

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL


ON

MATILIKU BOYS' HIGH SCHOOL

FOR YEAR ENDED

30 JUNE, 2023

MAKUENI COUNTY

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

Revised 30th June 2023.



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

PUBLIC SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023

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

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

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1. ACRONYMS AND GLOSSARY OF TERMS

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education

2. KEY SCHOOL INFORMATION AND MANAGEMENT

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is 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 Boy's Boarding School and had **1,030** students as at 30th June 2023. 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:

REF:	NAME OF BOARD MEMBER	DESIGNATION	DATE OF APPOINTMENT
1.	Dr.Boniface Mbithi	Chairman	15 th July, 2022
2.	Mr.Ndivo J .M	Secretary – Principal	15 th July, 2022
3.	Mr.Josiah Muendo	Member	15 th July, 2022
4.	Mr.Philip Ndambuki	Member	15 th July, 2022
5.	Mr.David Kilundo	Member	15 th July, 2022
6.	Mrs.Josephine Muoki	Member	15 th July, 2022
7.	Mrs.Susan Muteti	Member	15 th July, 2022
8.	Mr.Peter Samperia	Member	15 th July, 2022
9.	Mr.Munguti George	Member Rep Teachers	15 th July, 2022
10.	Rev. Erick kioko	Members – Sponsor	15 th July, 2022
11.	Mr. Tom Nguli	Member – Community	15 th July, 2022
12.	Mr. Daniel Musyoki	MemberSpecial Needs	15 th July, 2022

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The functions of the School Board of Management are to:

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

(c) Committees of the Board

REF:	NAME OF COMMITTEE	NAMES OF MEMBERS	DESIGNATION	NUMBER OF MEETINGS ATTENDED DURING THE YEAR
1	Executive Committee	Dr. Boniface Mbithi	Chairperson	3 out of 3
		Rev. Eric Kioko	Member	3 out of 3
		Mrs. Susan Muteti	Member	3 out of 3
		Mr. Musyoka Francis	Member	2 out of 3
		Mr. Ndivo J. M.	Member	3 out of 3
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	2 out of 3
		Mr. Ndivo J.M	Member	3 out of 3
		Mrs. Susan Muteti	Member	2 out of 3
		Pr. Allan Ndutu	Member	3 out of 3
		Mrs. Josephine Muoki	Member	3 out of 3

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4	Academic Committee	Mr. Josiah Muendo	Chairperson	3 out of 3
		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	3 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 30th June 2023 the School day-to-day management was under the following persons:

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

(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

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

(f) SCHOOL BANKERS

The school operates 5 bank accounts in the following banks:

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

And

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

(g) Independent Auditors

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

MATILIKU BOYS' HIGH SCHOOL

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PUBLIC SECONDARY SCHOOLS

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

3. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

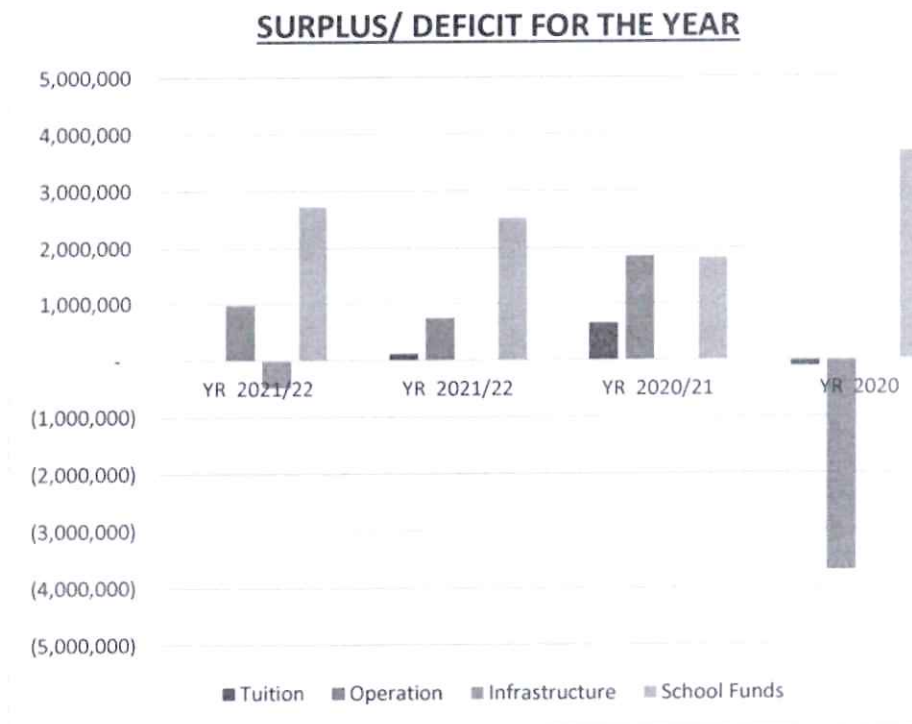
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

A. SURPLUS/ DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS

ACCOUNT / YEARS	2021/22	2021/22	2020/21	2020
Tuition	(5,548)	122,795	655,747	(115,587)
Operation	980,827	755,315	1,855,806	(3,697,464)
Infrastructure	(484,760)	(10,000)	-	
School Funds	2,734,346	2,535,977	1,820,068	3,680,217
TOTAL SURPLUS/DEFICIT	3,224,866	3,404,087	4,331,621	(132,834)

GRAPHICAL PRESENTATION



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

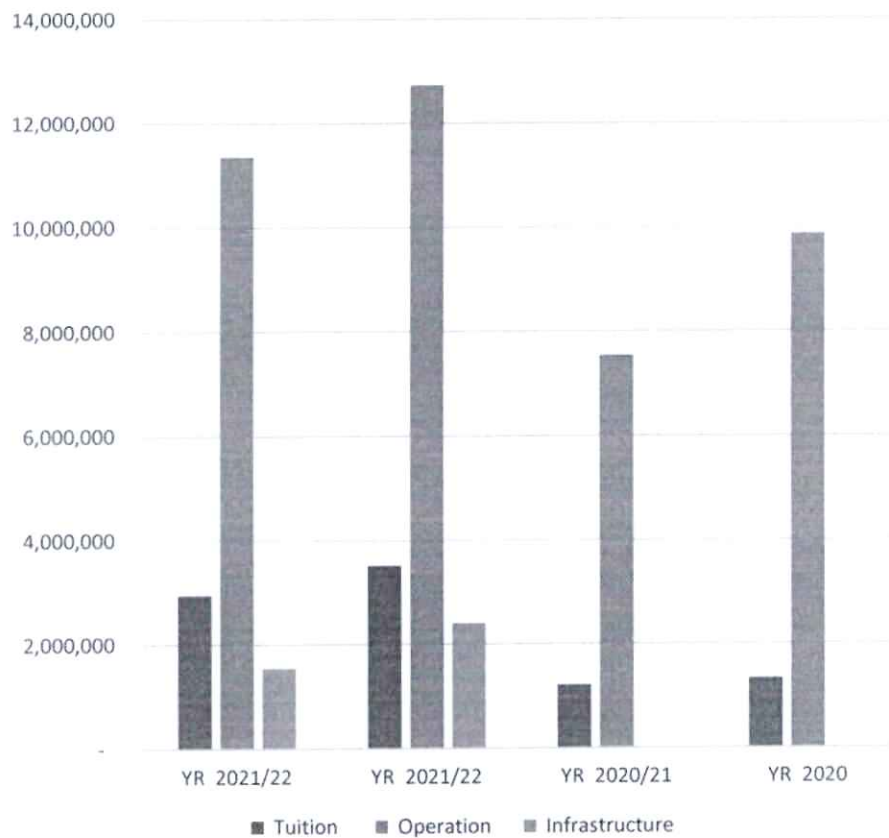
Annual Report and Financial Statements For the year ended 30th June 2023

**B. CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION
FOR THE LAST THREE YEARS**

ACCOUNT / YEARS	2022/23	2021/22	2020/21	2020
Tuition	2,948,453	3,516,483	1,209,857	1,327,331
Operation	11,343,624	12,729,054	7,533,068	9,873,150
Infrastructure	1,546,000	2,400,000	-	-
TOTAL CAPITATION GRANTS	15,838,077	18,645,537	8,742,925	11,200,481

GRAPHICAL PRESENTATION

**CAPITATION GRANTS FROM THE MINISTRY OF
EDUCATION**

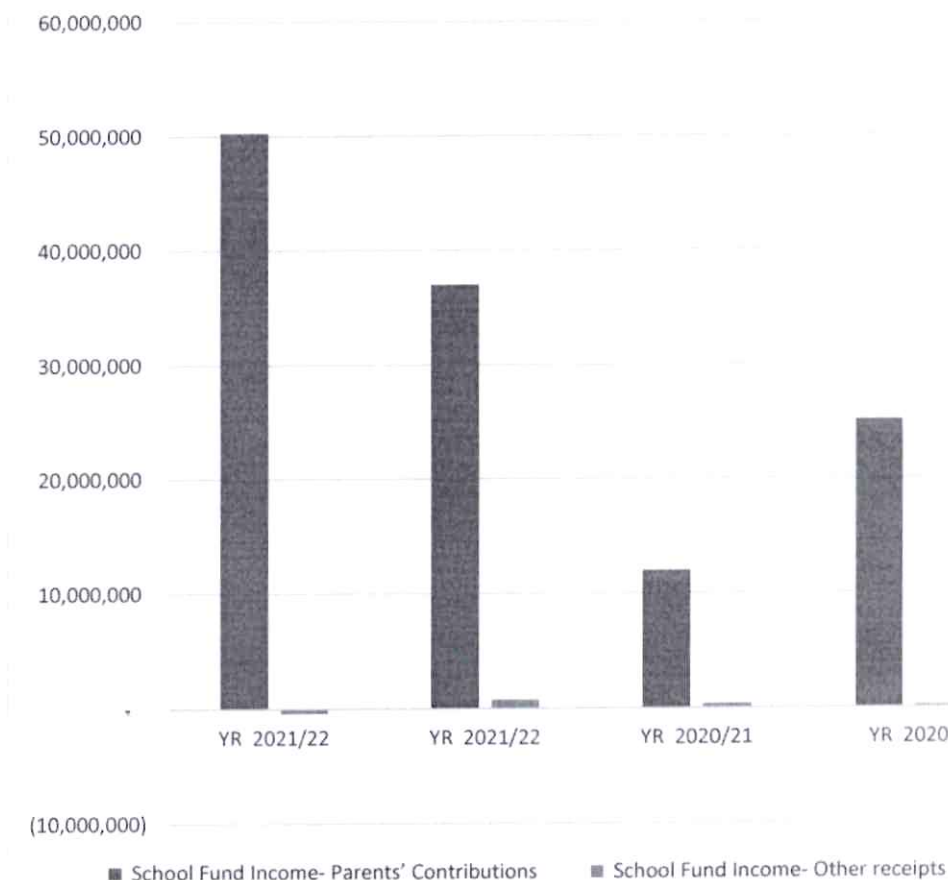


**C. A THREE-YEAR OVERVIEW OF GROWTH OF OTHER INCOME(S)
 EARNED BY THE SCHOOL.**

ACCOUNT / YEARS	2022/23	2021/22	2020/21	2020
School Fund Income- Parents' Contributions	50,289,109	37,004,501	11,929,099	25,088,224
School Fund Income- Other receipts	(382,940)	768,790	366,485	198,395
TOTAL OF OTHER INCOME(S)	49,906,169	37,773,291	12,295,584	25,286,619

GRAPHICAL PRESENTATION

**GROWTH OF OTHER INCOME(S) EARNED BY THE
 SCHOOL.**



**MATILIKU BOYS' HIGH SCHOOL
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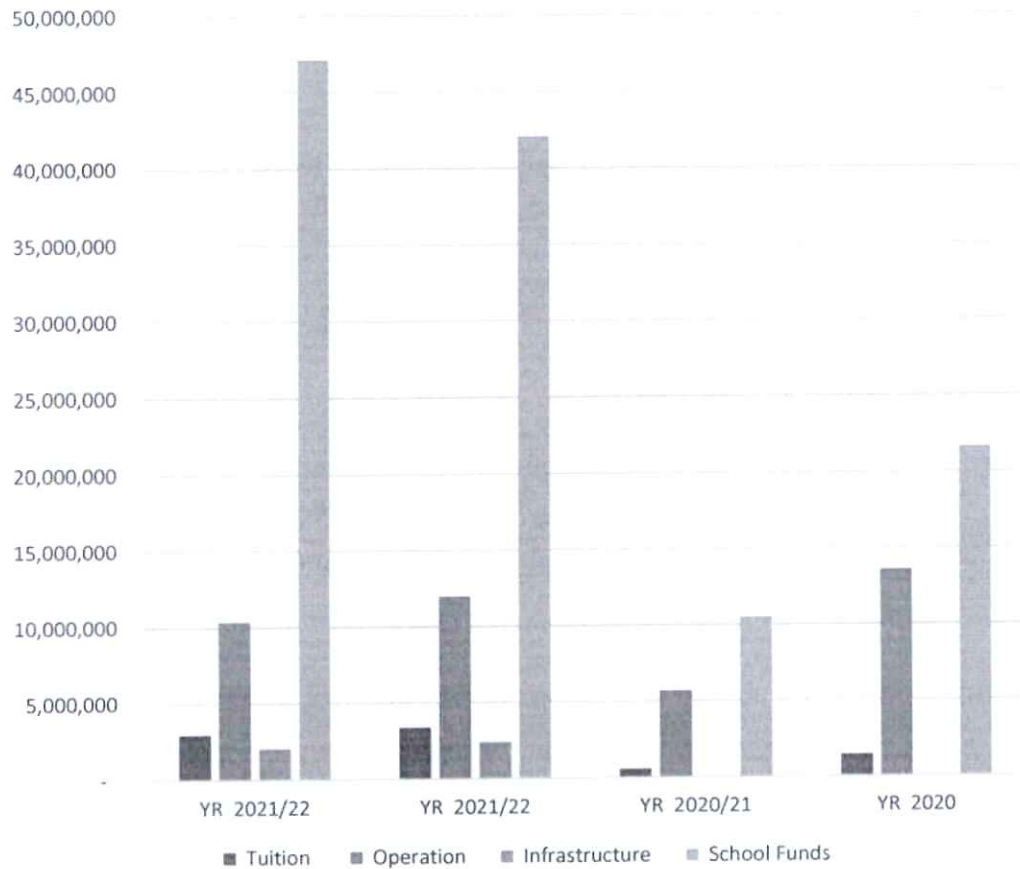
Annual Report and Financial Statements For the year ended 30th June 2023

D. A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

ACCOUNT / YEARS	2022/23	2021/22	2020/21	2020
Tuition	2,954,000	3,393,688	554,110	1,442,918
Operation	10,362,797	11,973,739	5,677,262	13,570,614
Infrastructure	2,030,760	2,410,000	-	-
School Funds	47,171,823	42,138,110	10,475,516	21,606,402
TOTAL EXPENDITURE	62,519,380	59,915,537	16,706,888	36,619,934

GRAPHICAL PRESENTATION

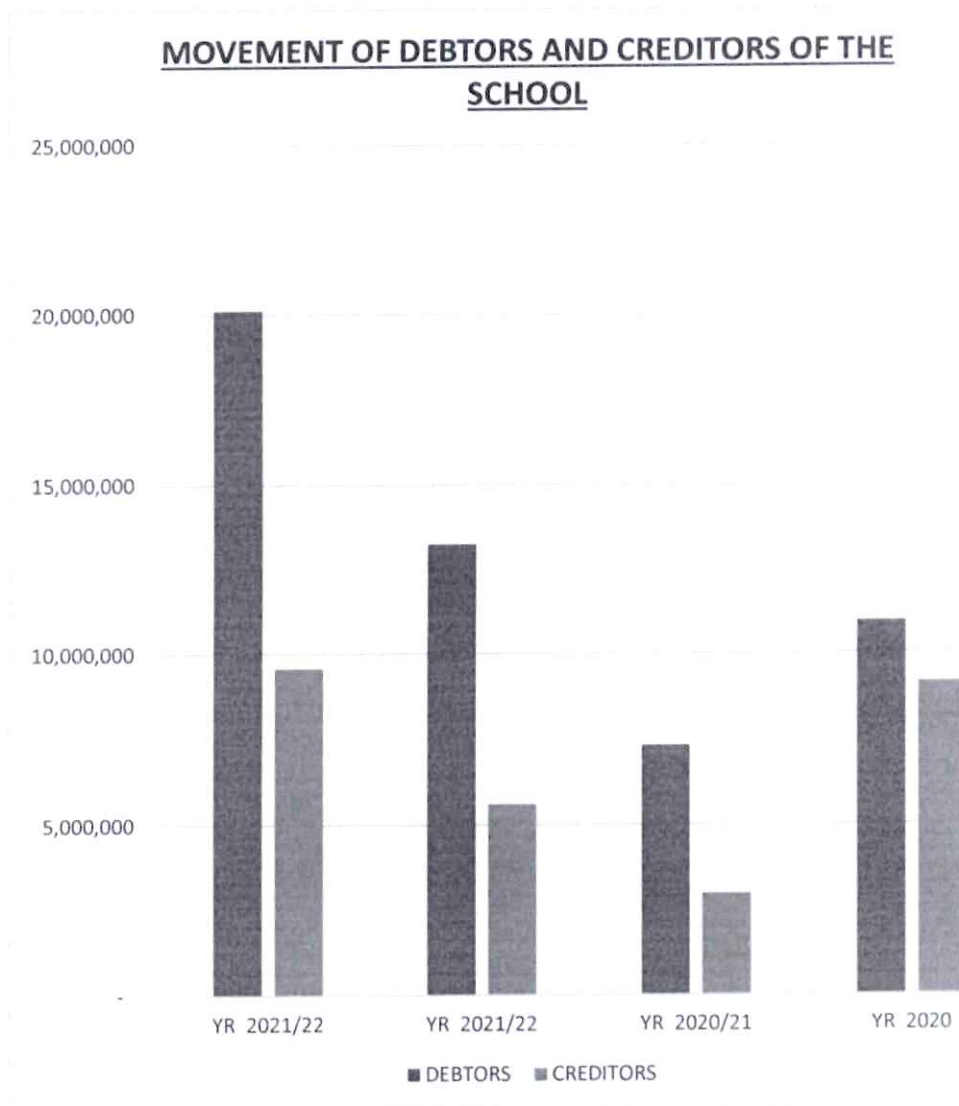
GROWTH IN EXPENDITURE OF THE SCHOOL



**E. MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL
OVER THE LAST THREE YEARS**

ACCOUNT / YEARS	2022/23	2021/22	2020/21	2020
DEBTORS	20,111,459	13,241,531	7,319,073	10,924,158
CREDITORS	9,586,708	5,610,050	2,975,171	9,161,979
RATIO OF DEBTORS TO CREDITORS	2 : 1	2 : 1	2 : 1	1 : 1

GRAPHICAL PRESENTATION



**MATILIKU BOYS' HIGH SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2023

b) TEACHER STUDENT RATIO:

	TSC	BOM	RETIRED/ TRANSFERRE D	NEWLY EMLOYE D	TOTALS
NO OF TEACHERS	25	23	2	3	48
NO OF STUDENTS	1,030	1,030	-	-	1,030
RATIO OF TEACHER TO STUDENT	1 : 42	1 : 45	-	-	1 : 22

NUMBER OF TEACHERS PER SUBJECT

SUBJECT	TEACHERS	NO OF STUDENTS
COMPUSURY		
ENGLISH	8	1,030
KISWAHILI	8	1,030
MATHEMATICS	13	1,030
ELECTIVE		
CHEMISTRY	7	570
BIOLOGY	6	354
PHYSICS	5	247
CRE	5	298
HISTORY AND GOVERNMENT	5	411
GEOGRAPHY	5	130
AGRICULTURE	5	146
BUSINESS STUDIES	4	222
COMPUTER	2	93

c) MEAN SCORE IN THE 2022 KCSE:

PERFORMANCE	2022	2021	2020	2019
KCSE MEAN SCORE	5.318	5.475	6.079	6.245
KCSE MEAN GRADE	C-	C-	C	C
TRANSITION TO UNIVERSITIES	40	79	85	68
TRANSITION TO OTHER COLLEGES	174	159	131	88

d) NUMBER OF CANDIDATES IN THE 2022 KCSE:

PERFORMANCE	2022	2021	2020	2019
KCSE CANDIDATES	214	238	216	156

e) CAPACITY OF THE SCHOOL:

ENROLMENT 1,030 BOYS

S/NO.	FACILITY	QUANTITY	NO. OF STUDENTS
1.	Dormitories Boys:	12	1,030
2.	Dining Hall	1	1,030
3.	Kitchen	1	1,030
4.	Laboratory	2	1,030
5.	Computer lab	1	1,030
6.	Toilets: Boys -	31	1,030
7.	Classrooms	20	1,030
8.	Aadministration blocks	1	
9.	Staff room	1	
10.	School land	72 Ha	
Games Facilities			
11.	Volleyball	2	1,030
12.	Football pitch	1	1,030
13.	Hockey	1	1,030
14.	Handball	2	1,030
15.	Basketball	2	1,030

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f) DEVELOPMENT PROJECTS CARRIED OUT BY THE SCHOOL:

NAME OF THE PROJECT	SOURCES OF FUNDS	STATUS OF THE PROJECT	INITIAL PROJECT COST	AMOUNT SPENT	EXPECTED COMPLETION TIME
Classrooms	MOE & Parents (RMI)	Work still in progress. 90%	19,058,872	17,000,000	Year 2023/24
Dormitory	MOE & Parents (RMI)	Work still in progress. 90%	19,058,872	17,000,000	Year 2023/24
Classrooms / Dormitory	MOE & Parents (RMI)	Work still in progress. 90%	19,058,872	17,000,000	Year 2023/24



School Principal

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

MATILIKU BOYS' HIGH SCHOOL

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PUBLIC SECONDARY SCHOOLS

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

4.STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

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

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

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

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

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 02/09/2024

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

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 03/09/2024

REPUBLIC OF KENYA



Enhancing Accountability

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Website: www.oagkenya.go.ke

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

REPORT OF THE AUDITOR-GENERAL ON MATILIKU BOYS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 - MAKUENI COUNTY

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 Boys' High School - Makueni County set out on pages 19 to 37, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023 and 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, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Basic Education Act, 2013.

Basis for Qualified Opinion

Long Outstanding and Unsupported Receivables

The statement of financial assets and financial liabilities and Note 13 to the financial statements reflects receivable's balance of Kshs.20,111,459. However, the balance included Kshs.2,933,134 being long outstanding debts of over one to three years. Further, significant accounting policies on accounts receivables as disclosed in Note 13 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.20,111,459 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.69,394,607 and Kshs.50,679,868 respectively, resulting to an under-collection of Kshs.18,714,739 or 27% of the approved budget. However, the School spent a balance of Kshs.57,102,592 against actual receipts of Kshs.50,679,868 resulting to over-utilization of Kshs.6,422,724 of the actual receipts. In addition, the budget was not balanced.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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, one issue was raised under the Report on Financial Statements and several issues under Report on Lawfulness and Effectiveness in use of Public Resources. However, Management had not resolved the issues as at 30 June, 2023.

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 sections 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 27 May, 2024 instead of the statutory deadline of 30 September, 2023. 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, 2023 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. Failure to Prepare a Procurement Plan

The statement of receipts and payments reflects an amount of Kshs.65,744,246 and Kshs.62,519,380 in respect of receipts and payments respectively. However, during the year, Management did not prepare an annual procurement plan as part of 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 financial year as part of the annual budget preparation process.

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

3. Unconfirmed Student Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition and operations amounts of Kshs.2,948,453 and Kshs.11,343,624 as disclosed in Note 1 and 2 to the financial statements. Review of capitation documents provided for audit revealed that there were discrepancies between the data in National Education Management Information System (NEMIS) and School records relating to the enrolment of students. In July and October, 2022, the student data in NEMIS reflected one thousand and eighty-seven (1,087) and one thousand and ninety-four (1,094) respectively while School registers reflected nine hundred and sixty-six (966) . Similarly, in February and June, 2023 the students' data in NEMIS reflected one thousand and ninety-three (1,093) and one thousand and thirty (1,030) while the school registers reflected nine hundred and sixty-two (962). The variances resulted in over-capitation totalling Kshs.1,664,781.

In the circumstances, value for money on the over-capitation could not be confirmed.

4. Failure to Transfer Infrastructure Funds from the Operations Bank Account

The statement of receipts and payments reflects operations grant amount of Kshs.11,343,624 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.4,304,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of school facilities. However, only Kshs.1,546,000 was transferred leaving a balance of Kshs.2,758,000 as at 30 June, 2023. This was contrary to the Ministry of Education Circular Ref.No:MOE.HQS/3/13/3 dated 16 June, 2021 which directed infrastructure funds as well as maintenance funds to be transferred to School infrastructure account within fifteen (15) days upon receipt of funds in the operations account.

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

The audit was conducted in accordance with the 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 Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the 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 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

21 November, 2024

MATILIKU BOYS' HIGH SCHOOL
P.O. BOX 2 - 90140 MATILIKU.
PUBLIC SECONDARY SCHOOLS
Annual Report and Financial Statements For the year ended 30th June 2023

5. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

DESCRIPTION OF VOTE HEAD	Note	2022/23 Kshs	2021/22 KSHS
RECEIPTS			
Capitation grants for tuition	1	2,948,453	3,516,483
Capitation grants for operations	2	11,343,624	12,729,054
Capitation grants for infrastructure	3	1,546,000	2,400,000
School Fund Income - Parents' Contributions	4	50,289,109	43,616,526
School Fund Income- Other receipts	5	(382,940)	1,057,561
TOTAL RECEIPTS		65,744,246	63,319,624
PAYMENTS			
Payments for Tuition	6	2,954,000	3,393,688
Payments for operations	7	10,362,797	11,973,739
Payments grants for infrastructure	8	2,030,760	2,410,000
Boarding and school fund payments	9	47,171,823	42,138,110
TOTAL PAYMENTS		62,519,380	59,915,537
SURPLUS/DEFICIT		3,224,866	3,404,087

The school financial statements were approved on2023 and signed by:

Name: **Dr. Boniface Mbithi**

Chair BOM

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 03/09/2024

MATILIKU BOYS' HIGH SCHOOL
P.O. BOX 2 - 90140 MATILIKU.
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Annual Report and Financial Statements For the year ended 30th June 2023

6. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2023

DESCRIPTION OF VOTE HEAD	Note	2022/23 Kshs	2021/22 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	885,158	608,838
Cash Balances	11	55,386	110
Total Cash and cash equivalent		940,544	608,948
Account's receivables	13	20,111,459	13,241,531
TOTAL FINANCIAL ASSETS		21,052,003	13,850,479
FINANCIAL LIABILITIES			
Accounts Payables	14	(9,586,708)	(5,610,050)
NET FINANCIAL ASSETS		11,465,295	8,240,429
REPRESENTED BY			
Accumulated Fund b/fwd.	15	8,240,429	4,836,342
Surplus/Deficit for the year		3,224,866	3,404,087
NET FINANCIAL POSITION		11,465,295	8,240,429

The school's financial statements were approved on _____ 2023 and signed by:

Name: **Dr. Boniface Mbithi**

Chair BOM

Sign: 

Date: 03/09/2024

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

Sign: 

Date: 03/09/2024

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

Bursar/ Finance Officer

Sign: 

Date: 03/09/2024

**MATILIKU BOYS' HIGH SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2023

7. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

DESCRIPTION OF VOTE HEAD	Note	2022/23	2021/22
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	2,948,453	3,516,483
Capitation grants for operations	2	11,343,624	12,729,054
Capitation grants for infrastructure	3	1,546,000	2,400,000
School fund income- Parents contributions/ fees	4a	43,419,181	37,982,839
School fund income- other receipts	5	(382,940)	1,057,561
Total receipts		58,874,318	57,685,937
Payments			
Payments for Tuition	6a	2,327,320	3,643,688
Payments for operations	7a	9,167,017	13,160,812
Payments grants for infrastructure	8a	1,545,760	2,410,000
Boarding and school fund payments	9a	45,502,625	33,390,068
Total payments		58,542,722	52,604,568
Net cash flow from operating activities	a	331,596	4,792,598
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets		-	(4,676,090)
Net cash flows from Investing Activities	b	-	(4,676,090)
CASH FLOW FROM BORROWING ACTIVITIES			
Increase in receivables		-	-
Increase in payables		-	-
Net cash flow from financing activities	c	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	d=a+b+c	331,596	116,508
Cash and cash equivalent at BEGINNING of the year	e	608,948	492,440
Cash and cash equivalent at END of the year	f=d+e	940,544	608,948

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P.O. BOX 2 - 90140 MATILIKU.
PUBLIC SECONDARY SCHOOLS**

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

The school's financial statements were approved on _____ 2023 and signed by:

Name: **Dr. Boniface Mbithi**

Chair BOM

Sign:

Date:.....

Name: **Mr. Ndivo J.M**

School Principal/ Secretary
to BOM

Sign: 

Date: **03/09/2024**

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

Bursar/ Finance Officer

Sign:

Date:.....

**P RINCIPAL
MATILIKU HIGHSCHOOL
P.O. Box 2 MATILIKU**

MATILIKU BOYS' HIGH SCHOOL
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8. STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
Teaching / Learning Materials	3,000,000	-	3,000,000	2,948,453	98%
(2) Capitation Grant on Operations					
Other Vote Heads (P. Emol / Lt&T / Ew&C/ Adm. Cost)	15,030,000	-	15,030,000	9,059,249	60%
Repairs And Maintenance	1,800,000	-	1,800,000	2,117,000	118%
Activity		-	-	167,375	
3) FDSE for infrastructure					
Maintenance &Improvement MoE	4,500,000	-	4,500,000	1,546,000	34%
(4) Fees Charged on Parents					
Medical & Insurance Expenses	1,199,400	-	1,199,400		
Activity	360,000	-	360,000	117,970	33%
Fees Arrears	8,353,007	-	8,353,007	10,308,397	123%
Boarding Equipment and Stores	33,192,000	-	33,192,000	24,799,364	75%
5) Miscellenous Income					
Loans / Borrowing					
Rent income	150,200	-	150,200	87,100	58%

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Income From Farming Activities	350,000	-	350,000	(738,130)	-211%
School Canteen	350,000	-	350,000	188,980	54%
Losses / Recoveries	60,000	-	60,000		0%
Income From Bus Hire	450,000	-	450,000	60,000	13%
Pig Sales	600,000	-	600,000		
Interest Income		-	-	18,110	
Total Income	69,394,607	-	69,394,607	50,679,868	73%
(6) Expenditure For Tuition					
Teaching / Learning Materials	3,000,000	-	3,000,000	1,984,213	66%
Bank Charges		-	-	2,107	
(7) Expenditure For Operations					
Other Vote Heads (P. Emol / Lt&T / Ew&C/ Adm. Cost)	15,030,000	-	15,030,000	8,119,611	54%
Repairs, Maintenance & Improvements	900,000	-	900,000	83,000	9%
(8) Expenditure For infrastructure					
Construction of classrooms		-	-	1,544,500	
Construction of LAB		-	-		
Construction of DORMS		-	-		
Purchase of furniture	652,000	-	652,000		
Purchase of equipment	248,000	-	248,000		

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Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	A	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(9) Expenditure For school fund/lunch/boarding					
Other Vote Heads (P. Emol / Lt&T / Ew&C/ Adm. Cost)		-	-	17,762,457	
Repairs, Maintenance and Improvements		-	-	682,635	
Medical & Insurance Expenses	1,199,400	-	1,199,400		
Activity	360,000	-	360,000	1,486,150	413%
Boarding Equipment and Stores	33,192,000	-	33,192,000	21,126,769	64%
Sundry Creditors	5,610,050	-	5,610,050	4,311,150	77%
Farm Inputs / implements	250,000	-	250,000		
Treatment of cows	180,000	-	180,000		
Purchase of manure	30,000	-	30,000		
Animal feeds	650,000	-	650,000		
Painting of staff quarters	200,000	-	200,000		
Treatment of Pigs	350,000	-	350,000		
Totals Expenditure	61,851,450	-	61,851,450	57,102,592	

9. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

The school recognises all receipts from the various sources when the event occurs, and 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. Income arising from school fees is recognised when the event occurs whether cash is received or not. Expenditure arising from operations is recognised when the event occurs irrespective of receipt of cash.

3. In-kind contributions

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

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4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

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

**MATILIKU BOYS' HIGH SCHOOL
P.O. BOX 2 - 90140 MATILIKU.
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Annual Report and Financial Statements For the year ended 30th June 2023

10. NOTES TO THE FINANCIAL STATEMENTS

1 Government Grants for Tuition

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Teaching/learning materials	2,948,453	3,516,483
Total	2,948,453	3,516,483

2 Government Grants for Operations

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	9,059,249	11,371,985
Repairs maintenance and Improvements	2,117,000	1,357,069
Activity	167,375	
Total	11,343,624	12,729,054

3 Government Grants for infrastructure

Description	2022/23	2021/22
	Kshs	Kshs
MOEST	1,546,000	2,400,000
Total	1,546,000	2,400,000

4 School Fund Income - Parents Contribution/Fees

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Boarding Equipment and Stores	41,977,689	35,113,090
Repairs and maintenance	2,167,726	1,717,219
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	7,785,294	6,705,512
Uniforms	(1,759,570)	-
Activity	117,970	80,705
Total	50,289,109	43,616,526

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

**4a. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT –
ADJUSTMENTS FOR CASHFLOW STATEMENT**

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Total in Note 4 above	50,289,109	43,905,297
Less: Fees Arrears - current year	(17,178,325)	(10,438,894)
Add: Fees arrears Recoverd	10,308,397	4,516,436
Total	43,419,181	37,982,839

5 Miscellaneous Incomes

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Bus Hire	60,000	-
Rent income	87,100	108,950
Farming activities	(738,130)	335,150
School canteen	188,980	324,690
Loses	-	288,771
Bank Interest	18,110	-
Students' Id Cards	1,000	-
Total	(382,940)	1,057,561

6 Tuition

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Teaching/learning materials	2,951,893	3,389,376
Bank charges	2,107	4,312
TOTAL	2,954,000	3,393,688

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

Notes to the Financial Statements (continued)

6a. PAYMENTS FOR TUITION - ADJUSTMENTS FOR CASHFLOW STATEMENT

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Total in Note 6 above	2,954,000	3,393,688
Less: Creditors for the current year	(967,680)	
Add: Creditors Paid	341,000	250,000
TOTAL	2,327,320	3,643,688

7 Operations

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	10,273,291	10,586,850
Repairs maintenance and Improvements	83,000	1,367,225
Bank Charges	6,506	19,664
TOTAL	10,362,797	11,973,739

7a. PAYMENTS FOR OPERATIONS ACCOUNT - ADJUSTMENTS FOR CASHFLOW STATEMENT

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Total in Note 7 above	10,362,797	11,973,739
Less: Creditors for the current year	(2,153,680)	-
Add: Creditors Paid	957,900	1,187,073
TOTAL	9,167,017	13,160,812

8 Infrastructure

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Infrastructure grant – classrooms	2,029,500	2,410,000
Bank Charges	1,260	-
TOTAL	2,030,760	2,410,000

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

Notes to the Financial Statements (continued)

**8a. INFRASTRUCTURE ACCOUNT PAYMENTS - ADJUSTMENTS
FOR CASHFLOW**

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Total in Note 8 Above	2,030,760	2,410,000
Less: Sundry Creditors	(485,000)	-
TOTAL	1,545,760	2,410,000

9 Boarding And School Fund

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Boarding Equipment and Stores/ Lunch	27,107,117	23,376,676
Repairs and maintenance	682,635	3,308,865
Other Vote Heads (P. Emol / LT&T / EW&C/ Adm. Cost)	17,762,457	13,584,760
Activity	1,486,150	631,530
School canteen	-	6,400
Ground and Bus Hire	-	37,000
Farming activities	-	1,192,879
Bank Charges	133,464	-
TOTAL	47,171,823	42,138,110

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PUBLIC SECONDARY SCHOOLS**

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

Notes to the Financial Statements (continued)

**9a. BOARDING AND SCHOOL FUND PAYMENTS - ADJUSTMENTS
FOR CASHFLOW STATEMENT**

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Total in Note 9 Above	47,171,823	42,138,110
Less: Sundry Creditors	(5,980,348)	(5,610,050)
Add: Creditors Paid	4,311,150	1,538,098
Add: Asset acquisition	-	(4,676,090)
TOTAL	45,502,625	33,390,068

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022/23	2021/22
	Active/Dormant		Kshs	Kshs
Tuition Account - KCB Emali Branch	Active		102,934	120,801
Operations Account - KCB Machakos Branch	Active		132,389	63,842
Infrastructural Account - KCB Emali Branch	Active		692	452
School Fund Account/Boarding - KCB Wote Branch	Active		401,779	408,160
School Fund Account/Boarding - Equity Emali Branch	Active		231,781	-
Savings Account - KCB Emali Branch	Dormant		15,583	15,583
Total			885,158	608,838

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11 Cash In Hand

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Notes and Coins	55,386	110
Total	55,386	110

12 Short Term Investments

Description	2022/23	2021/22
	Kshs	Kshs
Cooperative Shares	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
Total	-	-

13 Accounts Receivable

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Fees arrears	20,111,459	13,241,531
Total	20,111,459	13,241,531

13 b Ageing Analysis of Accounts Receivable

Description	2022/23		2021/22	
	Kshs		Kshs	
	2022/23	% of the total	2021/22	% of the total
Less than 1 year	17,178,325	85%	10,438,894	79%
Between 1- 2 years	2,452,355	12%	-	-
Between 2-3 years	377,414	2%	2,802,637	21%
Over 3 years	103,365	1%	-	-
Total	20,111,459	100%	13,241,531	100%

14 Accounts Payable

DESCRIPTION	2022/23	2021/22
	KSHS	KSHS
Trade creditors (See ageing below and appendix 1)	9,586,708	5,610,050
Total	9,586,708	5,610,050

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Notes to the Financial Statements (continued)

14a. Ageing Analysis of Accounts Payable

Description	2022/23		2021/22	
	Kshs		Kshs	
	2022/23	% of the total	2021/22	% of the total
Less than 1 year	9,586,708	100%	5,610,050	100%
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	9,586,708	100%	5,610,050	100%

15 Fund Balance Brought Forward

Description	2022/23	2021/22
	Kshs	Kshs
Bank balances	608,838	492,440
Cash balances	110	-
Receivables	13,241,531	7,319,073
Payables	(5,610,050)	(2,975,171)
Total	8,240,429	4,836,342

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Other important disclosure notes

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

16 Non-current Liabilities Summary

Description	2022/23	2021/22
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Total	-	-

17 Biological assets

Description	Numbers	2022/23	2021/22
		Kshs	Kshs
Cattle	9	900,000	900,000
Trees	300	3,000,000	3,000,000
Mango trees	50	25,000	25,000
Poultry	100	800,000	800,000
Total		4,725,000	4,725,000

18 Borrowings

Description	2022/23	2021/22
	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	-	-
Balance at the end of the year	-	-

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Other important disclosure notes

19 Stock/ Inventory

Description	2022/23	2021/22
	Kshs	Kshs
Food stuffs	216,135	189,947
Lab consumables	145,117	159,230
Balance at end of the year	361,252	349,177

20 Progress On Follow Up Of Auditor Recommendations

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

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



Sign and Date
Principal

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

08/09/2024

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11. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier Of Goods Or Services		Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
		a	b	c	d=a-c		
		Kshs		Kshs	Kshs	Kshs	
1.	Everest Business Suppliers	366,850	2021/22	205,850	161,000	205,850	Cleared
2.	Kamuga Enterprises	108,000	2021/22	108,000	-	108,000	Cleared
3.	Muthembwa Investments	26,600	2021/22	26,600	-	26,600	Cleared
4.	Kaman Lab Supplies	627,780	2022/23	-	627,780		To be cleared
5.	Marrow Suppliers	333,220	2021/22	188,820	144,400	188,820	Cleared
6.	Geosoric Enterprises	163,000	2022/23	-	163,000	-	To be cleared
7.	Tasha General Suppliers	358,500	2021/22	358,500	-	358,500	Cleared
8.	Stellah Enterprises	420,000	2021/22	420,000	-	420,000	Cleared
9.	Nesveva Enterprises	138,320	2022/23	-	138,320		To be cleared
10.	Eighty Miles	369,820	2021/22	369,820	-	369,820	Cleared
11.	David Muli	63,850	2022/23	26,650	37,200	26,650	To be cleared
12.	Boolean Bookshop	1,310,560	2021/22	410,000	900,560	410,000	Cleared
13.	Lijon Enterprises	329,630	2021/22	329,630	-	329,630	Cleared
14.	Kwitu Enterprises	527,350	2021/22	527,350	-	527,350	Cleared
15.	Patel Shop	432,720	2021/22	432,720	-	432,720	Cleared

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16.	Danstar Enterprises	1,702,320	2021/22	840,320	862,000	840,320	To be cleared
17.	DPL Festive Ltd	1,776,473	2021/22	529,870	1,246,603	529,870	To be cleared
18.	First Born Multimedia	430,000	2022/23	-	430,000	-	To be cleared
19.	Elsach Enterprises	515,500	2022/23	-	515,500	-	To be cleared
20.	Artick Enterprises	1,375,400	2022/23	-	1,375,400	-	To be cleared
21.	Carol Thuku	676,000	2022/23	-	676,000	-	To be cleared
22.	Unified Equipment	556,950	2022/23	-	556,950	-	To be cleared
23.	Mpajje Glassmart	16,765	2022/23	-	16,765	-	To be cleared
24.	Targeter Education Publishers Ltd	34,500	2022/23	-	34,500	-	To be cleared
25.	Kisasi Hardware (Lockers)	90,000	2022/23	-	90,000	-	To be cleared
26.	Sub-Total	12,750,108		4,774,130	7,975,978	4,774,130	
27.	Supply of services						
28.	Mirritech Enterprises	324,320	2021/22	220,320	104,000	220,320	Cleared
29.	Pest Masters Care Services	1,047,800	2021/22	463,500	584,300	463,500	Cleared
30.	Commettie Agencies	488,600	2021/22	152,100	336,500	152,100	Cleared
31.	Kieti's Family Shop	-	2020	-	-	-	Cleared
32.	Accolade Engineering Works	100,000	2022/23	-	100,000	-	To be cleared
33.	Anrew Services	100,930	2022/23	-	100,930	-	To be cleared
34.	Lidau Enterprises	385,000	2022/23	-	385,000	-	To be cleared
	Sub-Total	2,446,650		835,920	1,610,730	835,920	
	Grand Total	15,196,758		5,610,050	9,586,708	5,610,050	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

ASSET CLASS	HISTORICAL COST B/F (KSHS) 1ST JULY 2022	ADDITIONS DURING THE YEAR (KSHS)	DISPOSALS DURING THE YEAR (KSHS)	HISTORICAL COST C/F (KSHS) 30TH JUNE 2023
Land 1 (Estimated current market Value)	10,000,000	N/A	N/A	10,000,000
Land 2	N/A	N/A	N/A	N/A
Buildings and structures	30,000,000	4,676,090	-	34,676,090
Motor vehicles - KBJ 250U	4,400,000	N/A	N/A	4,400,000
Office equipment, furniture and fittings	400,000	N/A	N/A	400,000
ICT Equipment, and Other ICT Assets	500,000	N/A	N/A	500,000
Tools and apparatus	600,000	N/A	N/A	600,000
Textbooks	GoK fund	N/A	N/A	N/A
Other Machinery and Equipment	350,000	N/A	N/A	350,000
Intangible assets- soft ware	150,000	N/A	N/A	150,000
Total	46,400,000	4,676,090	-	51,076,090

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3 – LIST OF NON-TEACHING STAFF AS AT 30/06/2023

NO	NAME	DESIGNATION
1.	Joseph Kilonzo	Lab. Asst
2.	Rachael Kisuli	A/Clerk
3.	Anna Muli	Secretary
4.	Justin Kioko	Groundman
5.	Jackson Mutuku	Chef
6.	Charles K. Mutie	Office Messenger
7.	Joseph M. Muoki	Cook
8.	Stellamaris Mutua	Secretary
9.	Syvester N. Kasyoka	Cook
10.	James Wambua	Security
11.	Benson Ngile	Security
12.	Charles Mwanzia	Security
13.	Annah Muia	Cook
14.	Jones Mutis0	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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**ANNEX 4 – LIST OF DEBTORS FOR FEES ARRERS – ACCOUNTS
RECEIVABLE**

FORM 1 – JUNE 2023

ADM NO	STUDENT	TOTAL FEES ARREARS TODATE	LESS THAN 1 YEAR OLD	LESS THAN 2 YEARS OLD	LESS THAN 3 YEARS OLD	3 YEARS AND ABOVE OLD
7538	Moses Matheka	72,000	40,435	31,565	-	-
7656	Ramadhan Kamanza	5,600	5,600	-	-	-
7702	Muendo Richard	350	350	-	-	-
7705	Ngui Daniel Kithome	8,350	8,350	-	-	-
7706	Kasanga Sila Chosen	3,350	3,350	-	-	-
7707	Mwendwa Kennedy	350	350	-	-	-
7710	Ngao Joseph	8,800	8,800	-	-	-
7711	Onyango Henry	50	50	-	-	-
7712	Mutinda Mukunza	4,350	4,350	-	-	-
7713	Mambo Muasya	13,350	13,350	-	-	-
7716	Somba Benendict M	13,350	13,350	-	-	-
7717	Mukula Stanley Ngei	4,750	4,750	-	-	-
7724	Musyoki Mutuku	2,350	2,350	-	-	-
7731	Mutinda Nzioki	13,350	13,350	-	-	-
7733	Mwendwa Mutinda	21,450	21,450	-	-	-
7734	Gona Wilson	21,950	21,950	-	-	-
7737	Solonga Keith Lenian	20,450	20,450	-	-	-
7739	Maundu Titus Muuo	3,450	3,450	-	-	-
7741	Ndutu Mutuku E	2,000	2,000	-	-	-
7742	Nzusyo Peter	13,350	13,350	-	-	-
7744	Mwendwa Victor Musyoki	10,850	10,850	-	-	-
7746	Abdillahi Mohammed	31,950	31,950	-	-	-
7749	Mukuvi Makau	13,350	13,350	-	-	-
7750	Mwendwa Mbingo	6,850	6,850	-	-	-
7751	Musau Nzomo B	18,890	18,890	-	-	-
7752	Nyagaka Micheal M	16,950	16,950	-	-	-
7753	Otieno Reuben Ombewa	5,350	5,350	-	-	-
7755	Nzioki Benedict	5,350	5,350	-	-	-
7758	Musyoka Given Muli	3,350	3,350	-	-	-
7759	Mwendwa Kimuyu Brian	13,350	13,350	-	-	-

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7763	Muange Victor Makau	3,350	3,350	-	-	-
7765	Muia Alex Muthoka	350	350	-	-	-
7767	Mambo Eric Kyalo	6,350	6,350	-	-	-
7769	Mutimbi Brian	4,350	4,350	-	-	-
7772	Musyoka Oliver	50	50	-	-	-
7773	Kalonzo Brian Mutunga	2,000	2,000	-	-	-
7775	Issa Maulid	9,350	9,350	-	-	-
7778	Mueni John Matheka	11,950	11,950	-	-	-
7779	Kyalo Emmanuel Musuva	3,350	3,350	-	-	-
7781	Saitoti Albert Loisen	13,350	13,350	-	-	-
7783	Amani Felix Nzola	23,050	23,050	-	-	-
7788	Katio Musyoki	13,350	13,350	-	-	-
7789	Muthoka Christian	1,350	1,350	-	-	-
7791	Victor James	32,950	32,950	-	-	-
7792	Muema Isaack Kitheka	15,450	15,450	-	-	-
7793	Kyalo Festus Muuo	23,450	23,450	-	-	-
7795	Ferguson Partine	13,350	13,350	-	-	-
7798	Kioko Stanley Munyala	9,950	9,950	-	-	-
7800	Mbungu Stephen Peter	13,350	13,350	-	-	-
7801	Mutheu Jasper Mutuku	5,450	5,450	-	-	-
7802	Keli Francis	41,450	40,435	1,015	-	-
7804	Mutua Alfred	3,350	3,350	-	-	-
7805	Mutunga Desire Damian	13,733	13,733	-	-	-
7806	Muema Christopher Nzangi	5,350	5,350	-	-	-
7807	Mbithi Simon Mutuku	7,350	7,350	-	-	-
7809	Mukethe Barack Kyalo	350	350	-	-	-
7810	Musyoka Patrick Kamau	11,550	11,550	-	-	-
7812	Mumo Meshack	6,290	6,290	-	-	-
7813	Mutuku Patrick Muuo	10,350	10,350	-	-	-
7816	Mwangangi Benson Mbithi	3,350	3,350	-	-	-
7817	Mwendwa Victor	5,350	5,350	-	-	-
7818	Nyamai Peter Munyao	350	350	-	-	-
7820	Kyende D Mutuku	4,350	4,350	-	-	-
7821	Mwindu Isa	4,250	4,250	-	-	-
7822	Mutava Timothy Muuo	4,850	4,850	-	-	-
7823	Mwendwa Erick Obed	17,450	17,450	-	-	-
7824	Mutua Joseph	11,350	11,350	-	-	-
7827	Odhiambo Danzel	2,000	2,000	-	-	-
7828	Matano Abdalla	13,350	13,350	-	-	-
7829	Chale Nyamawi	15,350	15,350	-	-	-
7830	Kioko Samuel	5,350	5,350	-	-	-
7833	Kyule Boaz Musumbi	4,350	4,350	-	-	-

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7836	Musembi Lawrence	8,350	8,350	-	-	-
7840	Kioko Felix	15,350	15,350	-	-	-
7841	John Moses Waita	11,079	11,079	-	-	-
7842	Muli Dennis	38,990	38,990	-	-	-
7844	Ngumbau Caleb Mutinda	3,350	3,350	-	-	-
7845	Mutunga Emmanuel Kasike	2,000	2,000	-	-	-
7846	Keya Edwin Musyimi	33,950	33,950	-	-	-
7847	Muindi Baraka Mbithi	31,950	31,950	-	-	-
7848	Mutinda Mambo Isaac	33,950	33,950	-	-	-
7849	Mbuva Mathew Kilatya	33,950	33,950	-	-	-
7853	Odhiambo Paul	32,950	32,950	-	-	-
7854	Musyoka Nicholas	12,475	12,475	-	-	-
7855	Seil Mohammed	3,000	3,000	-	-	-
7856	Mutua Samuel Nzioka	11,250	11,250	-	-	-
7857	Muendo Trevor	5,200	5,200	-	-	-
7858	Mulei Christopher	36,520	36,520	-	-	-
7859	Munywoki Derick	8,350	8,350	-	-	-
7860	Mwendwa Peter	33,950	33,950	-	-	-
7861	Sonko Daniel Muturi	13,350	13,350	-	-	-
7867	Omondi Wilton	9,500	9,500	-	-	-
7868	Mutua Onesmus Makau	3,350	3,350	-	-	-
7869	Bosco Mutua	9,150	9,150	-	-	-
7870	Thigiru Johnas	10,975	10,975	-	-	-
7872	Kyalo Evance Ngumbau	13,350	13,350	-	-	-
7874	Makuthi David	11,450	11,450	-	-	-
7875	Assumwa Dancun	33,950	33,950	-	-	-
7876	Kisemei John Kosei	11,706	11,706	-	-	-
7877	Kisemei Shameloki Sumsung	3,950	3,950	-	-	-
7880	Nzioka Gerald Ngolya	2,400	2,400	-	-	-
7882	Omondi Delchris	4,350	4,350	-	-	-
7883	Kyalo Brian	5,350	5,350	-	-	-
7885	Wambua Samuel	600	600	-	-	-
7886	Kituku Justus Mutua	3,350	3,350	-	-	-
7887	Kaingu Christopher	31,950	31,950	-	-	-
7888	Katungwa P Mwangi	32,950	32,950	-	-	-
7889	Muteti Eric	33,950	33,950	-	-	-
7890	Alvin Kioko	7,850	7,850	-	-	-
7891	Musumbi Nicholas	33,950	33,950	-	-	-
7892	Manzi Gift	19,450	19,450	-	-	-
7893	Kilonzo Jimmigait	23,450	23,450	-	-	-
7894	Mumo Charles	41,450	40,435	1,015	-	-
7895	Okoth Biden	16,450	16,450	-	-	-

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7897	Mutuku Shadrack Musyoka	13,990	13,990	-	-	-
7898	Micheal Benson Musya	22,100	22,100	-	-	-
7899	Nyamasyo Emmanuel	10,350	10,350	-	-	-
7900	Muendo Brian	15,990	15,990	-	-	-
7901	Mutua Anelka	5,450	5,450	-	-	-
7904	Paul Benson Kimeu	16,990	16,990	-	-	-
7905	Musyoka John Joshua	13,350	13,350	-	-	-
7906	Muteti Charles	41,450	40,435	1,015	-	-
7907	Randy Okwaro Romeo	5,000	5,000	-	-	-
7910	Samuel Tonny Kyama	16,750	16,750	-	-	-
7911	Parut Jackson Loiparuni	20,850	20,850	-	-	-
7912	Muthoka Anthony Kasyoki	3,350	3,350	-	-	-
7913	Leishorua Martine	11,450	11,450	-	-	-
7914	Musyoki Joshua Mwendwa	33,950	33,950	-	-	-
7915	Mutiku Muthiani	22,450	22,450	-	-	-
7917	Mshighati Geoffrey Peter	16,370	16,370	-	-	-
7918	Ntawuasa Gedion Papaiyo	20,450	20,450	-	-	-
7919	Mutinda Ezra Mueke	39,450	39,450	-	-	-
7920	Ibrahim Ismail	41,450	40,435	1,015	-	-
7921	Mutsafa Ismail	39,450	39,450	-	-	-
7922	Parsanka Naanyu	13,450	13,450	-	-	-
7923	Mungai Daniel	41,450	40,435	1,015	-	-
7924	Mwanzia Kelvin Mambo	41,450	40,435	1,015	-	-
7925	Moses Charles Mumo	22,850	22,850	-	-	-
7926	Kyalo Vincent Matiku	41,450	40,435	1,015	-	-
7927	Bernard Mutiso	34,450	34,450	-	-	-
7928	Shadrack Mwanzia	41,450	40,435	1,015	-	-
7930	Melubo Joshua	13,350	13,350	-	-	-
7931	David Joshua Kasyoki	36,450	36,450	-	-	-
7932	Mutisya Joel Lemayian	39,450	39,450	-	-	-
7935	Sammy Ashavine Olumati	26,150	26,150	-	-	-
7937	Ali Isse Mohamed	22,850	22,850	-	-	-
7941	Semera Eliud Siranka	13,250	13,250	-	-	-
7946	Wambua Joshua Kinyamao	24,450	24,450	-	-	-
7948	Kalonzo Stephen	14,450	14,450	-	-	-
7949	Ntimama Emmanuel	42,050	40,435	1,615	-	-
7952	Ochieng Winner	3,000	3,000	-	-	-
	Total	2,374,348	2,333,048	41,300	-	-

FORM 2 – JUNE 2023

ADM NO	STUDENT	TOTAL FEES	LESS THAN 1	LESS THAN	LESS THAN	3 YEARS
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		ARREARS TODATE	YEAR OLD	2 YEARS OLD	3 YEARS OLD	AND ABOVE OLD
7179	Muteti Elijah	22,650	22,650	-	-	-
7186	Mutinda David Mutua	79,485	40,435	39,050	-	-
7332	Joe MURITHI	16,850	16,850	-	-	-
7333	Nicholus Mutua	12,550	12,550	-	-	-
7334	James Wambua	17,290	17,290	-	-	-
7335	Abraham Kyengo	25,150	25,150	-	-	-
7338	Richard Kioko	18,500	18,500	-	-	-
7340	Kyalo Morris	2,950	2,950	-	-	-
7341	Fredrick Musembi	3,950	3,950	-	-	-
7342	Shadrack Mutua	23,800	23,800	-	-	-
7343	Alex Githaiga	5,000	5,000	-	-	-
7346	Julius Wambua	5,950	5,950	-	-	-
7349	Mure Meshack	8,400	8,400	-	-	-
7350	Victor Kyalo	28,750	28,750	-	-	-
7352	Junior Wambua	21,200	21,200	-	-	-
7353	Kennedy Mutinda	2,600	2,600	-	-	-
7355	Renox Mutua	9,800	9,800	-	-	-
7356	Stephen Musyoka	16,950	16,950	-	-	-
7358	Muendo Kimanthi	22,150	22,150	-	-	-
7360	Amos Musyoka	12,150	12,150	-	-	-
7362	Timothy Muange	28,600	28,600	-	-	-
7363	Patrick Mutua	3,050	3,050	-	-	-
7365	Kioko Amos	26,950	26,950	-	-	-
7366	Josphat Kyumwa	30,150	30,150	-	-	-
7367	Barack Ngao	16,550	16,550	-	-	-
7368	Bryton Keli	6,100	6,100	-	-	-
7369	Albert Kasirimo	4,700	4,700	-	-	-
7370	Dennis Mutinda	19,850	19,850	-	-	-
7371	Joseph Charles	19,000	19,000	-	-	-
7372	Collins Mutunga	23,950	23,950	-	-	-
7373	Mark Kimeu Kyeva	14,150	14,150	-	-	-
7375	Daniel Ngala	47,200	40,435	6,765	-	-
7376	Lazarus Muendo	25,150	25,150	-	-	-
7377	Elvince Musyala Mutua	600	600	-	-	-
7381	Edward Mutiso	2,000	2,000	-	-	-
7383	Samuel Musyoka	22,050	22,050	-	-	-
7384	Hammertone Aura	20,150	20,150	-	-	-
7386	Wayne Peter	11,550	11,550	-	-	-
7387	Brainwell Musyoka	21,450	21,450	-	-	-

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7388	Adrew Mbaya	4,100	4,100	-	-	-
7389	Samuel Nzioka	12,000	12,000	-	-	-
7390	Paul Muinde	9,950	9,950	-	-	-
7391	Edwin Kimeu	16,750	16,750	-	-	-
7393	Tom Masika	5,950	5,950	-	-	-
7394	David Kyalo	34,550	34,550	-	-	-
7395	William Muuo	23,650	23,650	-	-	-
7396	Ngui Nyaa	22,600	22,600	-	-	-
7397	Evans Mutua	23,950	23,950	-	-	-
7399	Joshua Matheka	16,150	16,150	-	-	-
7400	Sila Pius	12,000	12,000	-	-	-
7402	Joshua Legiamon	6,550	6,550	-	-	-
7403	Francis Musau	13,950	13,950	-	-	-
7404	Joshua Mwendwa	19,200	19,200	-	-	-
7405	Daniel Mwendwa	3,650	3,650	-	-	-
7406	Peter Mwanzia	33,250	33,250	-	-	-
7407	Robben Ochieng	44,040	40,435	3,605	-	-
7409	Aldrin Baraka	36,550	36,550	-	-	-
7411	Peter Kalanzo	25,150	25,150	-	-	-
7414	Baraka Mwambagho	10,550	10,550	-	-	-
7415	Raymond Kizito	39,800	39,800	-	-	-
7416	Brian Muendo	26,150	26,150	-	-	-
7417	Muuo J Peter	11,350	11,350	-	-	-
7418	Derrick Lemayian	20,950	20,950	-	-	-
7419	Dennis Musyoka	10,000	10,000	-	-	-
7420	Shadrack Mutunga	27,300	27,300	-	-	-
7421	Ryan Kimeu	37,150	37,150	-	-	-
7422	John Mutua	16,300	16,300	-	-	-
7423	Joel Nzioki	19,550	19,550	-	-	-
7424	Festus Kithuka	14,200	14,200	-	-	-
7425	Daniel Muuo	36,950	36,950	-	-	-
7426	Fabian Macharia	18,600	18,600	-	-	-
7427	Peter Mutiso	6,950	6,950	-	-	-
7428	Everson Nyambu	14,350	14,350	-	-	-
7430	David Muuo	18,600	18,600	-	-	-
7431	Gideon Simanka	13,350	13,350	-	-	-
7432	Douglas Mwamsae	6,210	6,210	-	-	-
7434	William Jacob	9,330	9,330	-	-	-
7435	Joe Maina	30,250	30,250	-	-	-
7436	Joshua Ngumbau	30,000	30,000	-	-	-
7437	Stephen Mbuvi	5,000	5,000	-	-	-
7438	Denis Maingi	40,150	40,150	-	-	-

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7439	Jeremiah Wambua	28,550	28,550	-	-	-
7440	Dennis Kisemei	13,300	13,300	-	-	-
7441	Gabriel Mutunga	35,150	35,150	-	-	-
7442	Prince Mwendwa	8,450	8,450	-	-	-
7444	Faustine Mutunga	15,000	15,000	-	-	-
7445	Samson Mukeku	44,500	40,435	4,065	-	-
7446	Benson Mwendwa	43,000	40,435	2,565	-	-
7447	Kasisi Kyende	18,000	18,000	-	-	-
7449	Emmanuel Mutua	35,850	35,850	-	-	-
7450	Timothy Ndeto	36,350	36,350	-	-	-
7451	Samson Kyalo	42,850	40,435	2,415	-	-
7452	Samuel Nyamai	21,000	21,000	-	-	-
7453	Dennis Mwendwa	40,500	40,435	65	-	-
7454	Denis Kyalo	50,350	40,435	9,915	-	-
7455	Teddy Ndeti	39,750	39,750	-	-	-
7456	Joseph Muema	65,500	40,435	25,065	-	-
7457	John Ndun'gu	11,900	11,900	-	-	-
7458	Juda Mutuku	2,600	2,600	-	-	-
7459	Dennis Munyao	23,650	23,650	-	-	-
7460	Benedict Mwendwa	36,000	36,000	-	-	-
7461	Japheth Wambua	31,200	31,200	-	-	-
7462	Simon Mutunga	15,500	15,500	-	-	-
7463	Kores Samanya	16,150	16,150	-	-	-
7464	Gift Musau	31,165	31,165	-	-	-
7465	James Kyalo	19,150	19,150	-	-	-
7466	Dennis Mwendwa	29,350	29,350	-	-	-
7467	Kevin Musyoka	5,000	5,000	-	-	-
7468	Stephen Kisemei	15,350	15,350	-	-	-
7469	Boniface Keli	39,550	39,550	-	-	-
7471	David Njoroge	20,400	20,400	-	-	-
7473	John Wambua	10,950	10,950	-	-	-
7474	Paul Muema	15,550	15,550	-	-	-
7475	Caleb Mutisya	15,250	15,250	-	-	-
7476	Robert Kioko	22,150	22,150	-	-	-
7478	Emmanuel Mutinda	39,850	39,850	-	-	-
7480	Muthenya Mutua	25,000	25,000	-	-	-
7481	David Mulwa	20,850	20,850	-	-	-
7482	Gabriel Mutinda	21,000	21,000	-	-	-
7484	Brian A Philip	11,000	11,000	-	-	-
7485	Isaac Ambole	9,200	9,200	-	-	-
7486	John Smith Mulwa	17,950	17,950	-	-	-
7487	Felix Ogembo	9,400	9,400	-	-	-

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7488	Simon Owuor	74,350	40,435	33,915	-	-
7490	Joseph Mwendwa	13,450	13,450	-	-	-
7491	Geofrey Muia	35,350	35,350	-	-	-
7492	Pius Maithya	54,200	40,435	13,765	-	-
7493	Daniel Mawili	35,750	35,750	-	-	-
7495	Bonface Mutua	18,400	18,400	-	-	-
7496	Antony Kyalo	63,400	40,435	22,965	-	-
7498	Dennis Muendo	12,350	12,350	-	-	-
7499	James Mbuthia	30,350	30,350	-	-	-
7500	Suleiman Said	14,750	14,750	-	-	-
7501	Hoston Muinde Muasya	17,450	17,450	-	-	-
7502	Joel Simiyu	54,150	40,435	13,715	-	-
7503	Muli Mutua	49,000	40,435	8,565	-	-
7504	Carlos Magilu	13,050	13,050	-	-	-
7505	Michael Kimani	42,000	40,435	1,565	-	-
7506	Stephen Kimeu	7,900	7,900	-	-	-
7507	Brian Mwendwa	39,050	39,050	-	-	-
7508	Dennis Muuo	27,665	27,665	-	-	-
7509	Isaac Mutisya	45,500	40,435	5,065	-	-
7510	Moses Litan	12,500	12,500	-	-	-
7511	Victor Sila	19,600	19,600	-	-	-
7514	Abraham Sankale	21,150	21,150	-	-	-
7515	Sayianka Gedion Tarayia	31,150	31,150	-	-	-
7516	Peter Otieno	42,400	40,435	1,965	-	-
7517	Benard Kyalo	53,820	40,435	13,385	-	-
7518	Dennis Musyoka	69,750	40,435	29,315	-	-
7520	Dennis Mwanza	37,150	37,150	-	-	-
7521	Augustine Muendo	56,750	40,435	16,315	-	-
7522	Abednego Sammy	58,500	40,435	18,065	-	-
7523	Dennis Mutinda	63,400	40,435	22,965	-	-
7524	Shadrack Lenkai	25,800	25,800	-	-	-
7525	Emmanuel David	10,006	10,006	-	-	-
7526	Mwongela Mutunga	37,150	37,150	-	-	-
7527	Kijana Letoluo	21,150	21,150	-	-	-
7528	Tonny Muathe	1,250	1,250	-	-	-
7529	Benjamin Musembi	5,820	5,820	-	-	-
7530	Brian Kimanathi	18,550	18,550	-	-	-
7531	Junior Mwendwa	6,350	6,350	-	-	-
7532	John Wambua	47,500	40,435	7,065	-	-
7533	Vincent Mwendwa	29,700	29,700	-	-	-
7534	Samuel Mutuku	38,100	38,100	-	-	-
7535	Nicholas Kyalo	23,100	23,100	-	-	-

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7536	Nicholas Mutua	20,950	20,950	-	-	-
7537	Emilio Annan	31,550	31,550	-	-	-
7539	Daniel Mutinda	41,650	40,435	1,215	-	-
7540	Kelvin Wambua	1,000	1,000	-	-	-
7541	Victor Michael	17,550	17,550	-	-	-
7543	Odhiambo Regan Otieno	82,900	40,435	40,435	2,030	-
7544	Ayan Gitahi	8,065	8,065	-	-	-
7545	Shedrack Sila	54,150	40,435	13,715	-	-
7546	Emmanuel Musyoka	26,350	26,350	-	-	-
7549	Daniel Kioko	31,600	31,600	-	-	-
7550	Antony Mumo	23,780	23,780	-	-	-
7551	Kivutha Mboya	35,150	35,150	-	-	-
7552	Titus Lenayia	1,000	1,000	-	-	-
7553	Jeffitha Kinyua	82,900	40,435	40,435	2,030	-
7554	Calvin Muindi	13,350	13,350	-	-	-
7555	Javan Tobiko	12,850	12,850	-	-	-
7556	Josephat Magati	76,600	40,435	36,165	-	-
7558	Stephen Muuo	54,850	40,435	14,415	-	-
7559	Noah Pati	15,950	15,950	-	-	-
7560	Lelion Leparakuo	12,950	12,950	-	-	-
7561	Eric Rama	83,500	40,435	40,435	2,630	-
7562	Kyalo Angano Muuo	52,750	40,435	12,315	-	-
7563	Jacob Ndeti	12,350	12,350	-	-	-
7564	Pius Mbunga	600	600	-	-	-
7565	Philebeto Mamunka	25,500	25,500	-	-	-
7567	Charles Mutie	35,500	35,500	-	-	-
7568	Erick Mutua	39,650	39,650	-	-	-
7569	Chris Musyoka	11,050	11,050	-	-	-
7570	Ndoto Muteti	46,100	40,435	5,665	-	-
7571	Francis Mutuku	19,450	19,450	-	-	-
7572	Muteleu Timan	46,540	40,435	6,105	-	-
7573	Leina Kipintai	32,150	32,150	-	-	-
7575	Raphael Rex	81,500	40,435	40,435	630	-
7577	Vincent Maitha	34,240	34,240	-	-	-
7578	Dennis Muema	26,205	26,205	-	-	-
7579	Ryan Raxon	37,150	37,150	-	-	-
7581	Milton Risancho	54,750	40,435	14,315	-	-
7583	Emmanuel Baraka	19,000	19,000	-	-	-
7584	Daniel Mulei Kyengo	10,800	10,800	-	-	-
7585	Simeon Masenke	54,950	40,435	14,515	-	-
7587	Gabriel Musembi	1,230	1,230	-	-	-
7589	Victory Ndwiwa	46,200	40,435	5,765	-	-

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7590	David Muema	44,650	40,435	4,215	-	-
7591	Benjamin Mwendwa	15,000	15,000	-	-	-
7592	Stephen Kilonzo	21,100	21,100	-	-	-
7594	Jaffeth Muinde	13,550	13,550	-	-	-
7596	Robert Kalonzo	39,900	39,900	-	-	-
7597	Tipape Nangeya	34,550	34,550	-	-	-
7598	Rodgers Kerema	15,950	15,950	-	-	-
7601	Moses Mutisya	7,350	7,350	-	-	-
7603	Benard Mwendwa	82,300	40,435	40,435	1,430	-
7604	Hassan Ibrahim	33,100	33,100	-	-	-
7605	Cyrus Mutisya	66,000	40,435	25,565	-	-
7606	Bonface Letia	63,750	40,435	23,315	-	-
7607	Charles Titus	35,150	35,150	-	-	-
7609	Ligon Kioko	32,100	32,100	-	-	-
7610	Vincent Mutua	56,500	40,435	16,065	-	-
7611	Dennis Mutavi	37,250	37,250	-	-	-
7612	Sipoi Liosen	51,050	40,435	10,615	-	-
7615	Stephen Kalonzo	8,850	8,850	-	-	-
7616	Samuel Kalonzo	56,150	40,435	15,715	-	-
7619	Jimreeves Aziz	38,350	38,350	-	-	-
7620	Dubane Ahmed	41,050	40,435	615	-	-
7621	Kelvin Ntiati Kipamba	25,150	25,150	-	-	-
7622	Collins Kyalo	22,150	22,150	-	-	-
7623	Hezekiel Kioko	49,500	40,435	9,065	-	-
7624	Tima Munkesia	14,150	14,150	-	-	-
7625	Johnson Clinton	50,500	40,435	10,065	-	-
7626	Erastus Kiilu	32,100	32,100	-	-	-
7628	Kelvin Musau	40,150	40,150	-	-	-
7629	Samwel Burugu	38,900	38,900	-	-	-
7630	Michael Muli	45,150	40,435	4,715	-	-
7631	Musembi Alex	36,500	36,500	-	-	-
7632	Joshua Muthoka	44,550	40,435	4,115	-	-
7633	Nzinga Mulinge	39,050	39,050	-	-	-
7634	Onesmus Mwangangi	45,150	40,435	4,715	-	-
7635	Newton Kioko	46,150	40,435	5,715	-	-
7636	Antony Muasya	46,150	40,435	5,715	-	-
7637	Brian Musyoka	36,450	36,450	-	-	-
7638	Lawrence Muli	27,650	27,650	-	-	-
7639	Philjames Mutisya	45,300	40,435	4,865	-	-
7640	Nicholas Mutuku	14,550	14,550	-	-	-
7641	Daniel Musyoka	12,200	12,200	-	-	-
7643	Sadik Mohamed	37,150	37,150	-	-	-

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7644	Emmanuel Muuo	67,900	40,435	27,465	-	-
7647	Joseph Mayiani	14,150	14,150	-	-	-
7651	Willy Bosco Mulwa	13,350	13,350	-	-	-
7655	Shedrack Kikon	56,700	40,435	16,265	-	-
7657	Kilelo David Matasha	41,750	40,435	1,315	-	-
7659	Matokeo Lewa Beja	53,100	40,435	12,665	-	-
7661	Issa Yassin	66,700	40,435	26,265	-	-
7662	Amani Maringa	41,200	40,435	765	-	-
7666	Mwamburi Gift Likami	35,450	35,450	-	-	-
7667	Mwamburi Emmanuel Konde	48,450	40,435	8,015	-	-
7674	Muthama Francis	3,350	3,350	-	-	-
7676	Nyongesa Reagan Bukamu	33,000	33,000	-	-	-
7679	Olweny David	9,350	9,350	-	-	-
7681	Muindi Antony Musyoka	28,500	28,500	-	-	-
7683	Muli Jed Jef	18,950	18,950	-	-	-
7685	Kioko Bernice	28,675	28,675	-	-	-
7686	Kyalo Mutinda S	9,350	9,350	-	-	-
7689	Gitonga Joseph Muthomi	13,950	13,950	-	-	-
7700	Odoyo Justin M	9,450	9,450	-	-	-
7799	Ngeta Mark Chege	2,450	2,450	-	-	-
7863	Muthukumi Justus	10,100	10,100	-	-	-
7873	Musyoki Daniel	4,950	4,950	-	-	-
7947	Mwai Dennis	8,350	8,350	-	-	-
7950	Kioko Dennis M.	6,450	6,450	-	-	-
	Total	7,542,516	6,667,431	866,335	8,750	-

FORM 3 – JUNE 2023

ADM NO	STUDENT	TOTAL FEES ARREARS TODATE	LESS THAN 1 YEAR OLD	LESS THAN 2 YEARS OLD	LESS THAN 3 YEARS OLD	3 YEARS AND ABOVE OLD
7076	Muasa J Kanu	11,115	11,115	-	-	-
7078	Kioko Dennis	35,680	35,680	-	-	-
7079	Brian K Muteti	65,700	40,435	25,265	-	-
7080	Kelvin Kaluki	40,095	40,095	-	-	-
7082	Mbondo J Kimanthi	3,550	3,550	-	-	-
7084	Dickson Muthama	7,550	7,550	-	-	-
7086	Dennis Kioko	8,530	8,530	-	-	-
7088	Mutie Joseph	5,000	5,000	-	-	-
7090	Brian Muendo	30,100	30,100	-	-	-
7091	Butalia Isinga	2,040	2,040	-	-	-

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7092	Mwaniki D Mutua	31,150	31,150	-	-	-
7093	Jeremiah Mwongela	17,980	17,980	-	-	-
7094	Mumo Dennis	32,050	32,050	-	-	-
7095	Mutua Muuo	1,980	1,980	-	-	-
7096	John Mutinda	6,500	6,500	-	-	-
7097	Makau L Musyoki	6,750	6,750	-	-	-
7098	Omariba Mutari Justine	1,850	1,850	-	-	-
7099	Baraka Mbuvi	5,450	5,450	-	-	-
7100	Ndati Mulei Evans	3,150	3,150	-	-	-
7101	Sankale Loisen	39,350	39,350	-	-	-
7102	Fundi Mwasi Farel	3,750	3,750	-	-	-
7103	Eric Nzyoka	5,350	5,350	-	-	-
7104	Meshack Mbithi	40,245	40,245	-	-	-
7105	Joel Muema Kyumwa	41,295	40,435	860	-	-
7106	Muia Emammanuel	9,900	9,900	-	-	-
7107	Kioko David Ngila	29,385	29,385	-	-	-
7108	Denis Muuo	11,350	11,350	-	-	-
7110	Simeon Mutunga	10,350	10,350	-	-	-
7112	Joseph Paul	4,580	4,580	-	-	-
7113	Emmanuel Muuo	10,650	10,650	-	-	-
7114	Muinde Mumo Daniel	4,660	4,660	-	-	-
7115	Mutinda Joseph	30,950	30,950	-	-	-
7116	Santamu Meshack	12,614	12,614	-	-	-
7118	Martin Mutungi	9,450	9,450	-	-	-
7120	Elvis Sila	15,950	15,950	-	-	-
7121	Stephen Scolah	31,845	31,845	-	-	-
7122	Safari Rooney	7,550	7,550	-	-	-
7123	Maundu Ambrose	3,000	3,000	-	-	-
7124	Meshack Kaesha	9,750	9,750	-	-	-
7125	Evans Wambua	5,680	5,680	-	-	-
7126	Joseph Kakili	2,000	2,000	-	-	-
7127	Chrispin Kebaso Kengere	41,320	40,435	885	-	-
7128	Mbwika Nzyoka Simon	6,400	6,400	-	-	-
7130	Mutua Mbindyo	5,000	5,000	-	-	-
7131	Brian Kamau	11,100	11,100	-	-	-
7132	Maweu Teddy	8,200	8,200	-	-	-
7133	Daniel Mumo	3,150	3,150	-	-	-
7134	Muuo Alfred	600	600	-	-	-
7135	Joel Muthama	12,450	12,450	-	-	-
7136	Ndetei Nthiwa Hyrum	12,625	12,625	-	-	-
7137	Collins Gesemba	4,400	4,400	-	-	-
7139	Musyoka Ngumbau Brian	24,000	24,000	-	-	-

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7141	Abdirisack Sahal	10,520	10,520	-	-	-
7142	Benard Mutunga	5,050	5,050	-	-	-
7145	Wambua Amos	7,550	7,550	-	-	-
7147	Erick Munyao	12,750	12,750	-	-	-
7148	Jonathan Simintei	24,870	24,870	-	-	-
7149	Patrick Mwendwa	63,250	40,435	22,815	-	-
7150	Ninah Abraham	10,300	10,300	-	-	-
7151	David Mutiso	2,950	2,950	-	-	-
7156	Mutunga Matete	4,300	4,300	-	-	-
7157	Andrew Mutunga	57,700	40,435	17,265	-	-
7158	Kyalo Kavithi	34,300	34,300	-	-	-
7160	Wambua Mutiso	31,350	31,350	-	-	-
7162	Stanley Mutisya	19,250	19,250	-	-	-
7163	Makila Samuel Mulandi	4,950	4,950	-	-	-
7164	Muli Mwendwa Ben	5,000	5,000	-	-	-
7166	Daniel Mukonzo	4,950	4,950	-	-	-
7167	Boniface Mailu	30,370	30,370	-	-	-
7168	Mutiso Albanus	25,250	25,250	-	-	-
7170	Muindi Nicholas	5,750	5,750	-	-	-
7171	Muuo Erick	1,910	1,910	-	-	-
7172	Dennis Muthama Mutiso	39,945	39,945	-	-	-
7173	Komu Mulei	20,245	20,245	-	-	-
7174	Stephen Robert	6,550	6,550	-	-	-
7175	Simon Mutua	5,980	5,980	-	-	-
7177	Mulwa Erick	17,350	17,350	-	-	-
7180	Musyoki Muthiani Friendrick	13,850	13,850	-	-	-
7181	Daniel Nzioka	44,300	40,435	3,865	-	-
7183	Mbaria Victor	8,340	8,340	-	-	-
7184	Dancun Wambua Kiawa	16,350	16,350	-	-	-
7187	Robert Nzioka	11,150	11,150	-	-	-
7188	Muteti Ndeto	10,350	10,350	-	-	-
7189	Kimeu Muthoka	4,050	4,050	-	-	-
7190	Antony Muuo	5,200	5,200	-	-	-
7191	Mutunga Japheth	7,900	7,900	-	-	-
7192	Stephen Mutie	11,650	11,650	-	-	-
7193	Muuo Victor	7,000	7,000	-	-	-
7195	James Kimeu	550	550	-	-	-
7196	George Mumina	25,550	25,550	-	-	-
7198	Kavoi Joshua	3,530	3,530	-	-	-
7199	Dominic Muoka	11,300	11,300	-	-	-
7200	Muli Festus	9,400	9,400	-	-	-
7201	Muthoki Kioko	31,930	31,930	-	-	-

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7202	Peter Maingi	14,350	14,350	-	-	-
7203	Mwania Masila Dennis	38,570	38,570	-	-	-
7204	Brian Mutua	8,600	8,600	-	-	-
7205	Omwando Martin	56,100	40,435	15,665	-	-
7206	Mila Matolo Nelson	28,840	28,840	-	-	-
7208	Manyala Mbithi	130,250	40,435	40,435	40,435	8,945
7209	Kelvin Kennedy	104,700	40,435	40,435	23,830	-
7211	Felix Mbithi Mwendwa	85,750	40,435	40,435	4,880	-
7212	Mutua Enock	46,050	40,435	5,615	-	-
7213	Edwin Mbithi	27,100	27,100	-	-	-
7214	Vaati Eric	5,700	5,700	-	-	-
7215	Mutuku Dennis Muendo	24,135	24,135	-	-	-
7216	James Keli	32,635	32,635	-	-	-
7217	Mutua Mutinda Mathew	28,900	28,900	-	-	-
7218	Musyoka Joshua	51,600	40,435	11,165	-	-
7219	Dennis Musyoka	6,950	6,950	-	-	-
7220	Sigurvaldason Baraka	50,600	40,435	10,165	-	-
7222	Metito Leni	11,500	11,500	-	-	-
7223	Samuel Leba	7,350	7,350	-	-	-
7226	Muuo Caleb Mutinda	20,100	20,100	-	-	-
7227	Kioko Masila Lameck	33,070	33,070	-	-	-
7228	James Obura	3,250	3,250	-	-	-
7229	Daniel Kimanthi	21,500	21,500	-	-	-
7230	Kalola Franael	43,470	40,435	3,035	-	-
7232	Michael Mutisya	42,200	40,435	1,765	-	-
7233	Fredrick Matheka	32,950	32,950	-	-	-
7234	Wambua Festus Mutena	25,685	25,685	-	-	-
7236	Musembi John	4,580	4,580	-	-	-
7237	Matata Simon Makau	29,645	29,645	-	-	-
7238	Muli Makau Innocent	22,000	22,000	-	-	-
7239	Gibson Musambi	36,435	36,435	-	-	-
7240	Joseph Mativo	37,150	37,150	-	-	-
7241	Japheth Musyoki	34,550	34,550	-	-	-
7243	Patrick Musembi Kyania	31,785	31,785	-	-	-
7244	Caleb Musili	25,250	25,250	-	-	-
7245	Ayub Hans	7,300	7,300	-	-	-
7247	Cosmas Manthi Mwanzia	21,970	21,970	-	-	-
7249	Harrison Ngao	17,615	17,615	-	-	-
7250	Nzai Stephen Rich	11,215	11,215	-	-	-
7251	Mark Mutisya	40,050	40,050	-	-	-
7252	Kelvin Muli	31,950	31,950	-	-	-
7255	Victor Nguki	8,150	8,150	-	-	-

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7256	Wambua Emmanuel	120,750	40,435	40,435	39,880	-
7257	Jayden Mumo	600	600	-	-	-
7258	Stephen Mutinda	35,595	35,595	-	-	-
7259	Makau Mutungi Preston	19,000	19,000	-	-	-
7261	Antony Kiamba Kaseku	26,430	26,430	-	-	-
7262	Joe Mwaka Musyoki	16,160	16,160	-	-	-
7263	Malungu Daniel	14,050	14,050	-	-	-
7265	Fabian Sammy	150	150	-	-	-
7266	Mumo Maithya	75,700	40,435	35,265	-	-
7267	Nguyo Clement	76,818	40,435	36,383	-	-
7268	Tom Mwongela Paul	19,150	19,150	-	-	-
7270	Maingi Benedict	19,300	19,300	-	-	-
7271	Mwangata Ibrahim	45,450	40,435	5,015	-	-
7272	Wambua Nicholas	2,962	2,962	-	-	-
7273	Max Omondi	10,050	10,050	-	-	-
7275	Kasyoki Joel	38,100	38,100	-	-	-
7277	Musyoki Muuo Stanley	8,450	8,450	-	-	-
7279	John Ndeme	2,600	2,600	-	-	-
7280	Timothy Maundu Mwei	55,300	40,435	14,865	-	-
7282	Kyalo Innocent Muuo	13,550	13,550	-	-	-
7283	Justus Daniel	5,830	5,830	-	-	-
7284	Meshack Kazungu	9,030	9,030	-	-	-
7291	Shadrack Mwongela	29,808	29,808	-	-	-
7292	Martin Wambua	41,230	40,435	795	-	-
7293	George Masila	15,450	15,450	-	-	-
7296	Longida Saitoti	91,650	40,435	40,435	10,780	-
7300	Mwakuyala Yusuf S	4,610	4,610	-	-	-
7303	Daniel Muinde	89,650	40,435	40,435	8,780	-
7304	Stephen Musau	6,050	6,050	-	-	-
7306	Samuel Vincent Muuo	54,450	40,435	14,015	-	-
7312	Mwendwa K Isaac	5,950	5,950	-	-	-
7320	Deng Dil Machar	14,550	14,550	-	-	-
7321	Wambua Brian	37,550	37,550	-	-	-
7323	David Sigeet	4,780	4,780	-	-	-
7325	Kyumwa Moses	4,800	4,800	-	-	-
7429	Henry Mutuku Muthini	12,950	12,950	-	-	-
7512	Fabian Mwendwa	5,650	5,650	-	-	-
7519	Kipees Patita Collins	25,250	25,250	-	-	-
7547	Benard Mutunga Mwanza	54,050	40,435	13,615	-	-
7574	Musembi Liam Kioko	8,850	8,850	-	-	-
7588	Mung'ala Ian Ngewa	15,950	15,950	-	-	-
7593	Keith Nicholas	2,600	2,600	-	-	-

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7618	Joel Mutua Mumo	27,950	27,950	-	-	-
7649	Justus Simiyu Wafula	39,250	39,250	-	-	-
7650	Mulwa Martin	34,550	34,550	-	-	-
7660	Ndaro Bakari Saidi	31,825	31,825	-	-	-
7664	Musyimi Morgan	2,600	2,600	-	-	-
7665	Wambua James	8,950	8,950	-	-	-
7669	Mutua Antony Sila	11,990	11,990	-	-	-
7671	Ater Awer A	5,200	5,200	-	-	-
7672	Mohamed Kalu	11,950	11,950	-	-	-
7673	Felix Maingi Ndolo	6,150	6,150	-	-	-
7677	Mumo Alex	9,350	9,350	-	-	-
7678	Kabila Peter	9,350	9,350	-	-	-
7680	Mwanzia Caleb Mutunga	10,950	10,950	-	-	-
7682	Omondi Tonny Collins	9,350	9,350	-	-	-
7692	Jervas Kuel Kuel	15,950	15,950	-	-	-
7695	Kinyae Januaries Muuo	4,450	4,450	-	-	-
7864	Musa Hamisi	10,100	10,100	-	-	-
7866	Ochieng Clinton	10,100	10,100	-	-	-
7902	Mumo Daniel Nzioka	5,950	5,950	-	-	-
7908	Muthama Samuel Muuo	1,450	1,450	-	-	-
7929	Tei Stanley Kyalo	21,450	21,450	-	-	-
7934	Muthui Edwin Muuo	350	350	-	-	-
8000	Joshua Njagi	2,600	2,600	-	-	-
8001	Kelvin Nyika	2,600	2,600	-	-	-
8003	Mulwa Edward Nzioka	32,565	32,565	-	-	-
8004	Wambua Stephen	35,195	35,195	-	-	-
8005	Katumo John Musembi	44,875	40,435	4,440	-	-
8006	Ian Mutiso	10,650	10,650	-	-	-
8008	Kilonzo Muli B	5,930	5,930	-	-	-
8010	Kasuni Kamoti Abel	6,950	6,950	-	-	-
8011	Bosco Wambua	81,750	40,435	40,435	880	-
8013	Mwangangi Jeff Kyalo	4,860	4,860	-	-	-
8014	Muia Makau Festus	9,640	9,640	-	-	-
8016	Kimwele Julius	5,850	5,850	-	-	-
8019	King'oo James M	4,300	4,300	-	-	-
8023	Makovu Lucky	8,000	8,000	-	-	-
8024	Muthiani Mutunga Victor	35,915	35,915	-	-	-
8025	Muthiani Dennis	10,580	10,580	-	-	-
8027	Musyoki Mutua J	1,000	1,000	-	-	-
8028	Makau Mutungi John	4,580	4,580	-	-	-
8029	Muthoka Muinde James	36,045	36,045	-	-	-
8030	Mutua Keli	1,940	1,940	-	-	-

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8031	Kilonzo Gift Muuo	32,470	32,470	-	-	-
8032	Mutunga Nicholas Musyoki	23,750	23,750	-	-	-
8033	Mwendwa Simon	26,645	26,645	-	-	-
8034	Munyao Abel Mutua	3,950	3,950	-	-	-
8035	Oduor Lewis T	17,350	17,350	-	-	-
8036	Daniel Mutai	2,580	2,580	-	-	-
8037	Kenyatta P Mwendwa	3,550	3,550	-	-	-
8038	Moses Mandu	11,650	11,650	-	-	-
8039	Nzilani Shadrack Mutinda	38,895	38,895	-	-	-
8040	Wambua Samuel Munyao	11,580	11,580	-	-	-
8042	Kithi Yusuf	8,530	8,530	-	-	-
8043	Mutiso Anthony Muia	50	50	-	-	-
8046	Nyamai David Mumenyi	1,500	1,500	-	-	-
	Total	4,759,852	4,095,639	525,803	129,465	8,945

FORM 4 – JUNE 2023

ADM NO	STUDENT	TOTAL FEES ARREARS TODATE	LESS THAN 1 YEAR OLD	LESS THAN 2 YEARS OLD	LESS THAN 3 YEARS OLD	3 YEARS AND ABOVE OLD
6425	Mbithi M. Mbuvi	3,425	3,425	-	-	-
6676	Mwanzia Mbondo T.	2,600	2,600	-	-	-
6677	Kinyili Musyoka	7,545	7,545	-	-	-
6679	Morgan Githaiga	3,515	3,515	-	-	-
6681	Mwendwa Musyoka	9,450	9,450	-	-	-
6682	Stephen Kalani	7,900	7,900	-	-	-
6690	Vidambu Mathew I.	26,265	26,265	-	-	-
6691	Dennis Muendo	9,647	9,647	-	-	-
6697	Stanley Kyalo	2,235	2,235	-	-	-
6701	Isaac Nzuki K.	4,990	4,990	-	-	-
6702	Erick Nguiguti K.	13,950	13,950	-	-	-
6703	Kelvin Mwendwa	21,350	21,350	-	-	-
6704	Mutuku Mwatu A.	29,928	29,928	-	-	-
6707	Peter Mutiso	1,330	1,330	-	-	-
6711	Nicodemus Mwongela	3,350	3,350	-	-	-
6713	Mwaiwa Morris	2,950	2,950	-	-	-
6714	Edwin Kipruto	2,600	2,600	-	-	-
6715	Ngei Saani E.	13,300	13,300	-	-	-
6716	Kyalo Mutinda	24,385	24,385	-	-	-
6718	Mwaula Mambo D.	10,350	10,350	-	-	-
6721	Kiamba Muema J.	6,350	6,350	-	-	-

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6722	Musyimi Andonatas Muema	7,500	7,500	-	-	-
6723	Alex Munyao	12,635	12,635	-	-	-
6725	Stephen Mutuku	26,750	26,750	-	-	-
6726	Cornelius Muthiani	25,040	25,040	-	-	-
6731	Fortune Kioko	11,850	11,850	-	-	-
6733	Martin Mutua	11,950	11,950	-	-	-
6734	Mutisia Kasimu E.	5,450	5,450	-	-	-
6735	Brian Musau M.	6,480	6,480	-	-	-
6736	Cornelius Mbuvi	33,700	33,700	-	-	-
6739	Stephen Kitongu	2,965	2,965	-	-	-
6740	Ezekiel Munyao	81,885	40,435	40,435	1,015	-
6741	Musau Jackson	24,456	24,456	-	-	-
6745	Eliu Fortunatus S.	2,450	2,450	-	-	-
6746	Fredrick Musyoka	66,175	40,435	25,740	-	-
6747	Kivindu Kioko	1,350	1,350	-	-	-
6748	Tony Mutisia	19,835	19,835	-	-	-
6749	Joshua Mutunga	1,985	1,985	-	-	-
6753	Joel Mwavuna	5,950	5,950	-	-	-
6755	Kioko Mulwa D.	951	951	-	-	-
6756	Maingi Longe J.	750	750	-	-	-
6760	John Muthoka	21,050	21,050	-	-	-
6761	Stephen Kimuyu	11,450	11,450	-	-	-
6762	Felix Ngula	9,950	9,950	-	-	-
6763	Kelvin Kyalo	33,735	33,735	-	-	-
6764	Mutuku Erick Mambo	5,185	5,185	-	-	-
6765	Mutuku S Musau	5,035	5,035	-	-	-
6766	Douglas Makau	1,285	1,285	-	-	-
6767	Stanley Mawioo	3,400	3,400	-	-	-
6768	Teddy Mwendwa	1,995	1,995	-	-	-
6769	Collins Sila	7,900	7,900	-	-	-
6774	Caleb Mulandi	10,800	10,800	-	-	-
6777	Taraya Joseph	2,020	2,020	-	-	-
6781	Lucas Mwanzia	5,950	5,950	-	-	-
6782	Collins Musyoka	52,785	40,435	12,350	-	-
6783	Joshua Mulinge	76,235	40,435	35,800	-	-
6785	Samuel Musyoki	750	750	-	-	-
6787	Brevin Simanka	6,150	6,150	-	-	-
6788	Dennis Mutuku	5,000	5,000	-	-	-
6792	Muema Joshua Muuo	21,500	21,500	-	-	-
6795	Antony Mutisia	40,800	40,435	365	-	-
6796	Kennedy Kioko	3,335	3,335	-	-	-
6798	Lawrwnce Nzioka	4,885	4,885	-	-	-

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6799	Josphat Rempeyan	41,418	40,435	983	-	-
6800	Joseph Letuya	6,665	6,665	-	-	-
6802	Mwania Michael	395	395	-	-	-
6803	Munyasya Kyalo	295	295	-	-	-
6805	Judah Kelvin Muuo	3,350	3,350	-	-	-
6806	Keli Nickson Mutua	9,200	9,200	-	-	-
6807	Mutati Caleb Mwendwa	16,900	16,900	-	-	-
6808	Kyengo Isaac Ndilinge	2,835	2,835	-	-	-
6810	Kelvin Masaku	5,430	5,430	-	-	-
6813	Bonface Muia	24,485	24,485	-	-	-
6814	Caleb Saruni	23,405	23,405	-	-	-
6815	Timothy Nzeki	4,350	4,350	-	-	-
6816	Benson Mwanzia	5,000	5,000	-	-	-
6818	Muoki Gideon Mwololo	15,950	15,950	-	-	-
6820	Stephen Mwendwa	23,050	23,050	-	-	-
6822	Daniel Mumo	50	50	-	-	-
6823	Robert Wambua	9,600	9,600	-	-	-
6824	Mutuku Mbuve	8,910	8,910	-	-	-
6826	Dennis Mutua	5,700	5,700	-	-	-
6827	Brown Mwendwa	7,850	7,850	-	-	-
6828	Rymond Raita	1,000	1,000	-	-	-
6829	Dennis Mutuku	3,350	3,350	-	-	-
6830	Emmanuel Siro	11,835	11,835	-	-	-
6832	Christoper Muthama	11,350	11,350	-	-	-
6833	Josphat Mulwa	25,413	25,413	-	-	-
6834	Kyalo Brian Soo	2,550	2,550	-	-	-
6835	Ryan Lloyd Isyi	5,300	5,300	-	-	-
6838	Jonathan Muia	1,150	1,150	-	-	-
6839	Samuel Kakai	9,850	9,850	-	-	-
6840	Francis M Muinde	58,052	40,435	17,617	-	-
6844	Kennedy Mutua	42,420	40,435	1,985	-	-
6845	Antony Mutuku	47,550	40,435	7,115	-	-
6846	Allan K Mulandi	2,000	2,000	-	-	-
6847	Dennis Mutisya	8,785	8,785	-	-	-
6848	Paul Kerenge	6,250	6,250	-	-	-
6851	Mark Mwendwa	28,035	28,035	-	-	-
6852	Joseph Maundu Muthini	3,285	3,285	-	-	-
6853	Luka Tuta	2,600	2,600	-	-	-
6857	Musila James Muema	2,950	2,950	-	-	-
6858	Sydney Muteti	950	950	-	-	-
6859	Bonface Mwanzia	29,795	29,795	-	-	-
6862	Meshack Mwendwa	8,535	8,535	-	-	-

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6863	Stanlex Muthini	5,320	5,320	-	-	-
6866	Benson Musembi	2,350	2,350	-	-	-
6867	Evans Mutua	90	90	-	-	-
6869	John Mwongela	55,395	40,435	14,960	-	-
6870	Stephen Mutuku	5,850	5,850	-	-	-
6871	Dan Sirika	32,465	32,465	-	-	-
6872	Ndeto K Wambua	10,950	10,950	-	-	-
6876	Amos Kitusi	73,035	40,435	32,600	-	-
6877	Amos Mukua	57,635	40,435	17,200	-	-
6879	Patrick Mutunga	49,875	40,435	9,440	-	-
6880	Musila S Kioko	12,735	12,735	-	-	-
6881	Mutua Mwanzia	49,725	40,435	9,290	-	-
6883	Ndolo Mwendwa Penuel	4,950	4,950	-	-	-
6886	Antony Mboya	6,795	6,795	-	-	-
6889	Mwangangi Michael	3,350	3,350	-	-	-
6890	Samuel Maweu	15,550	15,550	-	-	-
6891	Benson Mwendwa	74,135	40,435	33,700	-	-
6892	Wambua Mwendwa	40,820	40,435	385	-	-
6894	Victor Mutuku	7,605	7,605	-	-	-
6895	Kyalo Mutua	34,448	34,448	-	-	-
6896	Dennis Mutisya	4,365	4,365	-	-	-
6897	Samuel Kyumwa	34,740	34,740	-	-	-
6899	Mulwa Kioko L	16,550	16,550	-	-	-
6900	Mwololo Maweu	19,175	19,175	-	-	-
6901	Dennis Kioko	4,750	4,750	-	-	-
6902	Dennis Ndeke	98,593	40,435	40,435	17,723	-
6904	Janvan Sumbi	13,950	13,950	-	-	-
6908	Cyrus Mumo	600	600	-	-	-
6910	Bright Mutuku	5,950	5,950	-	-	-
6912	Philip Kithome	52,935	40,435	12,500	-	-
6913	Mboya D Kasyoko	11,950	11,950	-	-	-
6914	Erick Mutuku Kiema	20,015	20,015	-	-	-
6915	Richard Kioko	32,680	32,680	-	-	-
6916	Muteti Kyalo	50,950	40,435	10,515	-	-
6918	Muthengi Kioko	19,165	19,165	-	-	-
6920	Dennis Mutua	4,950	4,950	-	-	-
6921	Kithome Mutinda	19,185	19,185	-	-	-
6922	Luyc Livingstone	156,535	40,435	40,435	40,435	35,230
6925	Wayua P Mbithi	32,624	32,624	-	-	-
6930	John Musya	1,550	1,550	-	-	-
6933	Joseph Kimeu	15,400	15,400	-	-	-
6934	Jeremiah Tipape	1,200	1,200	-	-	-

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

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

6935	Ian Mwanana	12,550	12,550	-	-	-
6936	Ian Nzioki	84,335	40,435	40,435	3,465	-
6937	Caleb Mutuku	26,655	26,655	-	-	-
6938	Enok Muthini	82,315	40,435	40,435	1,445	-
6941	Brian Muendo	6,350	6,350	-	-	-
6942	Simon Mutua	42,374	40,435	1,939	-	-
6943	Abednego Kioko	30,685	30,685	-	-	-
6944	Muema Bonface Mutinda	18,265	18,265	-	-	-
6945	Kitheka Wayne Mutua	31,474	31,474	-	-	-
6946	John Kyama	3,450	3,450	-	-	-
6947	Kelvin M Muema	30,664	30,664	-	-	-
6948	Oscar M Kiseve	17,274	17,274	-	-	-
6952	Festus Musau	52,915	40,435	12,480	-	-
6953	Mbilo Musyoka	16,550	16,550	-	-	-
6954	Alexandria M Ndeleva	21,684	21,684	-	-	-
6955	Emmanuel Muuo	78,314	40,435	37,879	-	-
6956	Sabore Melita	50,810	40,435	10,375	-	-
6957	Kitonyo Musembi E	32,274	32,274	-	-	-
6959	Joseph Mwendwa	73,015	40,435	32,580	-	-
6960	Mbevi William	18,074	18,074	-	-	-
6961	Kyalo Alex Wambua	157,885	40,435	40,435	40,435	36,580
6962	Justus Mbithi	107,758	40,435	40,435	26,888	-
6963	Joseph Muasya	25,095	25,095	-	-	-
6964	Ian Mandela	65,535	40,435	25,100	-	-
6965	Manthi Kivuva	17,600	17,600	-	-	-
6966	Kyalo Nicholas	41,885	40,435	1,450	-	-
6968	Meshack Muuo	1,600	1,600	-	-	-
6969	Johnson Mwanzia	32,074	32,074	-	-	-
6973	Stephen Makau	79,606	40,435	39,171	-	-
6974	Gideon Lenkai	41,200	40,435	765	-	-
6980	John Stanley	33,720	33,720	-	-	-
6981	Suden Alex	31,200	31,200	-	-	-
6982	Edward Solitei	61,535	40,435	21,100	-	-
6984	Alfred B Krensa	5,000	5,000	-	-	-
6985	Jerald Musyoka	22,150	22,150	-	-	-
6986	Alfred Munyoki	76,759	40,435	36,324	-	-
6987	Michael Wambua	68,444	40,435	28,009	-	-
6988	Kyalo Kitili C	56,585	40,435	16,150	-	-
6989	Wambua J Lena	52,285	40,435	11,850	-	-
6990	Nicholas Mutunga	118,135	40,435	40,435	37,265	-
6999	Ndolo Johnbosco	143,915	40,435	40,435	40,435	22,610
7004	Meshack Mwenda	106,785	40,435	40,435	25,915	-

**MATILIKU BOYS' HIGH SCHOOL
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Annual Report and Financial Statements For the year ended 30th June 2023

7009	Maxwel Mwendwa	34,800	34,800	-	-	-
7011	Ruteti Kumunyak S	85,048	40,435	40,435	4,178	-
7018	Mutiso Muisyo	29,550	29,550	-	-	-
7026	Robert Mutie	21,860	21,860	-	-	-
7029	Nelson Owino	73,385	40,435	32,950	-	-
7031	Vincent Malonza	12,350	12,350	-	-	-
7032	Morgan Ochieng	38,250	38,250	-	-	-
7034	Austine Onyango	33,815	33,815	-	-	-
7043	Wambua Antony M	6,852	6,852	-	-	-
7046	Mutuku Ngumbau	12,200	12,200	-	-	-
7047	Pascal Ali Kazungu	13,050	13,050	-	-	-
7068	Philip Mutinda E	4,150	4,150	-	-	-
7074	Omari Al-Waridi	13,000	13,000	-	-	-
7075	Bramwel Musyoki	6,750	6,750	-	-	-
7302	Saropa Evans	8,100	8,100	-	-	-
7308	Abubakar Ibrahim	5,950	5,950	-	-	-
7309	Albert Kileyia	21,250	21,250	-	-	-
7310	Patrick Baraza	15,200	15,200	-	-	-
7313	Muia James M	20,100	20,100	-	-	-
7324	Wambua Bill	13,350	13,350	-	-	-
7599	Geoffrey Nzamba	4,000	4,000	-	-	-
7613	Michael Ngungu	2,600	2,600	-	-	-
7627	Mulinge Benedict Mwololo	13,950	13,950	-	-	-
7658	Ngumbau Victor	10,550	10,550	-	-	-
7663	Kitonga Thomas Kinyili	14,950	14,950	-	-	-
7675	Mulinge Dominic Mutinda	63,900	40,435	23,465	-	-
7694	Kyalo Basil Mulinge	8,450	8,450	-	-	-
7696	Mwaka Emmanuel Kimeu	5,350	5,350	-	-	-
7698	Norman Daniel Matee	1,350	1,350	-	-	-
7699	Leposo Jeremiah L	13,950	13,950	-	-	-
7701	Sadiki Mohamed	3,350	3,350	-	-	-
7794	Katana Eric Iha	13,950	13,950	-	-	-
7896	Likampa Fred Metito	21,050	21,050	-	-	-
7909	Mweu Cosmus Musembi	600	600	-	-	-
7936	Itumo Ndunda	17,780	17,780	-	-	-
7938	Musili Timothy Kingoo	37,050	37,050	-	-	-
7939	Mbunga Collins Mwanzia	20,550	20,550	-	-	-
7943	Kipkemboi Denis Meswo	26,075	26,075	-	-	-
7944	Muema Faustine	32,050	32,050	-	-	-
	Total	5,434,743	4,082,207	1,018,917	239,199	94,420

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

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

SUMMARY OF FEES ARREARS AS AT 30TH JUNE, 2023.

STUDENT	TOTAL FEES ARREARS TODATE	LESS THAN 1 YEAR OLD	LESS THAN 2 YEARS OLD	LESS THAN 3 YEARS OLD	3 YEARS AND ABOVE OLD
FORM 1	2,374,348	2,333,048	41,300	-	-
FORM 2	7,542,516	6,667,431	866,335	8,750	-
FORM 3	4,759,852	4,095,639	525,803	129,465	8,945
FORM 4	5,434,743	4,082,207	1,018,917	239,199	94,420
OLDER ARREARS					
Total	20,111,459	17,178,325	2,452,355	377,414	103,365

MATILIKU BOYS' HIGH SCHOOL
P.O. BOX 2 - 90140 MATILIKU.
PUBLIC SECONDARY SCHOOLS
Annual Report and Financial Statements For the year ended 30th June 2023

ANNEX 5 – TRIAL BALANCES AS AT 30 JUNE, 2023

TUITION ACCOUNT
TRIAL BALANCES AS AT 30 JUNE, 2023

VOTEHEAD	L/F	APPROVED ESTIMATES	DR	CR	ADJUSTMENTS DR
Cash At Hand		-	-		
Cash At Bank		-	-	120,801	-
T/Learning	1	3,000,000	1,984,213	2,948,453	967,680
Bank Charges	2	-	2,107		-
Creditors	3	-	341,000		-
Boarding A/C	4		639,000		
Cash At Hand		-			-
Cash At Bank		-	102,934		-
		3,000,000	3,069,254	3,069,254	967,680

BANK RECONCILIATION AS AT 30TH JUNE 2023

BALANCE AS PER CASH BOOK
 BALANCE AS PER BANK STATEMENT

KSHS.

102,934

102,934

DRAWN AND PREPARED BY:

SCHOOL BURSAR

DATE: 03/09/2024

CHECKED AND CERTIFIED BY:

PRINCIPAL / SECRETARY B.O.M.

DATE: 03/09/2024

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

OPERATION ACCOUNT
TRIAL BALANCES AS AT 30 JUNE, 2023

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

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

VOTEHEAD	L/ F	APPROVED ESTIMATES	DR	CR	ADJSTMEN S DR
Cash	CB	-	-	110	-
Bank	CB	-	-	63,842	-
Other Vote Heads (P. Emol / Lt&T / Ew&C/ Adm. Cost)	1	15,030,000	8,119,611	9,059,249	2,153,680
Bank Charges	2	-	6,506		-
Repairs Maintenance And Improvements	3	900,000	83,000	2,117,000	-
Activity		-	-	167,375	
Creditors	4	-	957,900		-
Infrastructure A/C	5	-	1,546,000	1,546,000	-
Boarding A/C	6	-	2,190,000	84,000	-
CBC	7	-			-
Cash	CB	-	2,170		-
Bank	CB	-	132,389		-
		15,930,000	13,037,576	13,037,576	2,153,680

BANK RECONCILIATION AS AT 30TH JUNE 2023

BALANCE AS PER CASH BOOK
BALANCE AS PER BANK STATEMENT

KSHS.
132,389
132,389

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

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

PRINCIPAL / SECRETARY B.O.M.
MATILIKU High School
P. O. Box 2, MATILIKU

INFRASTRUCTURE ACCOUNT

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

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

TRIAL BALANCES AS AT 30 JUNE, 2023

VOTEHEAD	L/F	APPROVED ESTIMATE S	DR	CR	ADJSTMEN TS DR
Cash	CB	-	-	-	-
Bank	CB	-	-	452	-
MOEST	1	-	-	1,546,000	-
Maintenance & Infrastructure	2	-	1,544,500	-	485,000
Bank Charges	3	-	1,260	-	-
Cash	CB	-	-	-	-
Bank	CB	-	692	-	-
		-	1,546,452	1,546,452	485,000

BANK RECONCILIATION AS AT 30TH JUNE 2023

BALANCE AS PER CASH BOOK

KSHS.

692

BALANCE AS PER BANK STATEMENT

692

DRAWN AND PREPARED BY:



DATE:

03/09/2024

SCHOOL BURSAR

CHECKED AND CERTIFIED BY:




DATE:

03/09/2024

PRINCIPAL / SECRETARY B.O.M.

**SCHOOL FUNDS ACCOUNT
TRIAL BALANCES AS AT 30 JUNE, 2023**

VOTEHEAD	L/F	DR	CR	ADJSTMENTS
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**MATILIKU BOYS' HIGH SCHOOL
P.O. BOX 2 - 90140 MATILIKU.
PUBLIC SECONDARY SCHOOLS**

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

		APPROVED ESTIMATES			DR	CR
Opening Bal. b/f						
Cash			-	-	-	-
Bank			-	408,160	-	-
Boarding Equipment & Stores	1	33,192,000	21,126,769	24,799,364	5,980,348	17,178,325
Other Voteheads	2	-	17,762,457	7,785,294	-	-
Maintenance & Improvement	3	-	682,635	2,167,726	-	-
Activity	4	360,000	1,486,150	117,970	-	-
Debtors	5	-	-	10,308,397	-	-
Canteen	6	-	-	188,980	-	-
Farm	7	-	813,130	75,000	-	-
Rent	8	-	-	87,100	-	-
Uniform	9	-	2,760,850	1,001,280	-	-
ID Cards	10	-	-	1,000	-	-
Bus Hire	11	-	-	60,000	-	-
Bank Charges	12	-	133,464	18,110	-	-
NHIF	13	-	98,200	98,200	-	-
NSSF	14	-	124,880	124,880	-	-
Creditors	15	-	4,311,150	-	-	-
Bursary	16	-	273,200	273,200	-	-
KCSE	17	-	5,700	5,700	-	-
Tuition A/C	18	-	-	639,000	-	-
Operation A/C	19	-	84,000	2,190,000	-	-
Closing Bal. b/f						
Cash			53,216			
Bank			633,560			
		33,552,000	50,349,361	50,349,361	5,980,348	17,178,325

BANK RECONCILIATION AS AT 30TH JUNE 2023

BALANCE AS PER CASH BOOK
BALANCE AS PER BANK STATEMENT

KSHS.
633,560
633,560

DRAWN AND PREPARED BY:

SCHOOL BURSAR

DATE: 03/09/2024

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

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

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

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

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