

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**


**ON**

**MATILIKU BOYS' HIGH SCHOOL**

**FOR YEAR ENDED**

**30 JUNE, 2022**

**MAKUENT COUNTY**

 THE NATIONAL ASSEMBLY PAPERS LAID		
DATE:	11 MAR 2025	DAY: Tuesday
TABLED BY:	Hon. Owen Baya, MP Deputy Majority Leader	
CLERK-AT THE-TABLE:	Getrude Chebeti	

Revised 30<sup>th</sup> June 2022.



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

**PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2022**

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

**MATILIKU BOYS' HIGH SCHOOL**

**P.O. BOX 2 - 90140 MATILIKU.**

**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**MATILIKU BOYS' HIGH SCHOOL**

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**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**PUBLIC SECONDARY SCHOOLS**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**I. KEY SCHOOL INFORMATION AND MANAGEMENT**

**(a) BACKGROUND INFORMATION**

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Makueni County, Nzau Sub-County.

The school was registered in 09/2019 under registration number 17S30000011 and is currently categorized as a Extra County public school established, owned or operated by the Government.

The school is a boarding school and had **1093** students as at 30<sup>th</sup> June 2022. It has five streams and **48** teachers of which **23** teachers are employed by the School Board of Management.

**(b) SCHOOL BOARD OF MANAGEMENT - BOARD MEMBERS**

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

<b>REF:</b>	<b>NAME OF BOARD MEMBER</b>	<b>DESIGNATION</b>	<b>DATE OF APPOINTMENT</b>
1.	Dr.Boniface Mbithi	Chairman	19 <sup>th</sup> July, 2019
2.	Mr.Ndivo J .M	Secretary – Principal	19 <sup>th</sup> July, 2019
3.	Mr.Josiah Muendo	Member	19 <sup>th</sup> July, 2019
4.	Mr.Philip Ndambuki	Member	19 <sup>th</sup> July, 2019
5.	Mr.David Kilundo	Member	19 <sup>th</sup> July, 2019
6.	Mrs.Josephine Muoki	Member	19 <sup>th</sup> July, 2019
7.	Mrs.Susan Muteti	Member	19 <sup>th</sup> July, 2019
8.	Mr.Peter Samperia	Member	19 <sup>th</sup> July, 2019
9.	Mr.Munguti George	Member Rep Teachers	19 <sup>th</sup> July, 2019
10.	Rev. Erick kioko	Members - Sponsor	19 <sup>th</sup> July, 2019
11.	Mr. Tom Nguli	Member - Community	19 <sup>th</sup> July, 2019
12.	Mr. Daniel Musyoki	MemberSpecial Needs	19 <sup>th</sup> July, 2019

**MATILIKU BOYS' HIGH SCHOOL  
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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

**The function of the School Board of Management include:**

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

**(c) COMMITTEES OF THE BOARD**

<b>REF:</b>	<b>NAME OF COMMITTEE</b>	<b>NAMES OF MEMBERS</b>	<b>DESIGNATION</b>	<b>NUMBER OF MEETINGS ATTENDED DURING THE YEAR</b>
1	Executive Committee	Dr. Boniface Mbithi	Chairperson	5 out of 6
		Rev. Eric Kioko	Member	4 out of 6
		Mrs. Susan Muteti	Member	6 out of 6
		Mr. Musyoka Francis	Member	6 out of 6
		Mr. Ndivo J. M.	Member	6 out of 6
2	Audit Committee	Mr. Tom Nguli	Chairperson	1 out of 1
		Mr. David Kilundo	Member	1 out of 1
		Mr. Peter Samperia	Member	1 out of 1
3	Finance, procurement and general purposes Committee	Dr. Boniface Mbithi	Chairperson	4 out of 5
		Mr. Ndivo J.M	Member	5 out of 5
		Mrs. Susan Muteti	Member	4 out of 5
		Pr. Allan Ndutu	Member	5 out of 5
		Mrs. Josephine Muoki	Member	4 out of 5
4	Academic Committee	Mr. Josiah Muendo	Chairperson	3 out of 3

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**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

		Mr. George Munguti	Member	2 out of 3
		Mrs. Josephine Muoki	Member	3 out of 3
		Mr. Francis Musyoka	Member	3 out of 3
5	Development Committee(SIC)	Mr. Sila George	Chairperson	4 out of 4
		Rev. Eric Kioko	Member	4 out of 4
		Mr. Daniel Musyoki	Member	4 out of 4
6	Discipline and welfare Committee	Mr. Josiah Muendo	Chairperson	2 out of 2
		Rev. Eric Kioko	Member	1 out of 2
		Mrs. Susan Muteti	Member	2 out of 2
		Pr. Allan Ndutu	Member	2 out of 2
7	Adhoc Committee	Mr. Kioko B. N.	Chairperson	6 out of 6
		Mr. Mutisya K. M	Member	6 out of 6
		Anna Muli	Member	6 out of 6
		Joseph Muoki	Member	6 out of 6
		Joseph Kilonzo	Member	6 out of 6
		Justine Kioko	Member	6 out of 6

**(d) SCHOOL OPERATION MANAGEMENT**

For the financial year ended 30<sup>th</sup> June 2022 the School day-to-day management was under the following persons:

REF:	DESIGNATION	NAME	TSC / ID NUMBER
1	Principal	Mr. Ndivo J. M	TSC NO. 337205
2	Deputy Principal	Mr. Kioko B. N	TSC NO. 393691
3	School Bursar	Mr. Mutisya K. M	ID NO. 27374576

**MATILIKU BOYS' HIGH SCHOOL  
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PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**(e) SCHOOLS CONTACTS**

Post Office Box: 2-90140 Matiliku  
Telephone: 0722911481  
E-mail: matilikuboycenter@gmail.com  
Website: N/A  
Facebook: N/A  
Twitter: N/A

**(f) SCHOOL BANKERS**

The school operates 4 bank accounts in the following banks:

1. Name of Account Tuition Account  
Name of Bank: Kenya Commercial Bank  
Branch: Emali Branch  
Account Number: 1105286622
2. Name of Account Operation Account  
Name of Bank: Kenya Commercial Bank  
Branch: Machakos Branch  
Account Number: 1106308239
3. Name of Account Infrastructure Account  
Name of Bank: Kenya Commercial Bank  
Branch: Emali Branch  
Account Number: 1266099719
4. Name of Account School Funds Account  
Name of Bank: Kenya Commercial Bank  
Branch: Wote Branch  
Account Number: 1105282015
5. MPESA Pay Bill No. 522123 attached to School Funds Account in KCB bank  
account no. 1105282015

**(a) INDEPENDENT AUDITORS**

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

**MATILIKU BOYS' HIGH SCHOOL  
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PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL**

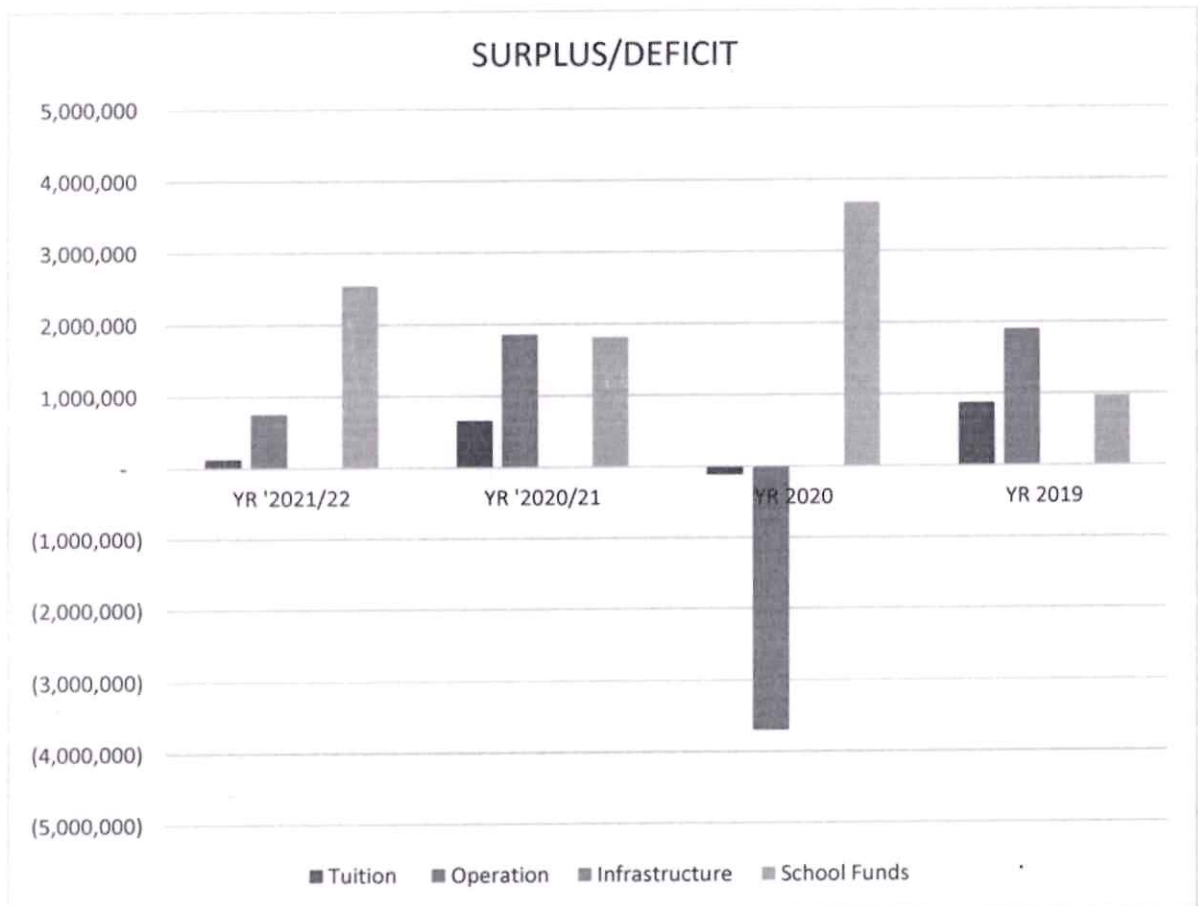
The following is a summary report of the performance of the school against the set performance evaluation criteria:

**a) FINANCIAL PERFORMANCE:**

**A) SURPLUS/DEFICIT**

ACCOUNT / YEARS	2021/22	2020/21	2020	2019
Tuition	122,795	655,747	(115,587)	872,776
Operation	755,315	1,855,806	(3,697,464)	1,902,430
Infrastructure	(10,000)	-		
School Funds	2,535,977	1,820,068	3,680,217	970,306
<b>TOTAL SURPLUS/DEFICIT</b>	<b>3,404,087</b>	<b>4,331,621</b>	<b>(132,834)</b>	<b>3,745,512</b>

**GRAPHICAL PRESENTATION**



**MATILIKU BOYS' HIGH SCHOOL**

**P.O. BOX 2 - 90140 MATILIKU.**

**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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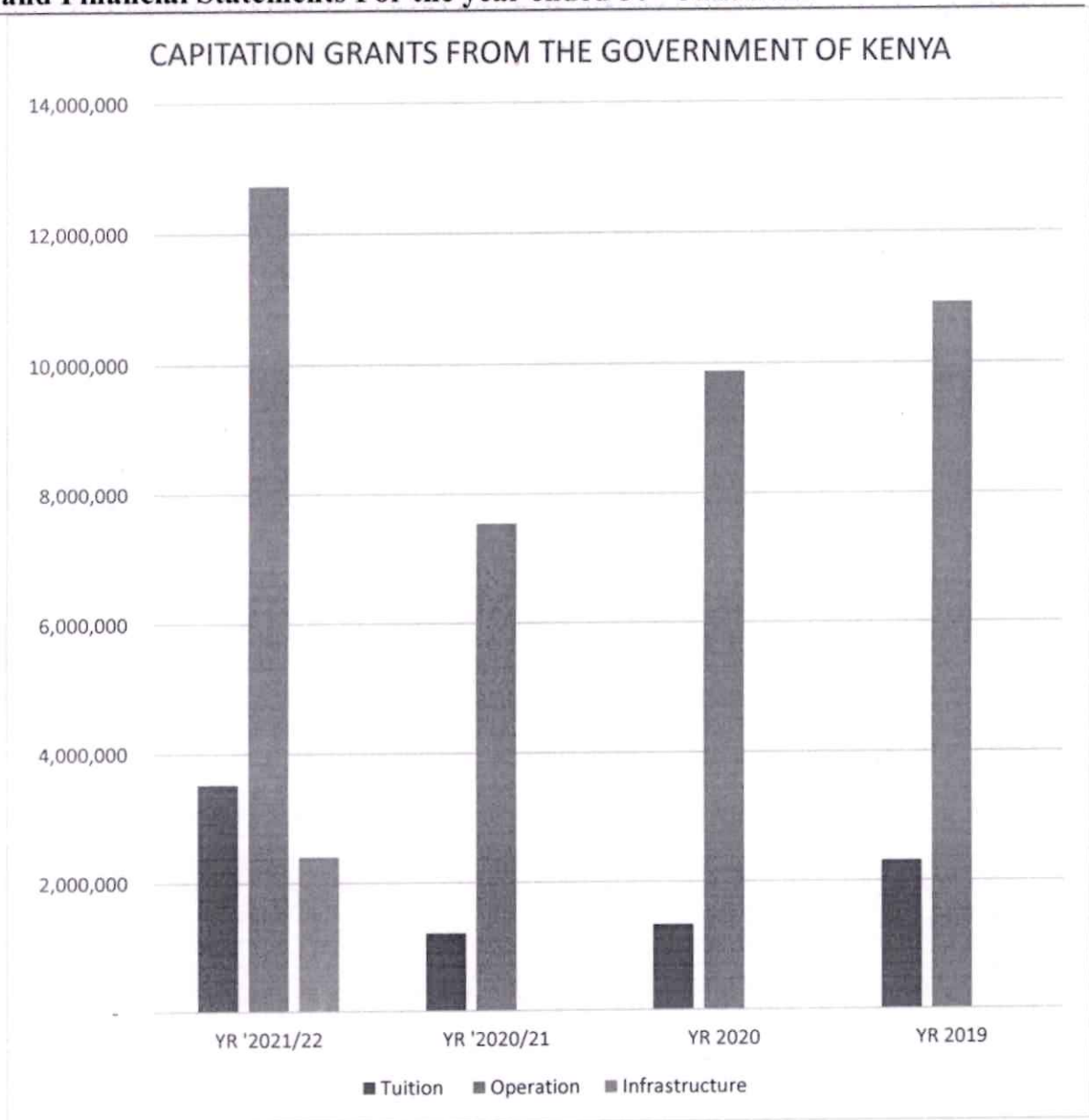
**B) CAPITATION GRANTS FROM THE GOVERNMENT OF KENYA**

<b>ACCOUNT / YEARS</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2020</b>	<b>2019</b>
Tuition	3,516,483	1,209,857	1,327,331	2,307,676
Operation	12,729,054	7,533,068	9,873,150	10,912,651
Infrastructure	2,400,000	-	-	-
<b>TOTAL CAPITATION GRANTS</b>	<b>18,645,537</b>	<b>8,742,925</b>	<b>11,200,481</b>	<b>13,220,327</b>

**GRAPHICAL PRESENTATION**

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**



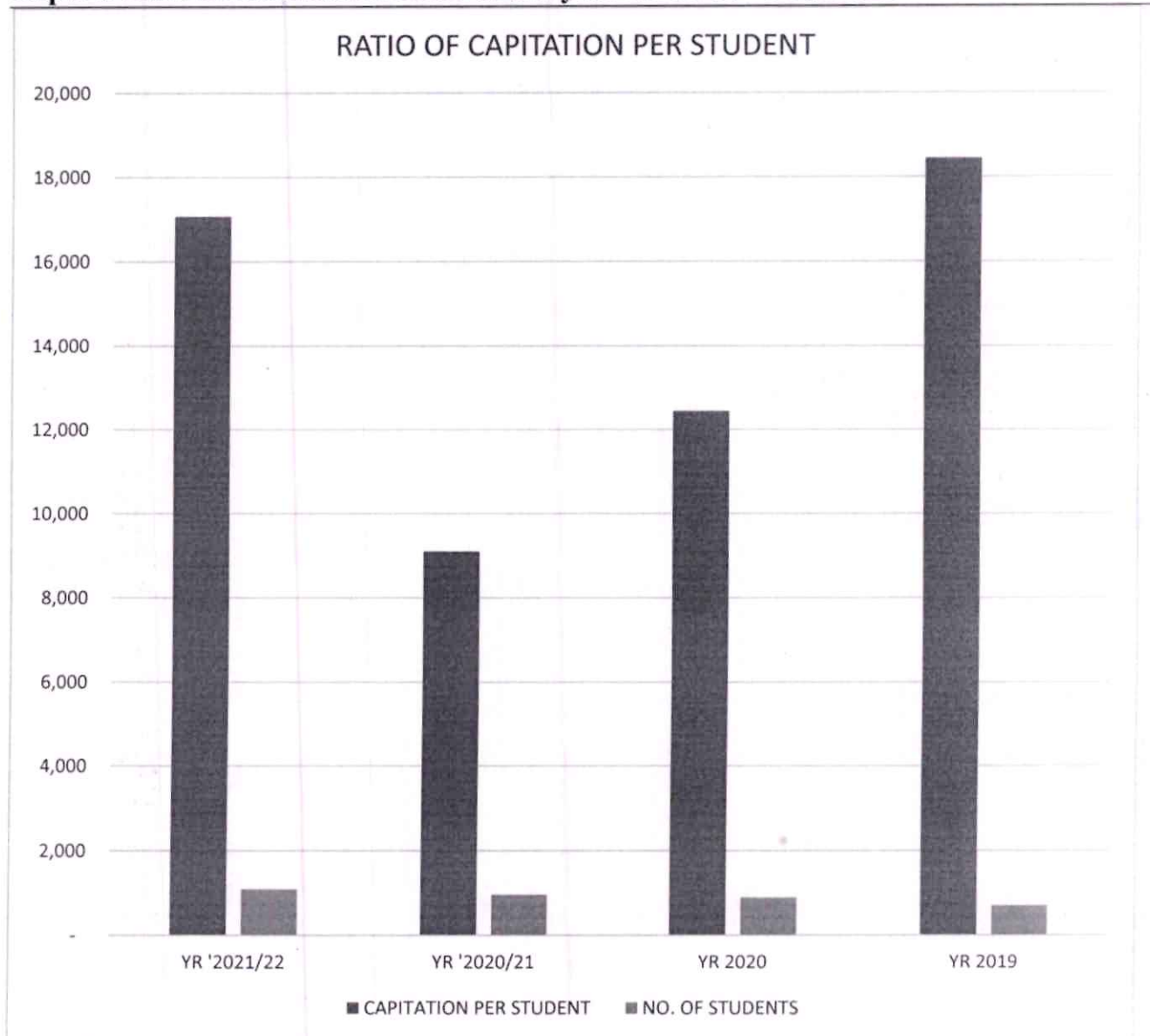
**C) RATIO OF CAPITATION PER STUDENT**

ACCOUNT / YEARS	2021/22	2020/21	2020	2019
CAPITATION PER STUDENT	17,059	9,098	12,445	18,438
NO. OF STUDENTS	1,093	961	900	717
RATIO OF CAPITATION TO STUDENT	1 : 17,059	1 : 9,097	1 : 12,444	1 : 18,438

**GRAPHICAL PRESENTATION**

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

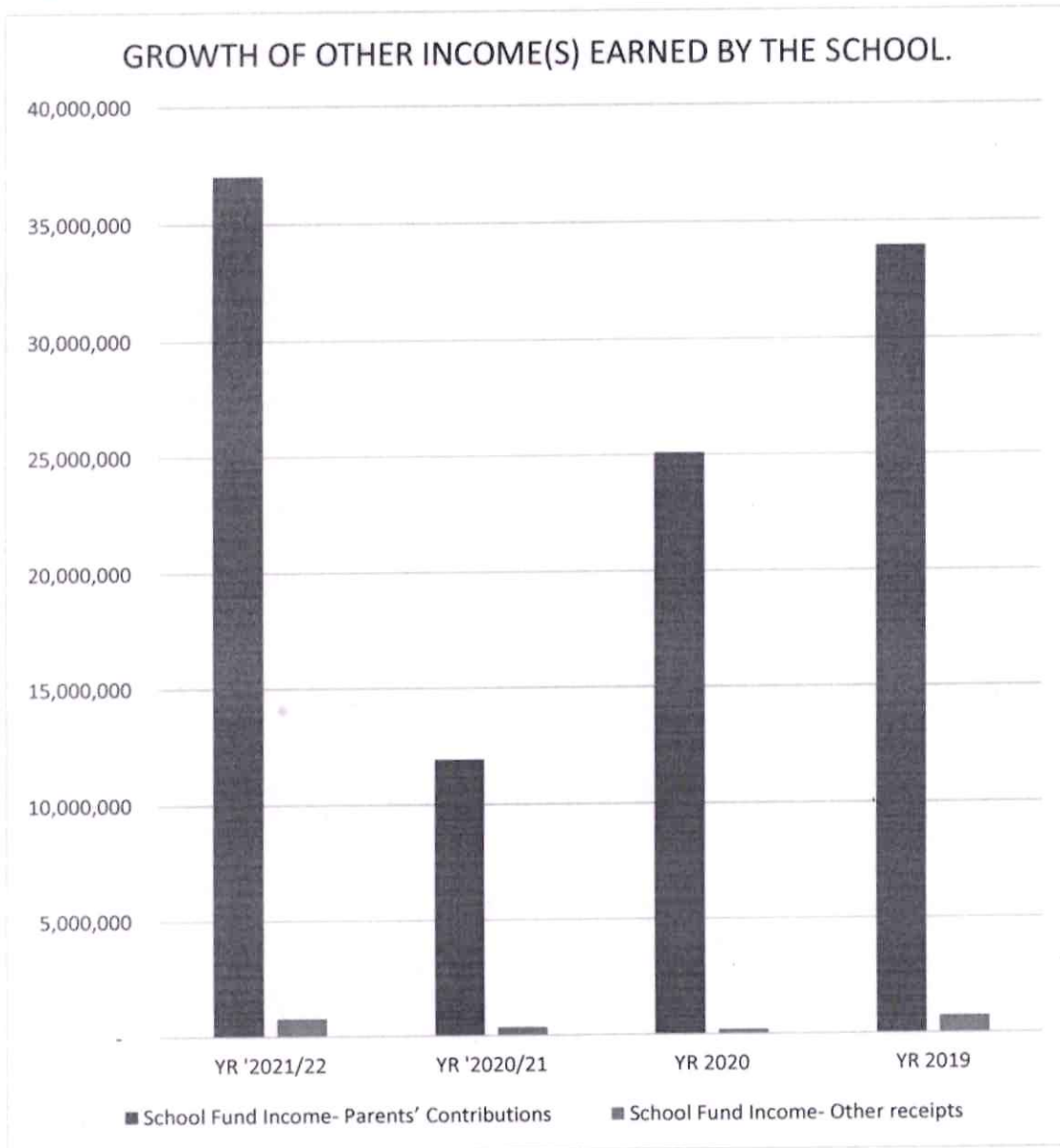


**D) GROWTH OTHER INCOME(S) IN THE SCHOOL**

ACCOUNT / YEARS	2021/22	2020/21	2020	2019
School Fund Income- Parents' Contributions	37,004,501	11,929,099	25,088,224	33,945,361
School Fund Income- Other receipts	768,790	366,485	198,395	736,050
<b>TOTAL OF OTHER INCOME(S)</b>	<b>37,773,291</b>	<b>12,295,584</b>	<b>25,286,619</b>	<b>34,681,411</b>

**MATILIKU BOYS' HIGH SCHOOL**  
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**GRAPHICAL PRESENTATION**



**E) GROWTH IN EXPENDITURE IN THE SCHOOL**

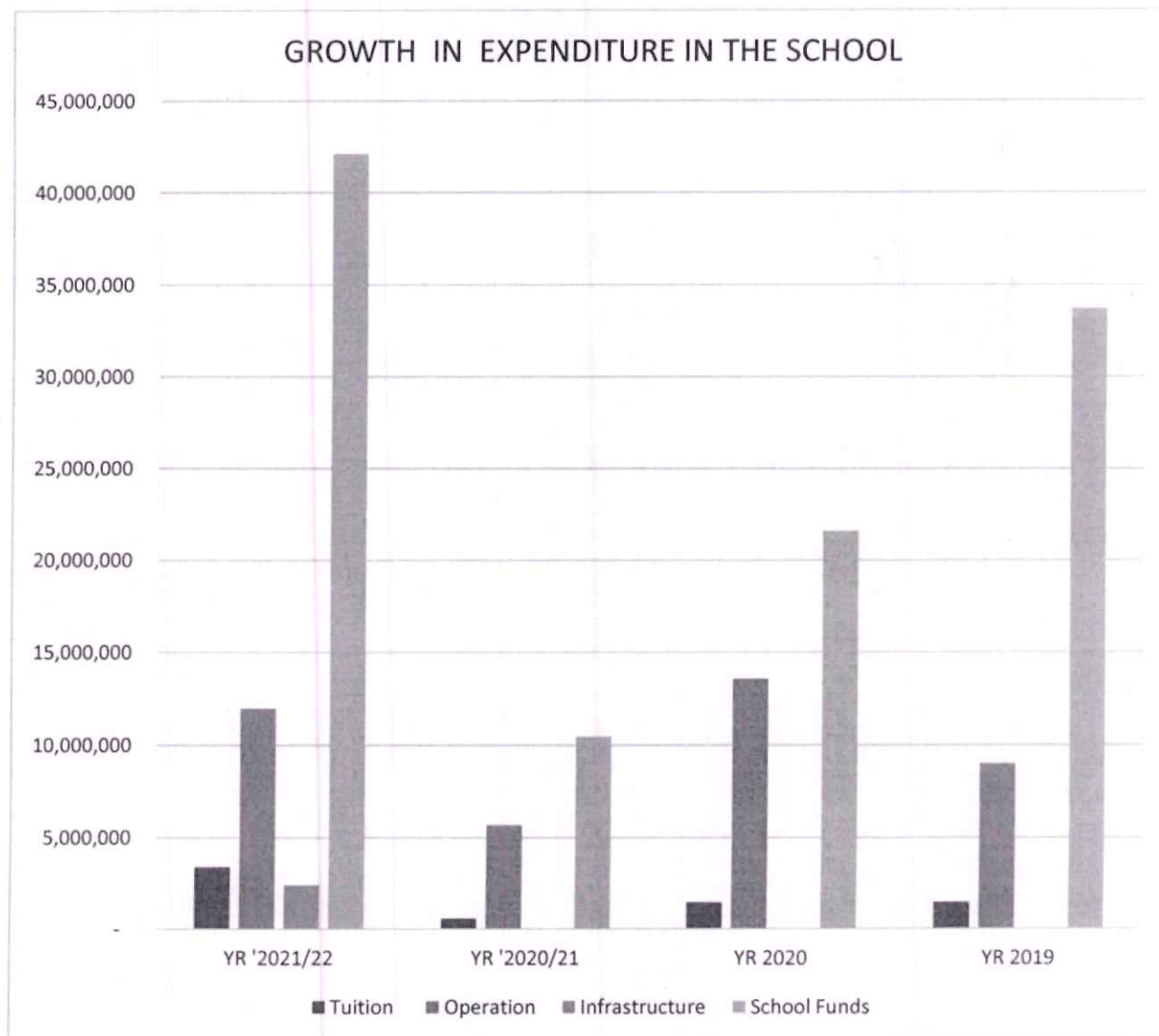
ACCOUNT / YEARS	2021/22	2020/21	2020	2019
Tuition	3,393,688	554,110	1,442,918	1,434,900
Operation	11,973,739	5,677,262	13,570,614	9,010,221
Infrastructure	2,410,000	-	-	-
School Funds	42,138,110	10,475,516	21,606,402	33,711,105

**MATILIKU BOYS' HIGH SCHOOL  
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PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

<b>TOTAL EXPENDITURE</b>	<b>59,915,537</b>	<b>16,706,888</b>	<b>36,619,934</b>	<b>44,156,226</b>
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**GRAPHICAL PRESENTATION**



**F) MOVEMENT OF DEBTORS / CREDITORS**

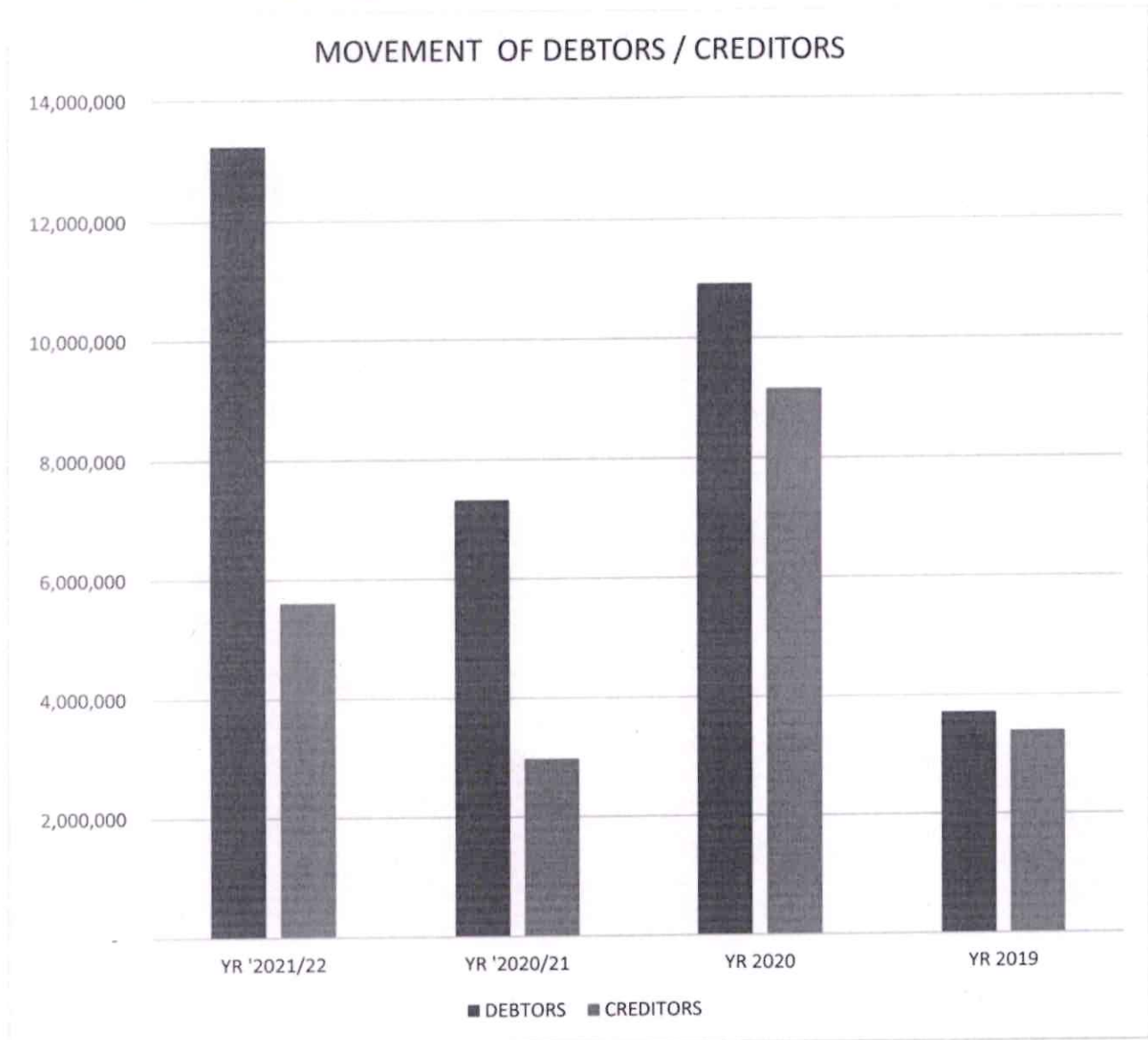
<b>ACCOUNT / YEARS</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2020</b>	<b>2019</b>
DEBTORS	13,241,531	7,319,073	10,924,158	3,714,437
CREDITORS	5,610,050	2,975,171	9,161,979	3,396,146

**MATILIKU BOYS' HIGH SCHOOL  
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PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

RATIO OF DEBTORS TO CREDITORS	2 : 1	2 : 1	1 : 1	1 : 1
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**GRAPHICAL PRESENTATION**



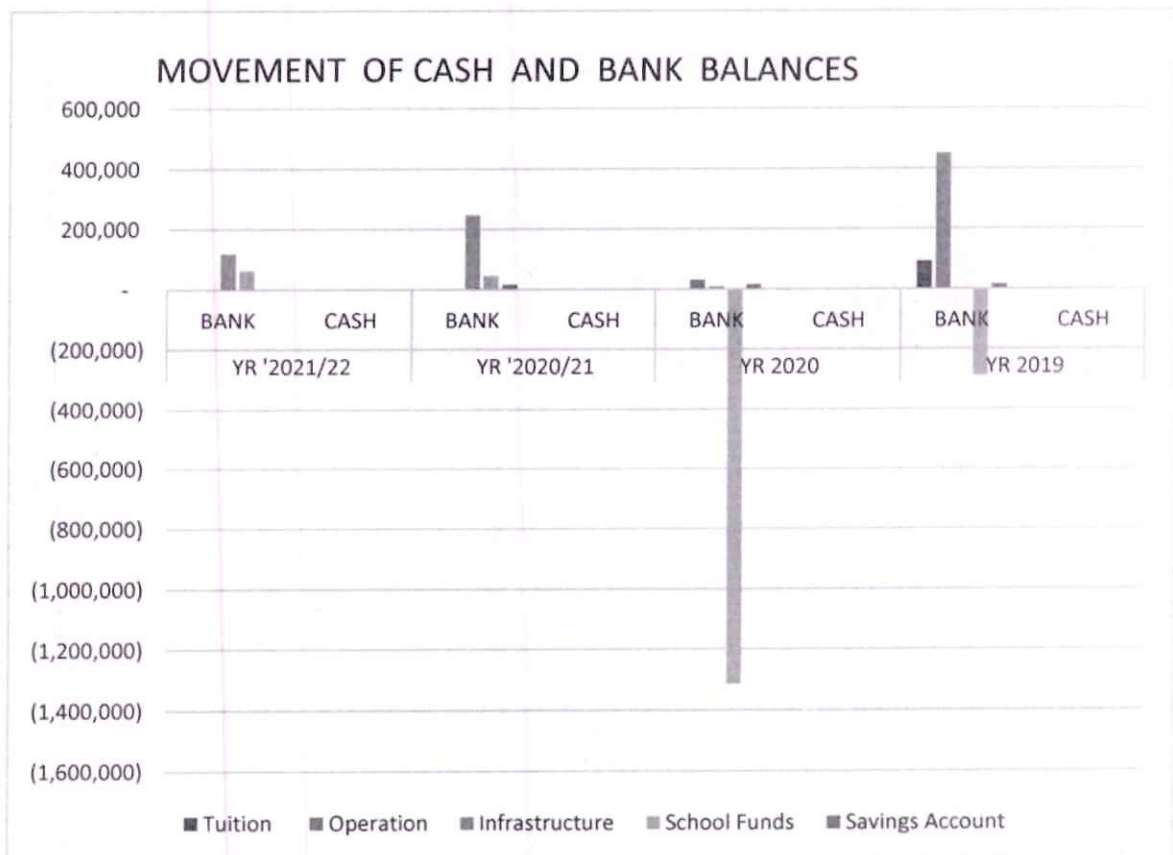
**G) MOVEMENT OF CASH AND BANK BALANCES**

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

ACCOUNT / YEARS	2021/22		2020/21		2020		2019	
	BANK	CASH	BANK	CASH	BANK	CASH	BANK	CASH
Tuition	120,801	-	248,006	-	2,219	-	93,326	-
Operation	63,842	110	44,980	-	30,350	264	450,583	34
Infrastructure	452	-	16,182	-	8,412	-	-	-
School Funds	408,160	-	167,689	-	(1,314,286)	-	(290,262)	-
Savings Account	15,583	-	15,583	-	15,583	-	15,583	-
<b>TOTAL OF CASH AND BANK BALANCES</b>	<b>608,838</b>	<b>110</b>	<b>492,440</b>	<b>-</b>	<b>(1,257,722)</b>	<b>264</b>	<b>269,230</b>	<b>34</b>

**GRAPHICAL PRESENTATION**



**NON-FINANCIAL**

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**b) TEACHER-STUDENT RATIO**

	<b>TSC</b>	<b>BOM</b>	<b>RETIRED/ TRANSFERRED</b>	<b>NEWLY EMPLOYED</b>	<b>TOTALS</b>
NO OF TEACHERS	25	23	2	3	48
NO OF STUDENTS	1,093	1,093	-	-	1,093
RATIO OF TEACHER TO STUDENT	1 : 44	1 : 48	-	-	1 : 23

**NUMBER OF TEACHERS PER SUBJECT**

	<b>SUBJECT</b>	<b>TEACHERS</b>	<b>NO OF STUDENTS</b>
<b>COMPUSURY</b>			
1.	ENGLISH	8	1,093
2.	KISWAHILI	8	1,093
3.	MATHEMATICS	13	1,093
<b>ELECTIVE</b>			
4.	CHEMISTRY	7	663
5.	BIOLOGY	6	224
6.	PHYSICS	5	245
7.	CRE	5	130
8.	HISTORY AND GOVERNMENT	5	315
9.	GEOGRAPHY	5	92
10.	AGRICULTURE	5	98
11.	BUSINESS STUDIES	4	174
12.	COMPUTER	2	100

**C) KCSE PERFORMANCE**

<b>PERFORMANCE</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>
KCSE MEAN SCORE	5.475	6.079	6.245	6.245
KCSE MEAN GRADE	C-	C	C	c
TRANSITION TO UNIVERSITIES	79	85	68	68
TRANSITION TO OTHER COLLEGES	159	131	88	88

**D) KCSE CANDIDATES**

<b>PERFORMANCE</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>
KCSE CANDIDATES	238	216	156	156

**MATILIKU BOYS' HIGH SCHOOL**

P.O. BOX 2 - 90140 MATILIKU.

**PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022****E) CAPACITY OF THE SCHOOL:  
ENROLMENT 1,093 BOYS**

	<b>FACILITY</b>	<b>QUANTITY</b>	<b>NO. OF STUDENTS</b>
1.	Dormitories Boys:	12	1,093
2.	Dining Hall	1	1,093
3.	Kitchen	1	1,093
4.	Laboratory	2	1,093
5.	Computer lab	1	1,093
6.	Toilets: Boys -	31	1,093
7.	Classrooms	20	1,093
8.	administration blocks	1	
9.	Staff room	1	
10.	School land	72 Ha	
<b>Games Facilities</b>			
11.	Volleyball	2	1,093
12.	Football pitch	1	1,093
13.	Hockey	1	1,093
14.	Handball	2	1,093
15.	Basketball	2	1,093

**F. DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:**

<b>YEAR OF DEVELOPMENT PROJECT</b>	<b>NAME OF THE PROJECT</b>	<b>SOURCES OF FUNDS</b>	<b>PROJECT COST</b>	<b>AMOUNT PAID</b>	<b>BALANCE TO COMPLETION</b>	<b>STATUS OF THE PROJECT</b>
2021/2022	Classrooms	MOE & Parents (RMI)	19,058,872	4,676,090	9,278,876	Work still in progress.
2020/2021	Dormitory	MOE & Parents (RMI)	19,058,872	3,721,124	13,954,966	Work still in progress.
2019/2020	Classrooms / Dormitory	MOE & Parents (RMI)	19,058,872	1,382,782	17,676,090	Work still in progress.

Sign

School Principal

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

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**

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

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

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

The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30<sup>th</sup> June, 2022, and of the school's financial position as at that date.

**Name:** Dr. Boniface Mbithi  
**Designation:** Chairman, School Board of Management

**Sign:**  .....

**Date:** 03/09/2022 .....

**Name:** Mr. Ndivo J. M.  
**Designation:** School Principal & Secretary to Board of Management

**Sign:**  .....

**Date:** 03/09/2022 .....

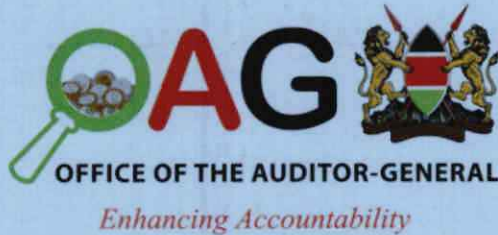
**Name:** Mr. Mutisya K. M.  
**Designation:** Bursar/ Finance Officer

**Sign:**  .....

**Date:** .....

# 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 MATILIKU BOYS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 - MAKUENI COUNTY**

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### PREAMBLE

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

- A. Report on the 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 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.
- C. Report on the 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Matiliku Boy's High School - Makueni County set out on pages 20 to 34, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2022, statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Matiliku Boys' High School - Makueni County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **Long Outstanding Receivables**

The statement of financial assets and financial liabilities and Note 11 to the financial statements reflects receivable's balance of Kshs.13,241,531. However, the balance includes Kshs.2,802,637 being long outstanding debts of over two (2) years. Further, significant accounting policies on accounts receivables as disclosed in Note 11 is silent on the treatment of the students' fees balances which is the major source of income for the School.

In the circumstances, the accuracy, completeness and recoverability of Kshs.13,241,531 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.66,456,800 and Kshs.63,319,624 respectively, resulting to an under-collection of Kshs.3,137,176 or 5% of the budget. However, the School spent a balance of Kshs.56,286,594 against actual receipts of Kshs.63,319,624 resulting to an under-utilization of Kshs.7,033,030 or 11% of actual receipts. In addition, the budget was not balanced.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

### **Other Matters**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2022.

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Late Submission of Financial Statements for Audit**

During the year under review, Management submitted the financial statements to the Auditor-General on 28 August, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2022 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statements of receipts and payments reflects payments for boarding and school fund amount of Kshs.42,138,110 as disclosed in Note 9 to the financial statements which includes transfers of Kshs.240,500 to Kenya Secondary Schools Heads Association (KESSHA). KESSHA is a welfare organization that is not recognized by the Public Finance Management Act, 2012 and draws its membership from Schools 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 controls to manage the funds transferred by Schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.240,500 could not be confirmed.

### **3. Lack of a Procurement Plan**

The statement of receipts and payments reflects an amount of Kshs.63,319,624 and Kshs.59,915,537 in respect of receipts and payments respectively. However, during the year under review, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each year as part of the annual budget preparation process.

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

### **4. Excess Supply of Text Books**

During the year under review, the School received books from the Kenya Institute of Curriculum Development (KICD). Review of text book records revealed that the Institute delivered three hundred and seven (307) books to students resulting to an unexplained excess twenty six (26) books in the store.

In the circumstances, value for money on the excess text books could not be confirmed.

### **5. Non -Compliance with Public Sector Accounting Standards Board reporting Requirements**

The financial statements had the following anomalies contrary to Public Sector Accounting Standards Board (PSASB) reporting Requirements.

- i. The statement of receipts and payments reflects a title which reads for the period to 30 June, 2022 instead of for the year ended 30 June, 2022.
- ii. The statement of cash flows reflects a title that reads for the period ended 30 June, 2022 instead of for the year ended 30 June, 2022.

In the circumstances, Management was in breach of PSASB guidelines. Further, lack of relevant information may affect users reliance on the financial statements for decision making.

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the acceptable basis of accounting unless Management is aware of the intention terminate the School or to cease its operations.

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

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

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

## **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the School policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**20 November, 2024**

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30<sup>TH</sup> JUNE 2022**


DESCRIPTION OF VOTE HEAD	Note	2021/22	2020/21
		Kshs	Kshs
<b>RECEIPTS</b>			
Capitation grants for tuition	1	3,516,483	1,209,857
Capitation grants for operations	2	12,729,054	7,533,068
Capitation grants for infrastructure		2,400,000	
School Fund Income - Parents' Contributions	3	43,905,297	11,929,099
School Fund Income- Other receipts	4	768,790	366,485
Proceeds from borrowings			
<b>TOTAL RECEIPTS</b>		<b>63,319,624</b>	<b>21,038,509</b>
<b>PAYMENTS</b>			
Payments for Tuition	5	3,393,688	554,110
Payments for operations	6	11,973,739	5,677,262
Payments grants for infrastructure		2,410,000	
Boarding and school fund payments	7	42,138,110	10,475,516
<b>TOTAL PAYMENTS</b>		<b>59,915,537</b>	<b>16,706,888</b>
<b>SURPLUS/DEFICIT</b>		<b>3,404,087</b>	<b>4,331,621</b>

The school financial statements were approved on .....2023 and signed by:

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

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

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

**Sign:**  .....

**Sign:**  .....

**Sign:** .....

**Date:** 03/09/2024

**Date:** 03/09/2024

**Date:** 03/09/2024

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022**

DESCRIPTION OF VOTE HEAD	Note	2021/22 Kshs	2020/21 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8	608,838	492,440
Cash Balances	9	110	-
<b>Total Cash and cash equivalent</b>		<b>608,948</b>	<b>492,440</b>
Account's receivables	11	13,241,531	7,319,073
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,850,479</b>	<b>7,811,513</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	12	(5,610,050)	(2,975,171)
<b>NET FINANCIAL ASSETS</b>		<b>8,240,429</b>	<b>4,836,342</b>
<b>REPRESENTED BY</b>			
Accumulated Fund b/fwd.	13	4,836,342	504,721
Surplus/Deficit for the year		3,404,087	4,331,621
<b>NET FINANCIAL POSITION</b>		<b>8,240,429</b>	<b>4,836,342</b>

The School's financial statements were approved on .....2023 and signed by:

Name: Dr. Boniface Mbithi

Chair BOM

Sign: 

Date: 03/9/2024

Name: Mr. Ndivo J .M

School Principal/ Secretary to BOM

Sign: 

Date: 03/9/2024

Name: Mr. Mutisya K. M.

Bursar/ Finance Officer

Sign: 

Date: 03/9/2024

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**V. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2022**

<b>DESCRIPTION OF VOTE HEAD</b>	<b>Note</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Capitation grants for tuition	<b>1</b>	3,516,483	1,209,857
Capitation grants for operations	<b>2a</b>	12,729,054	7,533,068
Capitation grants for infrastructure		2,400,000	-
School fund income- Parents contributions/ fees	<b>3a</b>	37,982,839	15,534,184
School fund income- other receipts	<b>4</b>	768,790	366,485
<b>Total receipts</b>		<b>57,397,166</b>	<b>24,643,594</b>
<b>Payments</b>			
Payments for Tuition	<b>5a</b>	3,643,688	964,070
Payments for operations	<b>6a</b>	13,160,812	6,210,932
Payments grants for infrastructure		2,410,000	-
Boarding and school fund payments	<b>7a</b>	33,390,068	11,997,570
<b>Total payments</b>		<b>52,604,568</b>	<b>19,172,572</b>
<b>Net cash flow from operating activities</b>	<b>a</b>	<b>4,792,598</b>	<b>5,471,022</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		(4,676,090)	(3,721,124)
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash flows from Investing Activities</b>	<b>b</b>	<b>(4,676,090)</b>	<b>(3,721,124)</b>
<b>CASH FLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from borrowings/ loans		-	-
Repayment of principal borrowings		-	-
Increase in receivables		-	-
Increase in payables		-	-
<b>Net cash flow from financing activities</b>	<b>c</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>d=a+b+c</b>	<b>116,508</b>	<b>1,749,898</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>e</b>	<b>492,440</b>	<b>(1,257,458)</b>
<b>Cash and cash equivalent at END of the year</b>	<b>f=d+e</b>	<b>608,948</b>	<b>492,440</b>

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022****VI. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

RECEIPT/EXPENSES ITEM	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	BUDGET UTILIZATION DIFFERENCE	% OF UTILIZATION
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
<b>(1) CAPITATION GRANT ON TUITION</b>						
Teaching / learning materials	3,936,800		3,936,800	3,516,483	420,317	89%
<b>(2) CAPITATION GRANT ON OPERATIONS</b>						
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	12,255,000		12,255,000	11,371,985	883,015	93%
Repairs and maintenance	4,750,000		4,750,000	3,757,069	992,931	79%
<b>(3) FEES CHARGED ON PARENTS</b>						
Boarding equipment's & stores	32,300,000		32,300,000	35,113,090	(2,813,090)	109%
Repairs and maintenance	3,325,000		3,325,000	1,717,219	1,607,781	52%
Activity	190,000		190,000	80,705	109,295	42%
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	8,550,000		8,550,000	6,994,283	1,555,717	82%
<b>(4) OTHER INCOME</b>						
Rent income	150,000		150,000	108,950	41,050	73%
Farming activities	500,000		500,000	335,150	164,850	67%

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

RECEIPT/EXPENSES ITEM	ORIGINAL BUDGET	ADJUSTMENTS	FINAL BUDGET	ACTUAL ON COMPARABLE BASIS	BUDGET UTILIZATION DIFFERENCE	% OF UTILIZATION
	a	b	c=a+b	d	e=c-d	f=d/c %
Canteen Income	500,000		500,000	324,690	175,310	65%
<b>TOTAL INCOME</b>	<b>66,456,800</b>	<b>-</b>	<b>66,456,800</b>	<b>63,319,624</b>	<b>3,137,176</b>	
<b>(1) EXPENDITURE FOR TUITION</b>						
Teaching / learning materials	3,936,800		3,936,800	3,393,688	543,112	86%
<b>(2) EXPENDITURE FOR OPERATIONS</b>						
Repairs, maintenance & improvements	4,750,000		4,750,000	1,367,225	3,382,775	29%
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	11,500,000		11,500,000	10,586,850	913,150	92%
<b>(3) EXPENDITURE FOR SCHOOL FUND</b>						
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	15,650,000		15,650,000	13,584,760	2,065,240	87%
Repairs, maintenance and improvements	4,000,000		4,000,000	3,308,865	691,135	83%
Activity	750,000		750,000	631,530	118,470	84%
Boarding Equipment and Stores	25,015,000		25,015,000	23,376,676	1,638,324	93%
Bus hire	100,000		100,000	37,000	63,000	37%
<b>TOTALS EXPENDITURE</b>	<b>65,701,800</b>	<b>-</b>	<b>65,701,800</b>	<b>56,286,594</b>	<b>9,415,206</b>	

## **VII. 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 imprests, 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 (Ksh). The accounting policies adopted have been consistently applied to all the years presented.

### **2. Recognition of receipts and payments**

The school recognises all receipts from the various sources when the event occurs and not necessarily when the related cash has actually been received by the school. In addition, the school recognises all expenses when the event occurs and not necessarily when the related cash has actually been paid out by the school.

### **3. In-kind contributions**

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

### **4. Cash and cash equivalents**

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

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Accounts Receivable**

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

**6. Accounts Payable**

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

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

**MATILIKU BOYS' HIGH SCHOOL**

P.O. BOX 2 - 90140 MATILIKU.

**PUBLIC SECONDARY SCHOOLS**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**VIII. NOTES TO THE FINANCIAL STATEMENTS****1. CAPITATION GRANT FOR TUITION**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Teaching/learning materials	3,516,483	1,209,857
<b>Total</b>	<b>3,516,483</b>	<b>1,209,857</b>

**2. CAPITATION GRANT FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Other Vote Heads (P, Emol / LT&T / EW&C/ Adm. Cost)	11,371,985	4,141,818
Repairs maintenance and Improvements	3,757,069	3,391,250
<b>Total</b>	<b>15,129,054</b>	<b>7,533,068</b>

**2a. CAPITATION GRANT FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT - ADJUSTMENTS FOR CASHFLOW STATEMENT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Total in Note 2 above	15,129,054	
Less: Infrastructure Funds	(2,400,000)	
<b>Total</b>	<b>12,729,054</b>	<b>7,533,068</b>

**3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Fee on Boarding Equipment and Stores	35,113,090	8,536,177
Repairs and maintenance	1,717,219	703,526
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	6,705,512	2,637,446
Loses	288,771	9,050
Activity	80,705	42,900
<b>Total</b>	<b>43,905,297</b>	<b>11,929,099</b>

**MATILIKU BOYS' HIGH SCHOOL  
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PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**3a. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT – ADJUSTMENTS FOR CASHFLOW STATEMENT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Total in Note 3 above	43,905,297	11,929,099
Less: Fees Arrears - current year	(10,438,894)	-
Add: Fees arrears Recoverd	4,516,436	3,605,085
<b>Total</b>	<b>37,982,839</b>	<b>15,534,184</b>

**4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Bus Hire	-	25,000
Rent income	108,950	50,100
Farming activities	335,150	161,345
School canteen	324,690	130,040
<b>Total</b>	<b>768,790</b>	<b>366,485</b>

**5. PAYMENTS FOR TUITION**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Teaching/learning materials	3,389,376	553,000
Bank charges	4,312	1,110
<b>TOTAL</b>	<b>3,393,688</b>	<b>554,110</b>

**5a. PAYMENTS FOR TUITION - ADJUSTMENTS FOR CASHFLOW STATEMENT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Total in Note 5 above	3,393,688	
Add: Creditors Paid	250,000	
<b>TOTAL</b>	<b>3,643,688</b>	<b>6,210,932</b>

**6. PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	10,586,850	3,687,260

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Repairs maintenance and Improvements	1,367,225	327,840
Infrastructure grant – 3 classrooms	2,410,000	1,650,000
Bank Charges	19,664	12,162
<b>TOTAL</b>	<b>14,383,739</b>	<b>5,677,262</b>

**6a. PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE ACCOUNT -  
ADJUSTMENTS FOR CASHFLOW STATEMENT**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Total in Note 6 above	14,383,739	
Less: Asset Acquisition - Infrastructure	(2,410,000)	
Add: Creditors Paid	1,187,073	
<b>TOTAL</b>	<b>13,160,812</b>	<b>6,210,932</b>

**7. BOARDING AND SCHOOL FUND PAYMENTS**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Boarding Equipment and Stores/ Lunch	23,376,676	5,256,717
Repairs and maintenance	3,308,865	2,071,124
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	13,584,760	2,830,593
Activity	631,530	111,480
School canteen	6,400	-
Ground and Bus Hire	37,000	-
Farming activities	1,192,879	205,602
<b>TOTAL</b>	<b>42,138,110</b>	<b>10,475,516</b>

**7a. BOARDING AND SCHOOL FUND PAYMENTS - ADJUSTMENTS FOR CASHFLOW**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Total in Note 7 Above	42,138,110	
Less: Sundry Creditors	(5,610,050)	
Add: Creditors Paid	1,538,098	
Add: Asset acquisition	(4,676,090)	
<b>TOTAL</b>	<b>33,390,068</b>	<b>11,997,570</b>

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**8. BANK ACCOUNTS**

NAME OF BANK, ACCOUNT NO. & CURRENCY	BANK ACCOUNT NUMBER	2021/22	2020/21
		KSHS	KSHS
Tuition Account - KCB Emali Branch	1,105,286,622	120,801	248,006
Operations Account - KCB Machakos Branch	1,106,308,239	63,842	44,980
Infrastructural Account - KCB Emali Branch	1,266,099,719	452	16,182
School Fund Account/Boarding - KCB wote Branch	1,105,282,015	408,160	167,689
Savings Account - KCB Emali Branch		15,583	15,583
<b>Total</b>		<b>608,838</b>	<b>492,440</b>

**9. CASH IN HAND**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Infrastructure	-	-
Operation Account	110.00	-
School Fund account	-	-
<b>Total</b>	<b>110.00</b>	<b>-</b>

**10. SHORT TERM INVESTMENTS**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**MATILIKU BOYS' HIGH SCHOOL**

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**PUBLIC SECONDARY SCHOOLS**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**11. ACCOUNTS RECEIVABLE**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Fees arrears	13,241,531	7,319,073
Other non-fees receivables	-	-
Salary advances	-	-
Imprest	-	-
<b>Total</b>	<b>13,241,531</b>	<b>7,319,073</b>

**INCLUDED BELOW IS AN AGEING OF THE FEES / NON FEES ARREARS**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Fees arrears for current year	10,438,894	-
Fees arrears for the previous year	-	4,889,919.00
Fees arrears for prior periods (over two years)	2,802,637.00	2,429,154.00
<b>Total</b>	<b>13,241,531</b>	<b>7,319,073</b>

**12. ACCOUNTS PAYABLE**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Trade creditors (See ageing below and appendix 1)	5,610,050	2,975,171
Prepaid fees	-	-
Retention monies	-	-
<b>Total</b>	<b>5,610,050</b>	<b>2,975,171</b>

**INCLUDED BELOW IS AN AGEING OF THE CREDITOR'S ARREARS**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
Trade creditors for current year	5,610,050	2,975,171
Trade creditors for the previous year	-	-
Trade creditors for prior periods (over two years)	-	-
<b>Total</b>	<b>5,610,050</b>	<b>2,975,171</b>

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**13. FUND BALANCE BROUGHT FORWARD**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Bank balances	492,440	(1,257,722)
Cash balances	-	264
Receivables	7,319,073	10,924,158
Payables	(2,975,171)	(9,161,979)
<b>Total</b>	<b>4,836,342</b>	<b>504,721</b>

**OTHER IMPORTANT DISCLOSURE NOTES**

**14. NON-CURRENT LIABILITIES SUMMARY**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15. BIOLOGICAL ASSETS (ESTIMATED CURRENT MARKET VALUE)**

DESCRIPTION	NUMBERS	2021/22	2020/21
		KSHS	KSHS
Cattle	9	900,000	900,000
Goats	-	-	-
Trees	300	3,000,000	3,000,000
Mango trees	50	25,000	25,000
Poultry	100	800,000	800,000
<b>Total</b>		<b>4,725,000</b>	<b>4,725,000</b>

**16. BORROWINGS**

DESCRIPTION	2021/22	2020/21
	KSHS	KSHS
<b>a) BORROWINGS</b>		
Borrowing at beginning of the year	-	-

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

Borrowings during the year	-	-
Repayments of during the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

**17. STOCK/ INVENTORY (BOOK VALUES)**

<b>DESCRIPTION</b>	<b>2021/22</b>	<b>2020/21</b>
	<b>KSHS</b>	<b>KSHS</b>
<b>STOCK/INVENTORY</b>		
Stock/ inventory at beginning of the year	103,444	190,131
Stock/ inventory purchased during the year	34,814,251	10,154,300
Stock/ inventory issued during the year	34,568,518	10,240,984
<b>Balance at end of the year</b>	<b>349,177.00</b>	<b>103,444</b>

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**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)

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**ANNEX 1 - ANALYSIS OF PENULTIMATE DEBTS PAYABLE**

Supplier of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Balance	Balance	
					2021/2022	2020/21	
		a	b	c	d=a-c		
		Kshs		Kshs	Kshs	Kshs	
1.	Everest Business Suppliers	495,800	2021/22	289,950	205,850	-	To be cleared
2.	Kamuga Enterprises	108,000	2021/22	108,000	108,000	-	To be cleared
3.	Muthembwa Investments	46,000	2021/22	19,400	26,600	-	To be cleared
4.	Marrow Suppliers	376,500	2021/22	187,680	188,820	-	To be cleared
5.	Geosoric Enterprises	56,500	2020	56,500	-	56,500	Cleared
6.	Tasha General Suppliers	720,600	2021/22	362,100	358,500	100,000	To be cleared
7.	Stellah Enterprises	2,152,680	2021/22	1,732,680	420,000	1,041,345	To be cleared
8.	Eighty Miles	859,600	2021/22	219,780	369,820	-	To be cleared
9.	David Muli	126,500	2021/22	99,850	26,650	-	To be cleared
		1,000,500	2021/22	810,505	410,000	420,910	To be cleared

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17.	<b>Sub-Total</b>	<b>20,774,140</b>		<b>15,838,010</b>	<b>4,774,130</b>	<b>2,974,600</b>	
18.	<b>Supply of services</b>						
19.	Mirritech Enterprises	650,180	2021/22	429,860	220,320	-	To be cleared
20.	Pest Masters Care Services	463,500	2021/22	463,500	463,500	-	To be cleared
21.	Commettie Agencies	252,600	2021/22	100,500	<b>152,100</b>	-	To be cleared
22.	Kieti's Family Shop	571	2020	571	-	<b>571</b>	Cleared
	<b>Sub-Total</b>	<b>1,366,851</b>		<b>994,431</b>	<b>835,920</b>	<b>571</b>	
	<b>Grand Total</b>				<b>5,610,050</b>	<b>2,975,171</b>	

**MATILIKU BOYS' HIGH SCHOOL**

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**PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022****ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Balance	Balance	
					2021/2022	2020/21	
		a	b	c	d=a-c		
		Kshs		Kshs	Kshs	Kshs	
1.	Everest Business Suppliers	495,800	2021/22	289,950	205,850	-	To be cleared
2.	Kamuga Enterprises	108,000	2021/22	108,000	108,000	-	To be cleared
3.	Muthembwa Investments	46,000	2021/22	19,400	26,600	-	To be cleared
4.	Marrow Suppliers	376,500	2021/22	187,680	188,820	-	To be cleared
5.	Geosoric Enterprises	56,500	2020	56,500	-	56,500	Cleared
6.	Tasha General Suppliers	720,600	2021/22	362,100	358,500	100,000	To be cleared
7.	Stellah Enterprises	2,152,680	2021/22	1,732,680	420,000	1,041,345	To be cleared
8.	Eighty Miles	859,600	2021/22	219,780	369,820	-	To be cleared
9.	David Muli	126,500	2021/22	99,850	26,650	-	To be cleared
10.	Boolean Bookshop	1,220,505	2021/22	810,505	410,000	420,910	To be cleared
11.	Lijon Enterprises	763,400	2021/22	433,770	329,630	498,390	To be cleared
12.	Devifas Enterprises	58,500	2020	58,500	-	58,500	Cleared
13.	Kwitu Enterprises	4,781,550	2021/22	4,254,200	527,350	150,300	To be cleared
14.	Patel Shop	2,620,500	2021/22	2,187,780	432,720	200,000	To be cleared
15.	Danstar Enterprises	1,462,000	2021/22	621,680	840,320	400,000	To be cleared
16.	DPL Festive Ltd	4,925,505	2021/22	4,395,635	529,870	48,655	To be cleared

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17.	<b>Sub-Total</b>	<b>20,774,140</b>		<b>15,838,010</b>	<b>4,774,130</b>	<b>2,974,600</b>	
18.	<b>Supply of services</b>						
19.	Mirritech Enterprises	650,180	2021/22	429,860	220,320	-	To be cleared
20.	Pest Masters Care Services	463,500	2021/22	463,500	463,500	-	To be cleared
21.	Commettie Agencies	252,600	2021/22	100,500	152,100	-	To be cleared
22.	Kieti's Family Shop	571	2020	571	-	571	Cleared
	<b>Sub-Total</b>	<b>1,366,851</b>		<b>994,431</b>	<b>835,920</b>	<b>571</b>	
	<b>Grand Total</b>				<b>5,610,050</b>	<b>2,975,171</b>	

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**ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER**

ASSET CLASS	DATE PURCHASED	LOCATION	HISTORICAL COST B/F (KSHS) 1 <sup>ST</sup> JULY 2021	ADDITIONS DURING THE YEAR (KSHS)	DISPOSALS DURING THE YEAR (KSHS)	HISTORICAL COST C/F (KSHS) 30 <sup>TH</sup> JUNE 2022
Asset class	Date purchased	Location	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
			(Kshs)	(Kshs)	(Kshs)	(Kshs)
			1st July 2021			30th June 2022
Land 1 (Estimated current market Value)		Nzaui sub-county	10,000,000	N/A	N/A	10,000,000
Land 2		N/A	N/A	N/A	N/A	N/A
Buildings and structures		School Compound	30,000,000	4,676,090	-	34,676,090
Motor vehicles - KBJ 250U	2,009	School Compound	4,400,000	N/A	N/A	4,400,000
Office equipment, furniture and fittings		School Compound	400,000	N/A	N/A	400,000
ICT Equipment, and Other ICT Assets		School Compound	500,000	N/A	N/A	500,000
Tools and apparatus		School Compound	600,000	N/A	N/A	600,000
Textbooks	N/A	School Compound	GoK fund	N/A	N/A	N/A
Other Machinery and Equipment		School Compound	350,000	N/A	N/A	350,000
Intangible assets-soft ware		School Compound	150,000	N/A	N/A	150,000
<b>Total</b>			<b>46,400,000</b>	<b>4,676,090</b>	<b>-</b>	<b>51,076,090</b>

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**ANNEX 3 – LIST OF NON-TEACHING STAFF AS AT 30/06/2022**

<b>S/NO</b>	<b>NAME</b>	<b>DESIGNATION</b>
1.	JOSEPH KILONZO	LAB. ASST
2.	RACHAEL KISULI	A/CLERK
3.	ANNA MULI	SECRETARY
4.	JUSTIN KIOKO	GROUNDMAN
5.	JACKSON MUTUKU	CHEF
6.	CHARLES K. MUTIE	OFFICE MESSENGER
7.	JOSEPH M. MUOKI	COOK
8.	STELLAMARIS MUTUA	SECRETARY
9.	SYLIVESTER N. KASYOKA	COOK
10.	JAMES WAMBUA	SECURITY
11.	BENSON NGILE	SECURITY
12.	CHARLES MWANZIA	SECURITY
13.	ANNAH MUIA	COOK
14.	JONES MUTISO	SECURITY
15.	KELVIN MUTISYA	BURSAR
16.	FELISTERS NDUKU	CATERESS
17.	NATHAN SILA	SECRETARY
18.	NELSON M. KAMANDA	COOK
19.	JOEL KIMILU	SECURITY
20.	DAVID KILIKO	COOK
21.	GEOFFREY MUTHIANI TATU	COOK
22.	JEREMIAH NDIKU	SECURITY
23.	MARTIN MUIA	FARM ASST.

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S/NO	ADM NO	STUDENT	ARREARS
1	7330	BENEDICT MUTUA	6,450
2	7333	NICHOLUS MUTUA	5,000
3	7334	JAMES WAMBUA	400
4	7335	ABRAHAM KYENGO	1,900
5	7338	RICHARD KIOKO	1,000
6	7340	KYALO MORRIS	2,050
7	7341	FREDRICK MUSEMBI	2,000
8	7344	BARAKA TIMOTHY	10,350
9	7345	JOSHUA MBITHI	8,350
10	7347	PHILIPH MUTETI	2,000
11	7350	VICTOR KYALO	2,000
12	7352	JUNIOR WAMBUA	2,000
13	7354	SPENCER MWENDWA	5,350
14	7355	RENOX MUTUA	9,950
15	7357	JANUARIS MUTUA	5,350
16	7358	MUENDO KIMANTHI	3,100
17	7360	AMOS MUSYOKA	2,000
18	7366	JOSPHAT KYUMWA	5,100
19	7367	BARACK NGAO	5,000
20	7368	BRYTON KELI	10,350
21	7369	ALBERT KASIRIMO	6,200
22	7370	DENNIS MUTINDA	2,000
23	7371	JOSEPH CHARLES	12,200
24	7372	COLLINS MUTUNGA	5,350
25	7376	LAZARUS MUENDO	950
26	7384	HAMMERTONE AURA	2,000
27	7386	WAYNE PETER	100
28	7387	BRAINWELL MUSYOKA	2,000
29	7389	SAMUEL NZIOKA	3,150
30	7391	EDWIN KIMEU	5,100
31	7395	WILLIAM MUUO	10,350
32	7396	NGUI NYAA	3,100
33	7397	EVANS MUTUA	4,600
34	7398	MOHAMED IBRAHIM	10,350

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35	7401	ZAKAYO WAFULA	10,100
36	7403	FRANCIS MUSAU	4,950
37	7406	PETER MWANZIA	7,850
38	7407	ROBBEN OCHIENG	12,850
39	7409	ALDRIN BARAKA	7,600
40	7411	PETER KALANZO	3,200
41	7412	PHILIP MUUO	3,150
42	7413	JUSTIN M MUTHUI	2,400
43	7415	RAYMOND KIZITO	3,350
44	7416	BRIAN MUENDO	3,100
45	7417	MUUO J PETER	1,500
46	7418	DERRICK LEMAYIAN	7,350
47	7419	DENNIS MUSYOKA	2,000
48	7420	SHADRACK MUTUNGA	5,600
49	7422	JOHN MUTUA	10,350
50	7424	FESTUS KITHUKA	3,100
51	7425	DANIEL MUUO	3,200
52	7426	FABIAN MACHARIA	8,350
53	7427	PETER MUTISO	2,700
54	7431	GIDEON SIMANKA	2,600
55	7435	JOE MAINA	3,100
56	7436	JOSHUA NGUMBAU	10,200
57	7437	STEPHEN MBUVI	700
58	7438	DENIS MAINGI	6,600
59	7440	DENNIS KISEMEI	10,850
60	7441	GABRIEL MUTUNGA	4,500
61	7442	PRINCE MWENDWA	5,100
62	7445	SAMSON MUKEKU	5,350
63	7446	BENSON MWENDWA	13,200
64	7447	KASISI KYENDE	5,100
65	7449	EMMANUEL MUTUA	4,850
66	7450	TIMOTHY NDETO	10,000
67	7451	SAMSON KYALO	3,100
68	7452	SAMUEL NYAMAI	2,350
69	7453	DENNIS MWENDWA	350
70	7454	DENIS KYALO	6,400
71	7455	TEDDY NDETI	2,000
72	7456	JOSEPH MUEMA	18,850
73	7460	BENEDICT MWENDWA	500

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

74	7463	KORES SAMANYA	2,000
75	7464	GIFT MUSAU	3,350
76	7465	JAMES KYALO	2,000
77	7467	KEVIN MUSYOKA	9,450
78	7468	STEPHEN KISEMEI	6,800
79	7469	BONIFACE KELI	2,000
80	7470	DAVID MUASA	10,350
81	7471	DAVID NJOROGE	3,350
82	7472	MSANIFU KIOKO	10,350
83	7473	JOHN WAMBUA	8,880
84	7474	PAUL MUEMA	12,200
85	7475	CALEB MUTISYA	5,100
86	7478	EMMANUEL MUTINDA	5,200
87	7480	MUTHENYA MUTUA	9,700
88	7482	GABRIEL MUTINDA	4,050
89	7484	BRIAN A PHILIP	10,350
90	7485	ISAAC AMBOLE	2,000
91	7488	SIMON OWUOR	21,600
92	7490	JOSEPH MWENDWA	3,100
93	7491	GEOFFREY MUIA	3,600
94	7492	PIUS MAITHYA	27,050
95	7494	JOEL KIMANTHI	3,100
96	7495	BONFACE MUTUA	3,100
97	7496	ANTONY KYALO	22,600
98	7500	SULEIMAN SAID	2,000
99	7501	HOSTON MUINDE MUASYA	2,000
100	7502	JOEL SIMIYU	5,100
101	7503	MULI MUTUA	17,350
102	7504	CARLOS MAGILU	10,350
103	7505	MICHAEL KIMANI	12,850
104	7508	DENNIS MUUO	6,350
105	7509	ISAAC MUTISYA	3,350
106	7510	MOSES LITAN	2,000
107	7514	ABRAHAM SANKALE	2,000
108	7516	PETER OTIENO	10,350
109	7517	BENARD KYALO	14,850
110	7518	DENNIS MUSYOKA	21,350
111	7520	DENNIS MWANZA	18,450
112	7521	AUGUSTINE MUENDO	5,600

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
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113	7522	ABEDNEGO SAMMY	16,350
114	7523	DENNIS MUTINDA	9,850
115	7524	SHADRACK LENKAI	2,000
116	7525	EMMANUEL DAVID	2,000
117	7526	MWONGELA MUTUNGA	5,250
118	7528	TONNY MUATHE	3,100
119	7529	BENJAMIN MUSEMBI	7,350
120	7530	BRIAN KIMANTHI	6,550
121	7532	JOHN WAMBUA	8,700
122	7533	VINCENT MWENDWA	2,700
123	7534	SAMUEL MUTUKU	3,100
124	7535	NICHOLAS KYALO	1,000
125	7537	EMILIO ANNAN	4,500
126	7538	MOSES MATHEKA	22,850
127	7539	DANIEL MUTINDA	3,100
128	7540	KELVIN WAMBUA	6,850
129	7541	VICTOR MICHAEL	7,450
130	7543	ODHIAMBO REGAN OTIENO	29,350
131	7546	EMMANUEL MUSYOKA	2,000
132	7549	DANIEL KIOKO	16,450
133	7550	ANTONY MUMO	6,200
134	7551	KIVUTHA MBOYA	2,000
135	7552	TITUS LENAYIA	2,000
136	7553	JEFFITHA KINYUA	2,000
137	7554	CALVIN MUINDI	10,350
138	7555	JAVAN TOBIKO	1,250
139	7556	JOSEPHAT MAGATI	24,450
140	7558	STEPHEN MUUO	10,300
141	7560	LELION LEPARAKUO	19,350
142	7561	ERIC RAMA	29,350
143	7562	KYALO ANGANO MUUO	8,600
144	7563	JACOB NDETI	2,000
145	7564	PIUS MBUNGA	3,100
146	7565	PHILEBETO MAMUNKA	18,750
147	7567	CHARLES MUTIE	6,350
148	7568	ERICK MUTUA	22,350
149	7570	NDOTO MUTETI	3,950
150	7571	FRANCIS MUTUKU	2,000
151	7572	MUTELEU TIMAN	9,740

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

152	7575	RAPHAEL REX	29,350
153	7577	VINCENT MAITHA	190
154	7581	MILTON RISANCHO	20,600
155	7583	EMMANUEL BARAKA	15,700
156	7584	DANIEL MULEI KYENGO	10,350
157	7585	SIMEON MASENKE	5,800
158	7589	VICTORY NDWIWA	14,850
159	7590	DAVID MUEMA	13,850
160	7591	BENJAMIN MWENDWA	11,050
161	7594	JAFFETH MUINDE	8,350
162	7595	SAMUEL NDUVA	10,850
163	7596	ROBERT KALONZO	4,750
164	7597	TIPAPE NANGEYA	7,600
165	7601	MOSES MUTISYA	12,350
166	7603	BENARD MWENDWA	29,350
167	7604	HASSAN IBRAHIM	5,700
168	7605	CYRUS MUTISYA	26,350
169	7606	BONFACE LETIA	12,600
170	7607	CHARLES TITUS	7,600
171	7609	LIGON KIOKO	2,350
172	7610	VINCENT MUTUA	2,350
173	7611	DENNIS MUTAVI	2,300
174	7612	SIPOI LIOSEN	6,850
175	7616	SAMUEL KALONZO	2,000
176	7619	JIMREEVES AZIZ	7,300
177	7621	KELVIN NTIATI KIPAMBA	6,800
178	7622	COLLINS KYALO	2,000
179	7623	HEZEKIEL KIOKO	10,350
180	7624	TIMA MUNKESIA	2,000
181	7625	JOHNSON CLINTON	17,350
182	7626	ERASTUS KIILU	5,700
183	7628	KELVIN MUSAU	2,350
184	7629	SAMWEL BURUGU	2,350
185	7630	MICHAEL MULI	1,350
186	7631	MUSEMBI ALEX	7,700
187	7632	JOSHUA MUTHOKA	2,350
188	7633	NZINGA MULINGE	1,850
189	7634	ONESMUS MWANGANGI	1,350
190	7635	NEWTON KIOKO	2,350

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

191	7636	ANTONY MUASYA	2,350
192	7637	BRIAN MUSYOKA	12,300
193	7638	LAWRENCE MULI	2,000
194	7639	PHILJAMES MUTISYA	16,350
195	7640	NICHOLAS MUTUKU	3,100
196	7641	DANIEL MUSYOKA	2,000
197	7643	SADIK MOHAMED	2,600
198	7644	EMMANUEL MUUO	20,350
199	7645	MUSEMBI MUUO ALEX	1,000
200	7647	JOSEPH MAYIANI	12,000
201	7651	WILLY BOSCO MULWA	7,350
202	7656	RAMADHAN KAMANZA	1,750
203	7657	KILELO DAVID MATASHA	20,600
204	7659	MATOKEO LEWA BEJA	10,300
205	7853	ODHIAMBO PAUL	27,350
		<b>TOTAL</b>	<b>1,523,010</b>

**FORM 2 - FEES BALANCE - 30/06/2022**

S/NO	ADM NO	STUDENT	AMOUNT
1	7077	MULWA MUUO KELVIN	3,500
2	7078	KIOKO DENNIS	6,380
3	7079	BRIAN K MUTETI	17,150
4	7080	KELVIN KALUKI	6,715
5	7081	BRIAN MWENDWA	1,550
6	7083	DENNIS STEVE	2,450
7	7084	DICKSON MUTHAMA	5,300
8	7085	ALLAN MAITHYA	18,200
9	7086	DENNIS KIOKO	13,450
10	7087	DAVID MWINZI	4,400
11	7088	MUTIE JOSEPH	1,240
12	7090	BRIAN MUENDO	900
13	7091	BUTALIA ISINGA	2,600
14	7092	MWANIKI D MUTUA	3,090
15	7093	JEREMIAH MWONGELA	12,800
16	7094	MUMO DENNIS	8,900
17	7096	JOHN MUTINDA	1,200
18	7098	OMARIBA MUTARI JUSTINE	600
19	7099	BARAKA MBUVI	7,620

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

20	7100	NDATI MULEI EVANS	2,550
21	7101	SANKALE LOISEN	11,400
22	7103	ERIC NZYOKA	600
23	7104	MESHACK MBITHI	7,715
24	7105	JOEL MUEMA KYUMWA	8,765
25	7106	MUIA EMAMMANUEL	6,350
26	7108	DENIS MUUO	2,600
27	7111	MUINDE MUTINDA JULIUS	220
28	7112	JOSEPH PAUL	9,000
29	7113	EMMANUEL MUUO	3,400
30	7114	MUINDE MUMO DANIEL	9,200
31	7115	MUTINDA JOSEPH	5,800
32	7116	SANTAMU MESHACK	1,100
33	7117	MWONGELA KELVIN	3,200
34	7118	MARTIN MUTUNGI	2,700
35	7119	BRIAN MUEMA	1,720
36	7121	STEPHEN SCOLAH	5,115
37	7122	SAFARI ROONEY	15,600
38	7123	MAUNDU AMBROSE	3,000
39	7124	MESHACK KAESHA	4,750
40	7125	EVANS WAMBUA	11,950
41	7126	JOSEPH KAKILI	8,130
42	7127	CHRISPIN KEBASO KENGERE	11,570
43	7128	MBWIKA NZYOKA SIMON	600
44	7129	JAPHETH MUNYAO	2,000
45	7130	MUTUA MBINDYO	19,900
46	7131	BRIAN KAMAU	5,200
47	7132	MAWEU TEDDY	2,050
48	7135	JOEL MUTHAMA	4,900
49	7136	NDETEI NTHIWA HYRUM	8,695
50	7137	COLLINS GESEMBA	6,273
51	7139	MUSYOKA NGUMBAU BRIAN	4,350
52	7142	BENARD MUTUNGA	8,600
53	7143	MUTINDA KELVIN	1,800
54	7146	SLIM SHAWN	7,400
55	7148	JONATHAN SIMINTEI	4,550
56	7149	PATRICK MWENDWA	29,750
57	7150	NINAH ABRAHAM	5,400
58	7152	KIMEU EDWIN	6,350

**MATILIKU BOYS' HIGH SCHOOL**  
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**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

59	7153	ADRIANO MUSAU	200
60	7154	FRANCIS KELI	1,250
61	7157	ANDREW MUTUNGA	10,950
62	7158	KYALO KAVITHI	10,700
63	7161	ERICK MUMO	5,200
64	7162	STANLEY MUTISYA	3,200
65	7163	MAKILA SAMUEL MULANDI	17,600
66	7164	MULI MWENDWA BEN	1,800
67	7167	BONIFACE MAILU	6,200
68	7168	MUTISO ALBANUS	16,700
69	7169	MUNYAO MWANIA	31,200
70	7170	MUINDI NICHOLAS	19,100
71	7171	MUO ERICK	15,510
72	7172	DENNIS MUTHAMA MUTISO	7,415
73	7173	KOMU MULEI	4,730
74	7174	STEPHEN ROBERT	1,600
75	7175	SIMON MUTUA	12,600
76	7176	ANTONY MUTHINI	1,800
77	7177	MULWA ERICK	8,800
78	7180	MUSYOKI MUTHIANI FRIENDRICK	10,550
79	7181	DANIEL NZIOKA	13,950
80	7182	GLEN MUTINDA	5,100
81	7183	MBARIA VICTOR	1,820
82	7184	DANCUN WAMBWA KIAWA	27,200
83	7185	MUTUKU FIDELIS	8,000
84	7186	MUTINDA DAVID MUTUA	37,735
85	7187	ROBERT NZIOKA	15,350
86	7188	MUTETI NDETO	10,600
87	7189	KIMEU MUTHOKA	4,600
88	7190	ANTONY MUO	550
89	7191	MUTUNGA JAPHETH	8,970
90	7192	STEPHEN MUTIE	4,500
91	7193	MUO VICTOR	14,600
92	7196	GEORGE MUMINA	2,830
93	7197	EMMANUEL MAINGI	7,050
94	7198	KAVOI JOSHUA	11,350
95	7199	DOMINIC MUOKA	12,350
96	7200	MULI FESTUS	4,850

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

97	7201	MUTHOKI KIOKO	7,915
98	7202	PETER MAINGI	12,950
99	7205	OMWANDO MARTIN	15,950
100	7206	MILA MATOLO NELSON	12,690
101	7208	MANYALA MBITHI	71,700
102	7209	KELVIN KENNEDY	50,550
103	7212	MUTUA ENOCK	5,800
104	7213	EDWIN MBITHI	4,650
105	7214	VAATI ERIC	5,800
106	7215	MUTUKU DENNIS MUENDO	8,915
107	7216	JAMES KELI	3,065
108	7217	MUTUA MUTINDA MATHEW	2,600
109	7218	MUSYOKA JOSHUA	29,850
110	7219	DENNIS MUSYOKA	2,600
111	7220	SIGURVALDASON BARAKA	14,150
112	7221	FRANCIS EMMANUEL	11,800
113	7222	METITO LENI	7,600
114	7223	SAMUEL LEBA	13,300
115	7225	MUTUKU MBOLU	4,850
116	7226	MUO CALEB MUTINDA	1,200
117	7227	KIOKO MASILA LAMECK	35,800
118	7228	JAMES OBURA	23,950
119	7229	DANIEL KIMANTHI	4,500
120	7230	KALOLA FRANAEL	26,905
121	7232	MICHAEL MUTISYA	2,000
122	7233	FREDRICK MATHEKA	11,800
123	7234	WAMBUA FESTUS MUTENA	1,715
124	7236	MUSEMBI JOHN	2,000
125	7237	MATATA SIMON MAKAU	4,715
126	7238	MULI MAKAU INNOCENT	7,200
127	7239	GIBSON MUSAMBI	3,055
128	7240	JOSEPH MATIVO	12,650
129	7241	JAPHETH MUSYOKI	9,200
130	7242	MUKUSYA MUSA ROBIN	10,300
131	7243	PATRICK MUSEMBI KYANIA	5,215
132	7245	AYUB HANS	2,200
133	7246	BRIAN MASILA	11,200
134	7247	COSMAS MANTHI MWANZIA	16,155
135	7248	MOGIRE JOHN ANUNDA	5,315

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
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136	7249	HARRISON NGAO	6,115
137	7250	NZAI STEPHEN RICH	6,915
138	7251	MARK MUTISYA	17,450
139	7252	KELVIN MULI	13,500
140	7255	VICTOR NGUKI	5,780
141	7256	WAMBUA EMMANUEL	65,000
142	7257	JAYDEN MUMO	7,020
143	7258	STEPHEN MUTINDA	3,565
144	7259	MAKAU MUTUNGI PRESTON	10,300
145	7261	ANTONY KIAMBA KASEKU	6,280
146	7262	JOE MWAKA MUSYOKI	13,880
147	7263	MALUNGU DANIEL	22,950
148	7265	FABIAN SAMMY	19,700
149	7266	MUMO MAITHYA	18,150
150	7267	NGUYO CLEMENT	23,668
151	7268	TOM MWONGELA PAUL	5,600
152	7269	PAUL WAMBUA	1,800
153	7270	MAINGI BENEDICT	3,350
154	7271	MWANGATA IBRAHIM	25,200
155	7273	MAX OMONDI	2,400
156	7275	KASYOKI JOEL	31,550
157	7279	JOHN NDEME	600
158	7280	TIMOTHY MAUNDU MWEI	9,550
159	7283	JUSTUS DANIEL	7,215
160	7284	MESHACK KAZUNGU	18,100
161	7289	MBONDO JUSTINIAN	9,150
162	7290	ABEDNEGO MUUO	12,250
163	7291	SHADRACK MWONGELA	13,200
164	7294	MWANGI KAMAU PAUL	7,950
165	7295	SARUNI LESINKO	5,500
166	7296	LONGIDA SAITOTI	45,500
167	7300	MWAKUYALA YUSUF S	230
168	7303	DANIEL MUINDE	43,900
169	7304	STEPHEN MUSAU	2,600
170	7306	SAMUEL VINCENT MUUO	21,300
171	7311	MWANDOTO DAVID K	16,830
172	7315	WALTER KAZUNGU K	23,950
173	7320	DENG DIL MACHAR	22,350
174	7321	WAMBUA BRIAN	20,250

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

175	7325	KYUMWA MOSES	8,850
176	7327	MAITHYA SUMBI	41,400
177	7429	HENRY MUTUKU MUTHINI	2,400
178	7512	FABIAN MWENDWA	13,550
179	7547	BENARD MUTUNGA MWANZA	2,600
180	7574	MUSEMBI LIAM KIOKO	7,350
181	7588	MUNG'ALA IAN NGEWA	15,950
182	7593	KEITH NICHOLAS	19,400
183	7617	KELVIN MATHEKA	2,600
184	7618	JOEL MUTUA MUMO	12,800
185	7642	MOLINKA ALPHA	15,350
186	7649	JUSTUS SIMIYU WAFULA	13,000
187	7660	NDARO BAKARI SAIDI	32,500
188	8000	JOSHUA NJAGI	2,600
189	8001	KELVIN NYIKA	6,300
190	8002	MWANZIA MANGOKA ALLAN	3,100
191	8003	MULWA EDWARD NZIOKA	13,385
192	8004	WAMBUA STEPHEN	6,665
193	8005	KATUMO JOHN MUSEMBI	12,345
194	8010	KASUNI KAMOTI ABEL	6,565
195	8011	BOSCO WAMBUA	30,000
196	8013	MWANGANGI JEFF KYALO	13,410
197	8014	MUIA MAKAU FESTUS	440
198	8015	NZIVO D KASYOKI	14,900
199	8016	KIMWELE JULIUS	5,200
200	8017	EMMANUEL SEMPETA	8,200
201	8019	KING'OO JAMES M	2,350
202	8020	MUTISYA KYALO V	5,700
203	8021	MUSYOKA A MUEMA	6,890
204	8023	MAKOVU LUCKY	7,450
205	8024	MUTHIANI MUTUNGA VICTOR	7,185
206	8025	MUTHIANI DENNIS	4,150
207	8026	MUTHENYA MUTUA J	14,230
208	8027	MUSYOKI MUTUA J	15,180
209	8029	MUTHOKA MUINDE JAMES	5,115
210	8031	KILONZO GIFT MUUO	6,600
211	8032	MUTUNGA NICHOLAS MUSYOKI	8,600
212	8033	MWENDWA SIMON	1,115
213	8034	MUNYAO ABEL MUTUA	9,000

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

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214	8036	DANIEL MUTAI	850
215	8037	KENYATTA P MWENDWA	7,950
216	8038	MOSES MANDU	800
217	8039	NZILANI SHADRACK MUTINDA	8,115
218	8040	WAMBUA SAMUEL MUNYAO	2,775
219	8041	KASING'A B MATHUVA	4,385
220	8043	MUTISO ANTHONY MUIA	5,550
		<b>TOTAL</b>	<b>2,260,066</b>

**FORM 3 - FEES BALANCE - 30/06/2022**

S/NO	ADM NO	STUDENT	ARREARS
1	6,425	MBITHI M. MBUVI	10,275
2	6,676	MWANZIA MBONDO T.	100
3	6,677	KINYILI MUSYOKA	1,245
4	6,679	MORGAN GITHAIGA	1,415
5	6,681	MWENDWA MUSYOKA	5,300
6	6,682	STEPHEN KALANI	1,600
7	6,687	NOEL NIA AKIBA	13,350
8	6,688	JOHN MUNYAO	4,350
9	6,690	VIDAMBU MATHEW I.	20,665
10	6,693	KALII MULI G.	600
11	6,697	STANLEY KYALO	15,935
12	6,700	CORNELIUS MBITHI	70
13	6,701	ISAAC NZUKI K.	18,500
14	6,703	KELVIN MWENDWA	2,600
15	6,704	MUTUKU MWATU A.	27,453
16	6,707	PETER MUTISO	18,500
17	6,708	OGWENO ONYIM M.	2,600
18	6,711	NICODEMUS MWONGELA	600
19	6,714	EDWIN KIPRUTO	10,100
20	6,715	NGEI SAANI E.	2,550
21	6,718	MWAULA MAMBO D.	6,000
22	6,721	KIAMBA MUEMA J.	2,585
23	6,722	MUSYIMI ANDONATAS MUEMA	4,550
24	6,723	ALEX MUNYAO	10,885
25	6,725	STEPHEN MUTUKU	9,800
26	6,726	CORNELIUS MUTHIANI	10,390
27	6,733	MARTIN MUTUA	6,985

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

28	6,734	MUTISYA KASIMU E.	2,500
29	6,736	CORNELIUS MBUVI	19,150
30	6,738	MUTUKU KASYOKA	5,400
31	6,739	STEPHEN KITONGU	6,885
32	6,740	EZEKIEL MUNYAO	49,735
33	6,741	MUSAU JACKSON	45,006
34	6,743	MAITHYA MUTISO D.	2,600
35	6,746	FREDRICK MUSYOKA	39,225
36	6,747	KIVINDU KIOKO	6,735
37	6,748	TONY MUTISYA	22,285
38	6,749	JOSHUA MUTUNGA	22,585
39	6,751	HEZEKIE OMUNYU S.	2,000
40	6,753	JOEL MWAVUNA	7,600
41	6,754	BRIAN MWENDWA	9,385
42	6,756	MAINGI LONGE J.	1,800
43	6,759	JOHN M MUTIE	1,515
44	6,760	JOHN MUTHOKA	4,245
45	6,761	STEPHEN KIMUYU	11,800
46	6,762	FELIX NGULA	6,885
47	6,763	KELVIN KYALO	21,285
48	6,764	MUTUKU ERICK MAMBO	6,835
49	6,765	MUTUKU S MUSAU	14,035
50	6,766	DOUGLAS MAKAU	14,635
51	6,767	STANLEY MAWIOO	4,695
52	6,768	TEDDY MWENDWA	12,085
53	6,769	COLLINS SILA	9,760
54	6,770	SAMUEL KALOKI	6,435
55	6,773	KATAMBO MASIA MOSES	14,385
56	6,774	CALEB MULANDI	5,000
57	6,777	TARAYA JOSEPH	12,800
58	6,778	WILLY GIBSON	8,950
59	6,780	MUTISYA TONNY	14,150
60	6,781	LUCAS MWANZIA	9,420
61	6,782	COLLINS MUSYOKA	35,635
62	6,783	JOSHUA MULINGE	20,085
63	6,785	SAMUEL MUSYOKI	2,600
64	6,786	FRED LOISEN	9,550
65	6,787	BREVIN SIMANKA	10,685
66	6,788	DENNIS MUTUKU	9,200

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

67	6,792	MUEMA JOSHUA MUUO	3,950
68	6,795	ANTONY MUTISYA	12,850
69	6,796	KENNEDY KIOKO	12,635
70	6,798	LAWRWNCE NZIOKA	13,235
71	6,799	JOSPHAT REMPEYIAN	13,968
72	6,800	JOSEPH LETUYA	11,760
73	6,801	JOSHUA KYALO	100
74	6,802	MWANIA MICHAEL	1,645
75	6,803	MUNYASYA KYALO	545
76	6,804	NGOLYA BRIAN WAMBUA	11,735
77	6,806	KELI NICKSON MUTUA	8,350
78	6,808	KYENGO ISAAC NDILINGE	4,185
79	6,810	KELVIN MASAKU	1,080
80	6,811	EMANUEL MUTUKU	1,600
81	6,813	BONFACE MUIA	9,535
82	6,814	CALEB SARUNI	11,205
83	6,816	BENSON MWANZIA	6,600
84	6,818	MUOKI GIDEON MWOLOLO	26,535
85	6,819	MUYU BENEDICT MUTUA	2,525
86	6,820	STEPHEN MWENDWA	5,950
87	6,823	ROBERT WAMBUA	5,800
88	6,824	MUTUKU MBUVE	19,560
89	6,826	DENNIS MUTUA	20,270
90	6,827	BROWN MWENDWA	11,800
91	6,829	DENNIS MUTUKU	12,650
92	6,830	EMMANUEL SIRO	14,885
93	6,834	KYALO BRIAN SOO	600
94	6,836	KELVIN MWENDWA	600
95	6,839	SAMUEL KAKAI	5,200
96	6,840	FRANCIS M MUIINDE	69,995
97	6,841	JOHN JAMES MWANIKI	7,700
98	6,844	KENNEDY MUTUA	13,470
99	6,846	ALLAN K MULANDI	200
100	6,847	DENNIS MUTISYA	4,635
101	6,848	PAUL KERENGE	200
102	6,849	MWANZIA LUKA	3,600
103	6,851	MARK MWENDWA	9,485
104	6,852	JOSEPH MAUNDU MUTHINI	6,085
105	6,853	LUKA TUTA	2,000

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

106	6,856	MUTISYA J KAMONGO	2,830
107	6,857	MUSILA JAMES MUEMA	5,900
108	6,859	BONFACE MWANZIA	20,745
109	6,862	MESHACK MWENDWA	6,285
110	6,863	STANLEX MUTHINI	1,670
111	6,866	BENSON MUSEMBI	6,985
112	6,867	EVANS MUTUA	10,425
113	6,869	JOHN MWONGELA	25,745
114	6,871	DAN SIRIKA	33,015
115	6,872	NDETO K WAMBUA	2,000
116	6,874	MWENDWA KYALO	14,420
117	6,876	AMOS KITUSI	41,885
118	6,877	AMOS MUKUA	30,485
119	6,879	PATRICK MUTUNGA	19,725
120	6,880	MUSILA S KIOKO	3,785
121	6,883	NDOLO MWENDWA PENUEL	7,170
122	6,884	JOHN PETER	5,600
123	6,887	JASPER KIMEU	16,300
124	6,889	MWANGANGI MICHAEL	13,755
125	6,890	SAMUEL MAWEU	9,200
126	6,891	BENSON MWENDWA	35,985
127	6,892	WAMBUA MWENDWA	9,170
128	6,894	VICTOR MUTUKU	14,505
129	6,895	KYALO MUTUA	43,573
130	6,896	DENNIS MUTISYA	235
131	6,897	SAMUEL KYUMWA	62,690
132	6,899	MULWA KIOKO L	5,650
133	6,900	MWOLOLO MAWEU	13,218
134	6,901	DENNIS KIOKO	5,950
135	6,902	DENNIS NDEKE	73,918
136	6,904	JANVAN SUMBI	1,350
137	6,908	CYRUS MUMO	5,470
138	6,910	BRIGHT MUTUKU	5,550
139	6,912	PHILIP KITHOME	22,985
140	6,913	MBOYA D KASYOKO	11,500
141	6,914	ERICK MUTUKU KIEMA	13,565
142	6,916	MUTETI KYALO	11,800
143	6,918	MUTHENGI KIOKO	5,115
144	6,920	DENNIS MUTUA	2,600

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

145	6,921	KITHOME MUTINDA	9,785
146	6,922	LUYC LIVINGSTONE	109,285
147	6,923	MWANIA NDANGILI	22,835
148	6,925	WAYUA P MBITHI	12,074
149	6,928	GODWIN MWENDWA	56,085
150	6,930	JOHN MUSYA	1,350
151	6,931	DANIEL SANTIS	11,200
152	6,932	KELVIN KYENGO	11,885
153	6,933	JOSEPH KIMEU	10,600
154	6,934	JEREMIAH TIPAPE	12,950
155	6,935	IAN MWANANA	9,860
156	6,936	IAN NZIOKI	57,185
157	6,937	CALEB MUTUKU	22,055
158	6,938	ENOK MUTHINI	40,165
159	6,941	BRIAN MUENDO	2,600
160	6,942	SIMON MUTUA	21,224
161	6,943	ABEDNEGO KIOKO	3,735
162	6,945	KITHEKA WAYNE MUTUA	10,924
163	6,946	JOHN KYAMA	10,335
164	6,947	KELVIN M MUEMA	14,114
165	6,948	OSCAR M KISEVE	54
166	6,952	FESTUS MUSAU	33,765
167	6,953	MBILO MUSYOKA	8,600
168	6,954	ALEXANDRIA M NDELEVA	7,134
169	6,955	EMMANUEL MUUO	33,364
170	6,956	SABORE MELITA	48,210
171	6,957	KITONYO MUSEMBI E	11,724
172	6,959	JOSEPH MWENDWA	29,835
173	6,961	KYALO ALEX WAMBUA	99,235
174	6,962	JUSTUS MBITHI	57,708
175	6,963	JOSEPH MUASYA	15,945
176	6,964	IAN MANDELA	44,585
177	6,965	MANTHI KIVUVA	10,400
178	6,966	KYALO NICHOLAS	19,335
179	6,968	MESHACK MUUO	6,600
180	6,969	JOHNSON MWANZIA	10,924
181	6,973	STEPHEN MAKAU	35,456
182	6,974	GIDEON LENKAI	34,050
183	6,978	GABRIEL ALLIR ANEI	35,650

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

184	6,980	JOHN STANLEY	25,920
185	6,981	SUDEN ALEX	23,400
186	6,982	EDWARD SOLITEI	11,135
187	6,984	ALFRED B KRENDA	6,550
188	6,985	JERALD MUSYOKA	3,470
189	6,986	ALFRED MUNYOKI	47,359
190	6,987	MICHAEL WAMBUA	34,444
191	6,988	KYALO KITILI C	89,385
192	6,989	WAMBUA J LENA	14,135
193	6,990	NICHOLAS MUTUNGA	56,985
194	6,993	MAATO PHILIP	100
195	6,999	NDOLO JOHNBOSCO	103,265
196	7,004	MESHACK MWENDA	56,635
197	7,009	MAXWEL MWENDWA	6,550
198	7,011	RUTETI KUMUNYAK S	57,473
199	7,018	MUTISO MUISYO	16,200
200	7,026	ROBERT MUTIE	7,710
201	7,029	NELSON OWINO	30,335
202	7,031	VINCENT MALONZA	22,000
203	7,032	MORGAN OCHIENG	51,050
204	7,034	AUSTINE ONYANGO	41,615
205	7,043	WAMBUA ANTONY M	28,302
206	7,046	MUTUKU NGUMBAU	600
207	7,047	PASCAL ALI KAZUNGU	7,850
208	7,068	PHILIP MUTINDA E	15,850
209	7,074	OMARI AL-WARIDI	5,200
210	7,075	BRAMWEL MUSYOKI	5,100
211	7,299	FORTUNE KITULA	600
212	7,302	SAROPA EVANS	11,550
213	7,308	ABUBAKAR IBRAHIM	12,750
214	7,309	ALBERT KILEYIA	12,200
215	7,310	PATRICK BARAZA	22,500
216	7,313	MUIA JAMES M	14,300
217	7,314	MUTUA WATUKA AMOS	7,800
218	7,599	GEOFFREY NZAMBA	2,950
219	7,627	MULINGE BENEDICT MWOLOLO	3,600
220	7,658	NGUMBAU VICTOR	600
		<b>TOTAL</b>	<b>3,560,329</b>

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**FORM 4 - FEES BALANCE - 30/06/2022**

S/NO	ADM NO	STUDENT	ARREARS
1	6,082	KISPAN MOPIA	18,220
2	6,301	UNDERSON TURUMO	76,755
3	6,389	MUTUNGA P. KIMANTHI	3,600
4	6,390	KIRATU D. GICHIMU	465
5	6,391	NYALO J. MUEMA	20,600
6	6,392	PAUL D. SHIVAMBO	5,600
7	6,395	MUINDE A. KIMWELE	9,000
8	6,397	MUSYOKA A. MBUVI	18,915
9	6,398	OTOTO E. MICHIRA	8,955
10	6,399	AGGREY K. ORINA	8,840
11	6,402	STEVENSON MUTUNGA	6,240
12	6,403	MUSYOKI C. NDOSI	3,835
13	6,404	MUSYOKA M. KELI	5,165
14	6,405	MUTISO P. MUEMA	22,000
15	6,407	MUTUKU NGUMBAU	7,070
16	6,408	MUTUNE N. MBOYA	25,050
17	6,411	MAKAONI MUENDO	1,985
18	6,412	VINCENT KYALO	5,210
19	6,413	MULWA MWANZIA	9,335
20	6,415	MUENDO B. MUOKI	113,385
21	6,417	MWAKA E. KIMEU	2,600
22	6,418	NGILA KINAI	1,050
23	6,419	KIHARA J. NJUGUNA	8,950
24	6,421	KYAMBUU A. MWENDWA	15,380
25	6,422	MUTUKU MWANZIA	17,050
26	6,423	KIMATU I. MUMO	650
27	6,424	BRIAN MWANGANGI	13,325
28	6,429	MAKAU MUTINDA	41,785
29	6,430	MUENI D. WAMBUA	7,510
30	6,431	MAGHANGA J. TENGIA	12,500
31	6,432	MUENDO NICHOLAS	58,569
32	6,433	SILA F. MUTHAMA	20,900
33	6,435	MUTUA J. KYALO	5,400
34	6,437	KAUNDA K. MUTISO	450
35	6,438	KASIVI F. MWONGELA	3,950
36	6,440	MWANZA A. KITULU	3,680

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37	6,441	KYALO G. NDUNDA	19,030
38	6,442	MUTHUNGU D. MUTUNGA	1,050
39	6,443	KAHINDI N. NYAMAWI	15,600
40	6,444	GABRIEL MUTWIWA	21,665
41	6,445	KITHOME J. MWENDWA	14,750
42	6,446	NZAU E. WAMBUA	10,940
43	6,448	NOEL MWASAMBU	32,270
44	6,451	MUTHOKA WAMBUA	27,320
45	6,452	MUTHOKA E. KELI	6,150
46	6,453	PATRICK D. LEIYAN	3,200
47	6,454	MBITHI B. NGUMBI	10,300
48	6,455	JUSTUS M. KAVOI	18,050
49	6,456	MULI S. MUUO	5,650
50	6,458	BRIAN M. KIVEVE	2,000
51	6,459	STANLEY MWENGEA	12,520
52	6,460	KIMEU L. KYATHI	45,870
53	6,461	NDOLO B. MUOKA	27,020
54	6,462	EMILIO MUATHA	6,350
55	6,465	MUMO B. MUOKI	3,655
56	6,467	MWANATHI K. SAMMY	5,700
57	6,468	VINCENT MUSEMBI	50
58	6,469	NOAH M. PANIAN	2,645
59	6,471	MULEI M. NZAU	600
60	6,472	MWENDWA KENNEDY	25,470
61	6,473	BENSON MWONGELA	7,823
62	6,475	KYALO E. KATIO	31,550
63	6,476	VINCENT M. KYALO	5,550
64	6,478	JOHNSON M. MULINGE	25,595
65	6,480	MUEMA D. MUTINDA	3,505
66	6,481	MUASA MBUVI	85
67	6,482	MWILU D. KAUMBO	4,070
68	6,484	MUINDE MUTUKU	13,700
69	6,486	KENNEDY MUSELA	29,820
70	6,487	IAN M. MUMBE	62,345
71	6,488	ERIC M. MUTIE	37,780
72	6,489	MUSANGO T. MWENDWA	43,915
73	6,490	KIMANTHI CHRISTOPHER	10,429
74	6,493	MUTUNGWA A. MUNGUTI	7,635
75	6,495	SINGANO S. KATOLA	20,385

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

76	6,498	ALEXANDER M. KYALO	29,180
77	6,499	MWANGU I. MUTHAMA	12,400
78	6,500	MOKORO K. OSANO	2,450
79	6,501	NGUYO B. NGUMBAU	13,320
80	6,503	MBILA A. KIKO	15,600
81	6,504	MUSYOKI E. MUTINDA	2,000
82	6,505	JEFF M. MBUCHO	16,200
83	6,507	MUTUA GILBERT G.	8,100
84	6,508	MUSEMBI B. MWENDWA	1,250
85	6,509	MWAKA S. MUTIO	3,740
86	6,510	MUENDO M. KATANA	6,465
87	6,511	NDIAO K. MUTIE	15,522
88	6,513	MUINDE MUSYOKA	7,250
89	6,516	MUSEMBI K. KAUNDA	600
90	6,517	KELVIN M. MUIA	41,200
91	6,520	MUTHENGI S. MUUO	42,800
92	6,521	SILAS F. MUTISYA	6,960
93	6,524	MWABUSA M. FRANCIS	3,330
94	6,526	MUSYIMI S. MUTINDA	9,600
95	6,527	ALEX MUSYOKA	12,770
96	6,529	STEPHEN WAMBUA	13,700
97	6,530	NZUVE M. WAITA	94,220
98	6,531	JOSHUA KITHEKA	7,200
99	6,533	BRIAN MULINGE	11,435
100	6,535	JOHN MUMO	32,460
101	6,536	FAUSTIN MUEMA	600
102	6,539	MUTHOKA J. NGULUKU	32,820
103	6,545	KITOKO S. MUUO	79,970
104	6,547	YIANKASO LEMAYIAN	10,185
105	6,549	MULI JOSEPH	6,130
106	6,550	MUTISO J. MUUO	18,700
107	6,552	KITHUKA T. MULEI	31,000
108	6,553	KERENKE I. NEKISHAMA	2,600
109	6,566	KYALO E. MUUO	4,000
110	6,567	DAVID J. MUTUA	20,800
111	6,568	METUSELA NTASERUA	44,030
112	6,571	DAVID KAMAU	4,942
113	6,572	PETER KITUKU	13,690
114	6,573	JOHNSON K. MUTUKU	80,870

**MATILIKU BOYS' HIGH SCHOOL****P.O. BOX 2 - 90140 MATILIKU.****PUBLIC SECONDARY SCHOOLS****Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

115	6,574	BOI EZEKIEL	59,890
116	6,576	MUSYOKA M. MUSEMBI	37,135
117	6,577	FELIX SIMINTEI	5,440
118	6,579	LAWRENCE K. FRANCIS	21,320
119	6,580	JOSHUA ONYANGO	5,740
120	6,581	NICHOLAS NTIATI	30,520
121	6,582	MWENDWA MUTHOKA	9,900
122	6,584	KIKULU J. KIKULU	19,950
123	6,587	SAYIALEL SIAMINTO	13,335
124	6,588	WAEMA E. MWENDWA	51,785
125	6,592	MBITHI KELVIN	9,380
126	6,597	SIMON GARANG LUAL	41,000
127	6,602	MAJIBA NKAJINA E.	36,500
128	6,603	NDUNDA ITUMO	43,585
129	6,605	GEORGE WAISWA	16,919
130	6,617	NKUTITI WILFRED SAIRIAMU	5,050
131	6,624	NYAMAI KELVIN	23,827
132	6,627	NZOLE DUNWILSON C.	2,000
133	6,637	KINKIRRI ELIJAH R.	11,250
134	6,646	ERICK OTIENO	42,030
135	6,647	OWITI MESHACK	22,600
136	6,654	KIOKO FELIX	54,450
137	6,664	NZOKA NDUNDA C.	12,350
138	6,666	ISAIAH SALATONI	33,193
139	6,670	REIHARD MWENDWA	53,385
140	6,673	MUEMA VICTOR	3,285
141	6,705	DANIEL MACHARIA	600
142	6,744	MUTUKU KISANGI	42,005
143	6,771	EMMANUEL KIOKO M	2,405
144	6,842	BINSHER KISHIL SAKITA	3,118
145	6,940	VICTOR MUTUKU	8,800
146	6,977	FREDRICK MWENDWA	700
147	7,014	SOMBA MICHAEL	600
148	7,015	KIOKO MATTHEW	50,685
149	7,016	MUTHAMA EMMANUEAL	45,685
150	7,023	EMMANUEL SOLONKA	6,270
151	7,025	KENNEDY MUTUA	1,750
152	7,028	ISAAC SULEIMAN	950
153	7,030	DENG ADERICH	2,950

**MATILIKU BOYS' HIGH SCHOOL**  
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**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

154	7,038	SETECK VICTOR	7,185
155	7,039	MUTINDA ATANUS	3,000
156	7,041	WYLIS OTIENO	18,900
157	7,050	PANAI PARKISI E	185
158	7,053	SAMUEL WAMBUA	32,255
159	7,057	MUSYOKA PIUS	22,100
160	7,059	KAMBA EDWARD	700
161	7,060	MUTUA R MULINGE	17,950
162	7,061	MUNYAO MULEI N	6,185
163	7,062	MUTISO MUIA	185
164	7,064	OSONGA OTIENO JOHN	19,500
165	7,260	MUSYOKI MUUO C	6,350
166	7,274	MUTHEU BRUNO MUINDI	13,400
167	7,276	ALIOW SALIM	10,232
168	7,278	HENRY JOHN SAYETI	3,190
169	7,297	WYCLIFF MUNENE	6,700
170	7,305	SAMUEL DAVID	18,820
171	7,326	MUTINDA MAURICE	3,000
172	7,329	KENNEDY BILLY MUTUA	2,820
173	7,489	MARTIN GLEN ODUOR	2,750
174	7,513	JOSHUA MUUO	12,690
175	7,548	NZOMO BENSON	2,100
176	7,557	MALLE MUSYA	8,950
177	7,566	SILA JOHNSON	21,200
178	7,580	MARTIN MUNYAO	17,550
179	7,586	BRIAN MUENDO	2,600
180	7,600	BOAZ K MUTETI	14,950
181	7,602	NDAMBUKI MUUO	13,550
182	7,608	ANTONY RAPHAEL	7,450
183	7,614	KELVIN MUTUA KILONZO	600
		<b>TOTAL</b>	<b>3,095,489</b>

**MATILIKU BOYS' HIGH SCHOOL**

**P.O. BOX 2 - 90140 MATILIKU.**

**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**SUMMARY OF ACCOUNTS RECEIVABLE**

<b>DETAILS</b>		<b>AMOUNT</b>
<b>DEBT FOR PREVIOUS YEARS</b>		<b>2,802,637</b>
<b>FOR CURRENT YEAR</b>		
FORM 1	1,523,010	
FORM 2	2,260,066	
FORM 3	3,560,329	
FORM 4	3,095,489	<b>10,438,894</b>
<b>TOTAL ACCOUNTS RECEIVABLE</b>		<b>13,241,531</b>

**MATILIKU BOYS' HIGH SCHOOL**  
**P.O. BOX 2 - 90140 MATILIKU.**  
**PUBLIC SECONDARY SCHOOLS**  
**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**ANNEX 5 – TRIAL BALANCES AS AT 30 JUNE, 2022**

**TUITION ACCOUNT**  
**TRIAL BALANCES AS AT 30 JUNE, 2022**

VOTEHEAD	L/F	APPROVED ESTIMATES	DR	CR	ADJUSTMENTS DR
Cash At Hand		-	-		
Cash At Bank		-	-	248,006	-
T/Learning	1	-	3,389,376	3,516,483	-
Bank Charges	2	-	4,312	-	-
Creditors	3	-	250,000	-	-
Cash At Hand		-	-	-	-
Cash At Bank		-	120,801	-	-
		-	<b>3,764,489</b>	<b>3,764,489</b>	-

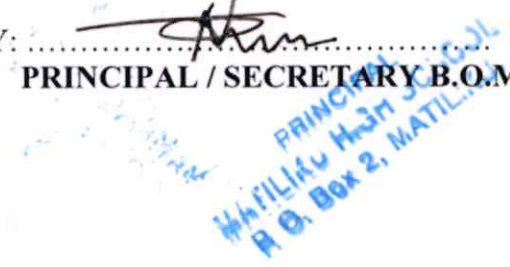
**BANK RECONCILIATION AS AT 30<sup>TH</sup> JUNE 2022**

BALANCE AS PER CASH BOOK  
 BALANCE AS PER BANK STATEMENT

KSHS.  
 120,801  
 120,801

DRAWN AND PREPARED BY:  DATE: 03/9/2024  
**SCHOOL BURSAR**

CHECKED AND CERTIFIED BY:  DATE: 03/9/2024  
**PRINCIPAL / SECRETARY B.O.M.**



**MATILIKU BOYS' HIGH SCHOOL**

**P.O. BOX 2 - 90140 MATILIKU.**

**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**OPERATION ACCOUNT  
TRIAL BALANCES AS AT 30 JUNE, 2022**

VOTEHEAD	L/ F	APPROVED ESTIMATES	DR	CR	ADJSTMEN S DR
Cash	CB	-	-	-	-
Bank	CB	-	-	44,980	-
Other Vote Heads (P. Emol / Lt&T / Ew&C/ Adm. Cost)	1	-	10,586,850	11,371,985	-
Bank Charges	2	-	13,934		-
Repairs Maintenance And Improvements	3	-	1,367,225	3,757,069	-
Creditors	4	-	1,187,073		-
Infrastructure A/C	5	-	2,400,000		-
Boarding A/C	6	-	520,000	965,000	-
CBC	7	-	82,350	82,350	-
Cash	CB	-	110		-
Bank	CB	-	63,842		-
		-	<b>16,221,384</b>	<b>16,221,384</b>	-

**BANK RECONCILIATION AS AT 30<sup>TH</sup> JUNE 2022**

BALANCE AS PER CASH BOOK

BALANCE AS PER BANK STATEMENT

**KSHS.**

63,842

63,842

DRAWN AND PREPARED BY: .....  ..... DATE: 03/09/2024  
SCHOOL BURSAR

CHECKED AND CERTIFIED BY: .....  ..... DATE: 03/09/2024  
PRINCIPAL / SECRETARY B.O.M.

**MATILIKU BOYS' HIGH SCHOOL  
P.O. BOX 2 - 90140 MATILIKU.  
PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**INFRASTRUCTURE ACCOUNT  
TRIAL BALANCES AS AT 30 JUNE, 2022**

VOTEHEAD	L/F	APPROVED ESTIMATES	DR	CR	ADJUSTMENTS DR
Cash	CB	-	-	-	-
Bank	CB	-	-	16,182	-
MOEST	1	-	-	2,400,000	-
Maintenance & Infrastructure	2	-	2,410,000	-	-
Bank Charges	3	-	5,730	-	-
Cash	CB	-	-	-	-
Bank	CB	-	452	-	-
		-	<b>2,416,182</b>	<b>2,416,182</b>	-

**BANK RECONCILIATION AS AT 30<sup>TH</sup> JUNE 2022**

BALANCE AS PER CASH BOOK	<u>KSHS.</u> 452
BALANCE AS PER BANK STATEMENT	452

DRAWN AND PREPARED BY:  DATE: 03/9/2024  
SCHOOL BURSAR

CHECKED AND CERTIFIED BY:  DATE: 03/9/2024  
PRINCIPAL / SECRETARY B.O.M.

PRINCIPAL  
 MATILIKU H.S. C/O G.J.I.  
 P. O. Box 2, Matiliku.

**MATILIKU BOYS' HIGH SCHOOL**

**P.O. BOX 2 - 90140 MATILIKU.**

**PUBLIC SECONDARY SCHOOLS**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**SCHOOL FUNDS ACCOUNT  
TRIAL BALANCES AS AT 30 JUNE, 2022**

VOTEHEAD	L/F	APPROVED ESTIMATES	DR	CR	ADJUSTMENTS	
					DR	CR
Cash	CB	-	-	-	-	-
Bank	CB	-	-	167,689		
B.E.S	1	-	17,766,626	24,674,196	5,610,050	3,538,098
Other Vote Heads (P. Emol / Lt&T / Ew&C/ Adm. Cost)	2	-	13,584,760	6,994,283	-	-
R.M.I	3	-	3,308,865	1,717,219	-	-
Ground And Bus Hire	4	-	37,000	-	-	-
Fees Arrears	5	-	-	4,516,436	-	-
Activity	7	-	631,530	80,705	-	-
Creditors	9	-	1,538,098		-	-
Rent Income	10	-	-	108,950	-	-
Farming Activities	11	-	1,192,879	335,150	-	-
School Canteen	12	-	6,400	324,690	-	-
Operations Acc		-	965,000	520,000	-	-
Cash	CB	-	-	-	-	-
Bank	CB	-	408,160	-	-	-
		-	<b>39,439,318</b>	<b>39,439,318</b>	<b>5,610,050</b>	<b>3,538,098</b>

**BANK RECONCILIATION AS AT 30<sup>TH</sup> JUNE 2022**

BALANCE AS PER CASH BOOK

BALANCE AS PER BANK STATEMENT


**KSHS.**

408,160

408,160

DRAWN AND PREPARED BY:  DATE: 03/9/2024

SCHOOL BURSAR

CHECKED AND CERTIFIED BY:  DATE: 03/9/2024

PRINCIPAL / SECRETARY B.O.M.