPHEN KIARIE	8735	3ALPHA	(19,845.00)
52	OUMA DENNIS OTIENO	8740	3BETA	(1,495.00)
53	PETER MACHARIA GATHIRU	8747	3ALPHA	(28,445.00)
54	EVANS MBUGUA	8764	3BETA	(565.00)
55	KELVIN MACHARIA	8767	3ALPHA	(2,865.00)
56	GREGORY GATUMUTA	8769	3ALPHA	(8,045.00)
57	FRANKLIN MAEBA	8770	3BETA	(12,070.00)
58	JAMES GICHUKI	8773	3ALPHA	(1,445.00)

59	ELVIS NG'ANG'A W	8774	4ALPHA	(1,000.00)
60	SAMUEL NJOROGUE MUCHAI	8783	3BETA	(7,494.00)
61	IBRAHIM BILAL	8784	3ALPHA	(1,500.00)
62	VICTOR KINYURU	8794	3THETA	(28,320.00)
63	ISAAC NJUGUNA	8808	3BETA	(4,565.00)
64	SAMUEL NG'ANG'A KAMURA	8821	3THETA	(3,295.00)
65	OUMA JOSEPH OTIENO	8825	2BETA	(2,165.00)
66	MUNGAI JAMES WAITHANJI	8828	2BETA	(6,480.00)
67	MAINA LAWRENCE MUTHONI	8830	2THETA	(7,815.00)
68	THAIRU JOSEPH MURAGE	8835	2THETA	(1,980.00)
69	KARANJA MACKNIX MAINA	8841	2ALPHA	(80.00)
70	WAMBUI PETER MUHURI	8846	2THETA	(12.00)
71	MUTURI STANLEY MWENDWA	8847	2BETA	(5,000.00)
72	GITAU JOHN KIMANI	8861	1BETA	(4,732.00)
73	NJINE VINSON MUKINYU	8862	2BETA	(3,505.00)
74	NJUGUNA DOMINIC KIBE	8873	2ALPHA	(1,495.00)
75	NDINGURI ALVIN WATHIKA	8875	2ALPHA	(1,000.00)
76	KAMAU JOEL KOIYA	8878	2THETA	(5,000.00)
77	NYABUTI MACHABA KEVIN	8899	2BETA	(1,802.00)
78	NDUNGU MURIGI EDWARD	8903	2BETA	(11,015.00)
79	FRANCIS KIRATU MWANIKI	8905	2ALPHA	(2,980.00)
80	WANGECI DAVID NJOGU	8906	2ALPHA	(20,083.00)
81	WATHAKA VICTOR WACHIRA	8910	2ALPHA	(11,980.00)
82	NJAAGA JOSEPH MUTUA	8911	2BETA	(400.00)
83	NGANGA MAXWELL MWAURA	8912	2BETA	(1,985.00)
84	SAMSON KANYANJUA	8919	2BETA	(965.00)
85	NG'ANG'A JOSEPH MUTURI	8927	2ALPHA	(4,500.00)
86	MACHARIA LEVI KAGIRI	8928	2BETA	(1,000.00)
87	JIPHEENS WAHOME MWANGI	8929	2THETA	(13,295.00)
88	ALVIN NJENGA KARANJA	8930	2ALPHA	(985.00)
89	EMMANUEL OBIOMA	8931	2ALPHA	(31,980.00)
90	BERNARD NJOROGUE MACHARIA	8934	2BETA	(1,585.00)
91	FRANCIS MWANGI NDUNG'U	8937	2THETA	(845.00)
92	NEWTON KARUMBA	8942	2ALPHA	(65.00)
93	JAMES BIARU NJERI	8943	2THETA	(10,000.00)
94	CHRISTIAN TREVA O	8945	2ALPHA	(17,503.00)
95	SAMUEL MWANGI WANJIRU	8951	2THETA	(4,815.00)
96	SIMON NJENGA MACHARIA	8955	2THETA	(5.00)
97	JOSPHAT MUTHEE NJEHIA	8967	2BETA	(9,795.00)
98	JAMES PAUL NJUGUNA	8970	4THETA	(2,000.00)
99	MICHAEL KIMAI	8981	2BETA	(4,712.00)
100	GEORGE MBAI KINYUA	8996	3THETA	(3,000.00)
101	LENNY WAWERU THAIRU	9005	2ALPHA	(3,980.00)
102	JOSEPH GICHUHI NJUGUNA	9016	1BETA	(12,212.00)
103	KAMAU DAVID KIIRU	9017	1ALPHA	(680.00)
104	MARSHALL NG'ANGA' MUCHIRI	9023	1ALPHA	(1,982.00)
105	PETER KARANJA NJOROGUE	9024	1THETA	(2,477.00)
106	PETER WAWERU IRUNGU	9026	1BETA	(4,100.00)
107	PAUL KINYANJUI WANGARI	9027	1BETA	(13,812.00)
108	GYAN IRUNGU MURERIA	9030	1ALPHA	(2,132.00)
109	DOUGLAS NDUNG'U	9031	1BETA	(632.00)
110	PETERSON MAINA MWANGI	9035	1BETA	(2,480.00)
111	JOSEPH MAKUMI MWANGI	9036	1THETA	(22.00)
112	JOHNSON KINYUA WAWERU	9039	1THETA	(11,602.00)
113	KARIUKI JOHN ARTHUR	9045	1ALPHA	(2,012.00)
114	SAMUEL MACHARIA MWANGI	9048	1ALPHA	(9,732.00)
115	STEPHEN KIRORA GATHUO	9049	1THETA	(512.00)
116	JOSHUA KIARIE WAITHIRA	9052	1THETA	(4,712.00)
117	BRIAN NJOGU GATHARIA	9054	1THETA	(32.00)
118	ISAIAH WEPUKHULU AGOYO	9056	1BETA	(2,332.00)
119	JAMES NGUGI KIUNA	9064	1THETA	(7,512.00)
120	DAVID NJOGU MUCHENE	9065	1ALPHA	(31,240.00)
121	CLEMENT K MUTUGA	9067	1BETA	(17,512.00)

122	MARTIN NDUNG'U MATHENGE	9068	1ALPHA	(732.00)
123	EUGENE MWANGI MAHIANYU	9069	1ALPHA	(5,480.00)
124	SAMUEL MUHUHU WAINAINA	9072	1BETA	(1,600.00)
125	EDWIN MWANGI MBUGUA	9075	1THETA	(2,480.00)
126	MOSES NJARAMBA KARANJA	9080	1BETA	(3,482.00)
127	KELVIN NDERU WANGARI	9088	1ALPHA	(1,482.00)
128	JOHN IRUNGU KARIUKI	9093	1ALPHA	(4,002.00)
129	JOHN RANU MUIKIA	9094	1BETA	(3,480.00)
130	DERRICK WOKABI KIMANI	9096	1BETA	(1,212.00)
131	ISAAC KAMAU KIMANI	9097	1THETA	(1,212.00)
132	RYAN KARANJA MWANGI	9098	1THETA	(3,100.00)
133	AYUB WAHINYA NJENGA	9101	1ALPHA	(482.00)
134	JULIUS NJOROGE NDUNG'U	9102	1ALPHA	(2.00)
135	LENNY MWANGI MBUGUA	9103	1THETA	(562.00)
136	MBUTHIA JAMES KARANJA	9105	1THETA	(11,457.00)
137	ELVIS KAMAU WANJIKU	9109	1BETA	(4,100.00)
138	WASHINGTON GICHUKI	9110	1BETA	(1,332.00)
139	PAUL KIBE NJOROGE	9111	1THETA	(2.00)
140	RONNY GICHIRA	9114	1ALPHA	(4,212.00)
141	FELIX OSIMBO	9115	1THETA	(1,212.00)
142	FRANCIS NGUGI NJOGU	9117	1ALPHA	(712.00)
143	JOSEPH MBURU KARURI	9118	1BETA	(212.00)
144	JOEL NJUGUNA WAIRIMU	9119	1THETA	(6,482.00)
145	PETER GIKARU WAWERU	9129	1ALPHA	(3,512.00)
146	HUMPREY KAMORE MWAURA	9131	1ALPHA	(3,456.00)
147	LEWIS MACHARIA NYAMBURA	9132	1ALPHA	(92.00)
148	ALEX MUNGAI NJOROGE	9133	1ALPHA	(1,482.00)
149	DAVID NJANE MAINA	9136	1THETA	(3,100.00)
150	EZEKIEL MBURU	9138	1ALPHA	(9,732.00)
151	OKOTH TEDDY ODINGA	9145	1BETA	(2,512.00)
152	HEZEKIA GITONGA WANGUI	9147	1THETA	(2,212.00)
153	EMMANUEL MOSES WAFULA	9153	1BETA	(9,337.00)
154	AUGUSTINE WASIKE SIMI	9154	1BETA	(14,337.00)
155	VICTOR NDEGWA NDICHU	9156	1THETA	(7,512.00)
156	DICLAN GITAU MUKAMI	9157	4ALPHA	(1,506.00)
157	PAUL MWANGI MWIHAKI	9167	1THETA	(3,100.00)
158	KIGEN GITAU	9169	1ALPHA	(2,472.00)
159	BRIAN NDUNG'U GITAU	9172	1ALPHA	(482.00)
160	JOSEPH KARIUKI KAMAU	9184	1ALPHA	(2,712.00)
161	STEPHEN NGIGI NG'ANG'A	9215	1ALPHA	(480.00)
				(825,666.00)