

REPUBLIC OF KENYA



*Enhancing Accountability*

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STELLA MARIS OTHAYA GIRLS HIGH  
SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

**NYERI COUNTY**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 MAR 2025	DAY: Wednesday
TABLED BY: Hon. Naomi Wago, MP Deputy Majority Party Whip	
CLERK AT THE TABLE: A. Umbuko	



**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**Annual REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

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# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## Annual REPORTS AND FINANCIAL STATEMENTS

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

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# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## Annual REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

### 1. KEY SCHOOL INFORMATION AND MANAGEMENT

[Customize the details in this section to suit your School]

#### (a) Background information

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

The school was registered in 1968 under registration number *PU/5/8/889/12* and is currently categorized as an *Extra County* public school established, owned or operated by the Government and Catholic sponsored.

The school is a boarding school and had 1328 number of students as at *30<sup>th</sup> June 2022*. It has 5 streams and 52 teachers of which 17 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:

	NAME	POSITION	DATE APPOINTED
1	Muchiri Wahome	Chairman –Rep Sponsor	23 <sup>rd</sup> May 2019
2	Julius Miriti	Vice Chairman	23 <sup>rd</sup> May 2019
3	Jane W.Kimiti	Secretary-Principal	5 <sup>th</sup> March 2022
4	Fr George Kinuthia	Member –Rep of Sponsor	5 <sup>th</sup> March 2022
5	Mariam Kariuki	Member -Community	5 <sup>th</sup> March 2022
6	Dr ThuitaThenya	Member -Community	5 <sup>th</sup> March 2022
7	Cesar Warutere	Member -Community	5 <sup>th</sup> March 2022
8	Josephine Wambui	Member -Community	5 <sup>th</sup> March 2022
9	Rebecca Karanja	Member -Community	5 <sup>th</sup> March 2022
10	Florence Gakui	Member -Community	5 <sup>th</sup> March 2022
11	Felister Murugi Kigwa	Member –Rep CEB	5 <sup>th</sup> March 2022
12	Harrison Kinuthia	Member –Rep of Teachers	5 <sup>th</sup> March 2022
13	Consolata Kihagi	Member –Rep of Sponsor	5 <sup>th</sup> March 2022
14	Gabriel Njihia	Member –PA Rep	5 <sup>th</sup> March 2022
15	Rev Julius Miriti	Member – Special Interest	5 <sup>th</sup> March 2022
16	Charles Wanjohi Kibaki	Member –Special Needs	5 <sup>th</sup> March 2022
17	Veronica Wangui	Member - Rep of parent	23 <sup>rd</sup> May 2019
18	James Njogu	Member - Rep of parent	5 <sup>th</sup> March 2022
19	Vivian Wairimu	Member -Rep of Students	5 <sup>th</sup> March 2022

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th

June 2022

### KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

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

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

#### (c) Committees of the Board

*Provide the names of the various committees of the Board established by the Board the names of the committees members:*

Ref	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
	<b>Executive Committee</b>	Muchiri Wahome, HSC Rev. Julius Miriti Dr. Rebecca Karanja Gabriel Njihia Jane W. Kimiti, HSC	Chairman Member Member Member	3
	<b>Audit Committee</b>	Julius Miriti Muchiri Wahome Ceasar Warutere Gabriel Njihia Fr George Kinuthia Jane W. Kimiti, HSC	Chairman Member Member Member	1
	<b>Finance Procurement and General purposes committee</b>	Mary Nyamu Harrison Kinuthia Judy Wachira Teklah Kamathi Loise Kanyeki	Chairperson Member Member Member	1
	<b>Academic Committee</b>	Dr Rebecca Karanja Judy Wachira Mariam Kariuki Gabriel Njihia	Chairperson Member Member Member	1
	<b>Development Committee</b>	Julius Miriti Muchiri Wahome Ceasar Warutere Gabriel Njihia Fr George Kinuthia Jane W. Kimiti, HSC	Chairman Member Member Member Sponsor Secretary	2
	<b>Discipline and welfare committee</b>	Rev. Julius Miriti Fr George Kinuthia Ms Veronica Wangui Mr James Njogu	Chairman Member Member Member	5
	<b>Adhoc Committee (if any during the year)</b>	Rev. Julius Miriti Ms Josephine Wambui Mr Gabriel Njihia	Chairman Member Member	1

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

### Annual Report and Financial Statements For the year ended 30th June 2022

#### (d) School operation Management

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

<b>Ref</b>	<b>Designation</b>	<b>Name</b>	<b>TSC Number</b>
	Principal	Jane W.kimiti, HSC	348385
	Deputy Principal	Mary N. Nyamu	364808
		Judy T. Wachira	322297
	<b>Designation</b>	<b>Name</b>	<b>ID Number</b>
	School Bursar	Samuel M. Nguyo	20010169
		Teklah M. Kamathi	25224104

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

### KENYA SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) **Schools contacts**

Post Office Box: 71-10106 Othaya  
Telephone No: 0202329909  
Email Address: [othayagirlssec@gmail.com](mailto:othayagirlssec@gmail.com)  
Website: [www.othayagirlshigh.ac.ke](http://www.othayagirlshigh.ac.ke)  
Facebook: Othaya Girls  
Twitter:

(f) **School Bankers**

The following school operated 3 number of bank accounts in the following banks: (Ensure all accounts including CDF accounts are included)

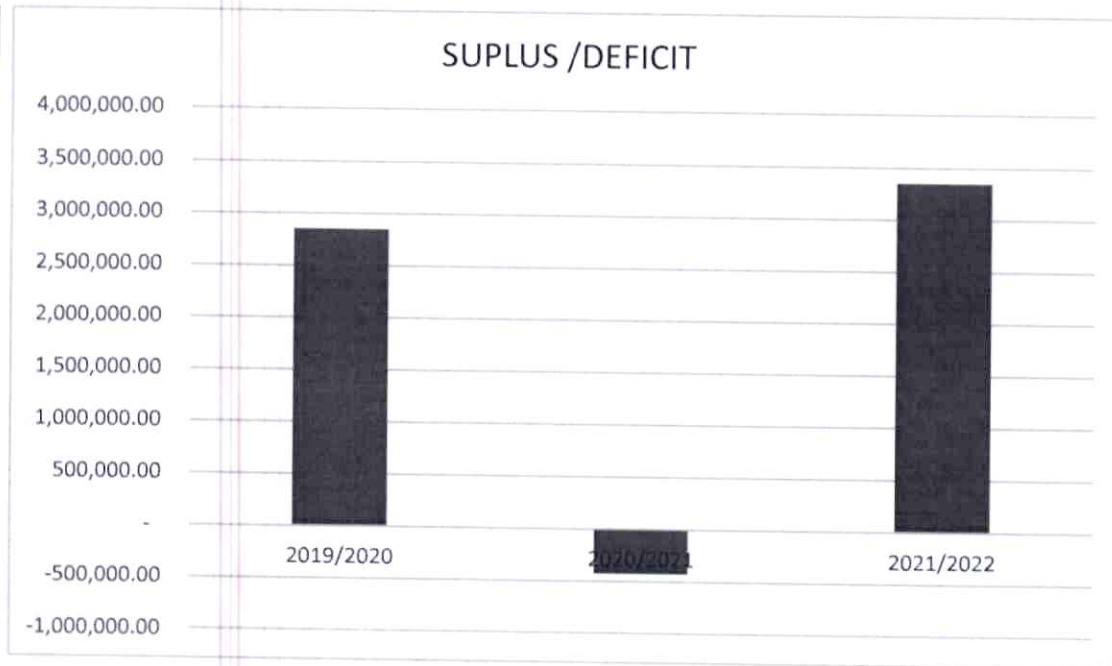
1. Name of Bank: Equity  
Account Name; Othaya Girls Boarding Collection Account  
Branch: Othaya  
Account: 0080295830761
2. Name of Bank: KCB  
Account Name; Othaya Girls Boarding Collection Account  
Branch: Othaya  
Account: 1101547731
3. Name of Bank: KCB  
Account Name; Othaya Girls Operation Account  
Branch: Othaya  
Account: 1101564016
4. Name of Bank: KCB  
Account Name; Othaya Girls Tuition Account  
Branch: Othaya  
Account: 1101549270
5. Name of Bank: Equity  
Account Name; Stella Maris Othaya Girls Infrastructure Account  
Branch: Othaya  
Account: 0080279742411
6. Mpesa pay bill No Business number **522123**,  
Account number-**31875K**  
**Attached to 1101547731,KCB bank account.**

- (g) Independent Auditors  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O Box 30084  
GPO 00100  
Nairobi, Kenya

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

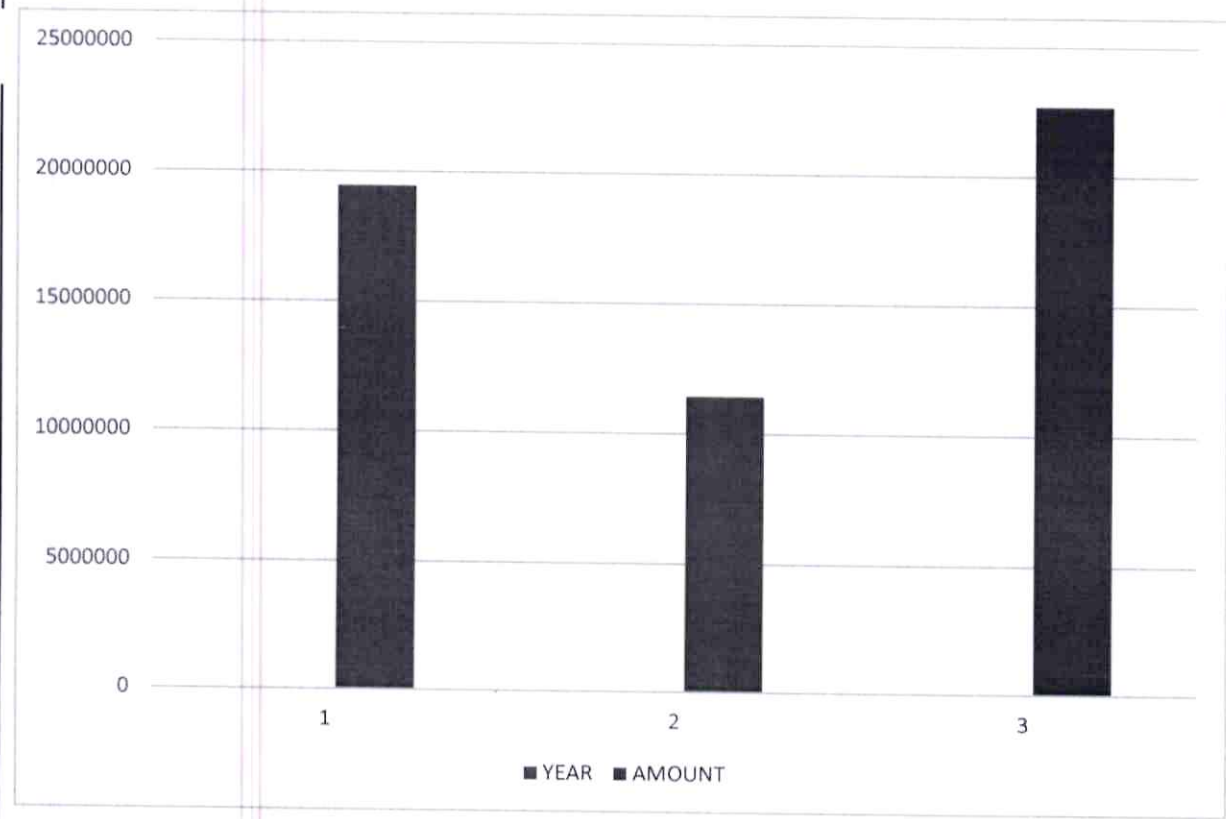
SUPLUS /DEFICIT			
	2019/2020	2020/2021	2021/2022
<b>SUPLUS /DEFICIT</b>	<b>2,849,838.00</b>	<b>- 429,738.00</b>	<b>3,352,977.00</b>



**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

CAPITATION GRANT	
YEAR	AMOUNT
2019/2020	19,459,876.00
2020/2021	11,439,662.00
2021/2022	22,736,768.00

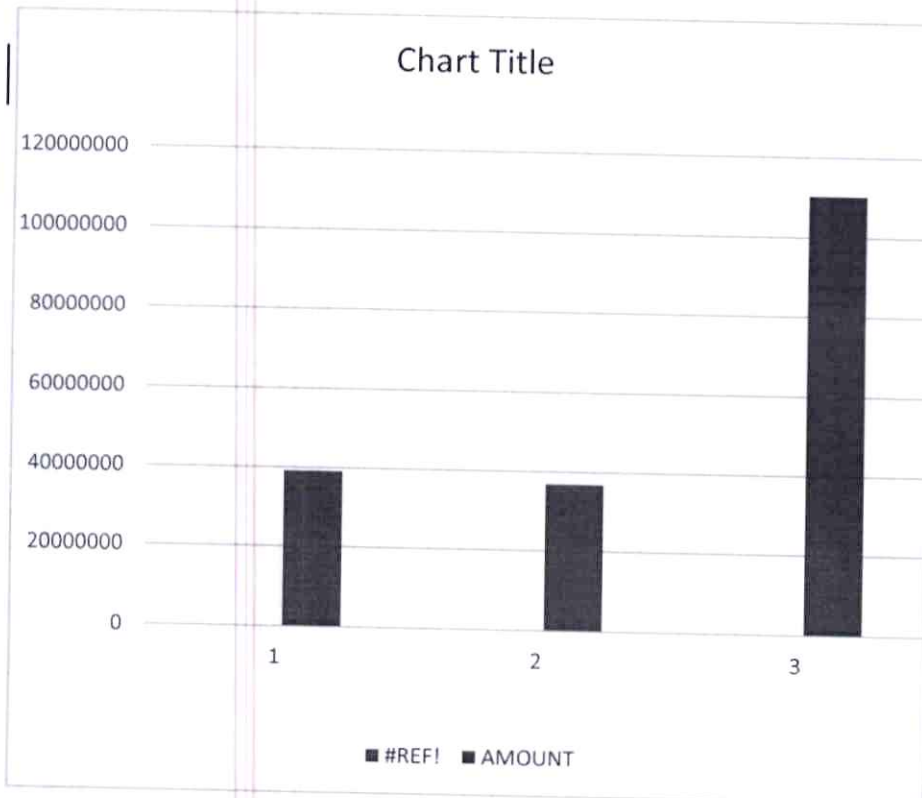


**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

school fund income

YEAR	AMOUNT
2019/2020	39,225,941.00
2020/2021	36,863,862.00
2021/2022	110,362,922.00



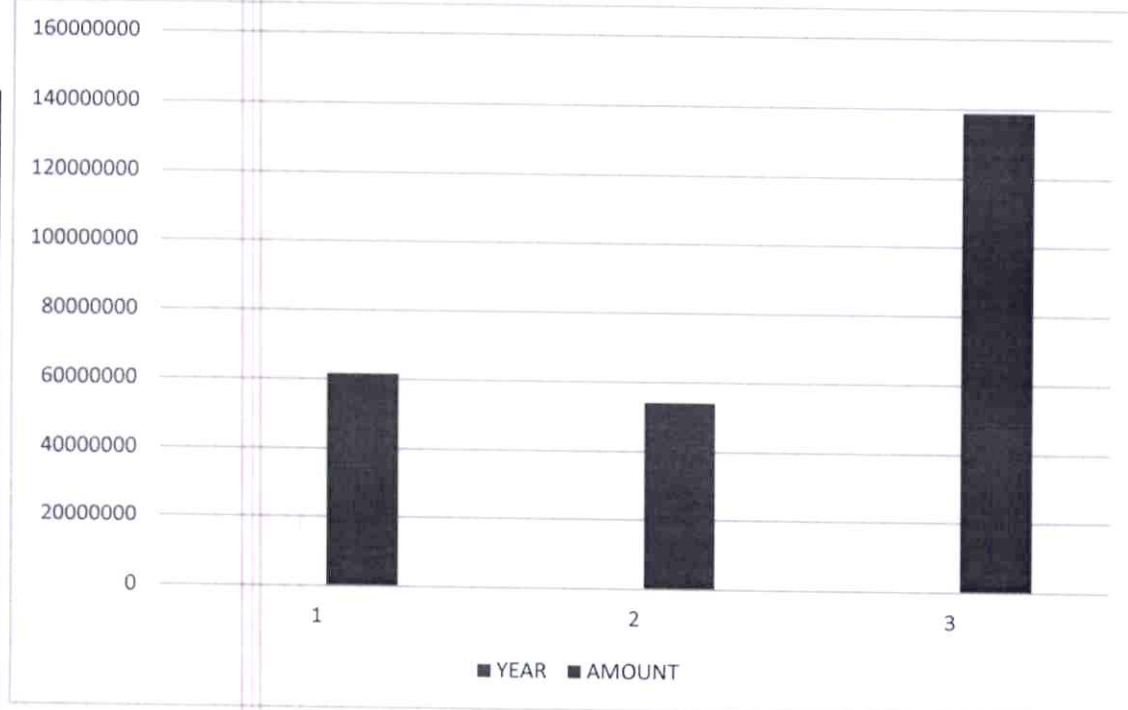
# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

### EXPENDITURE

YEAR	AMOUNT
2019/2020	61,679,979.00
2020/2021	54,155,261.00
2021/2022	138,773,083.00

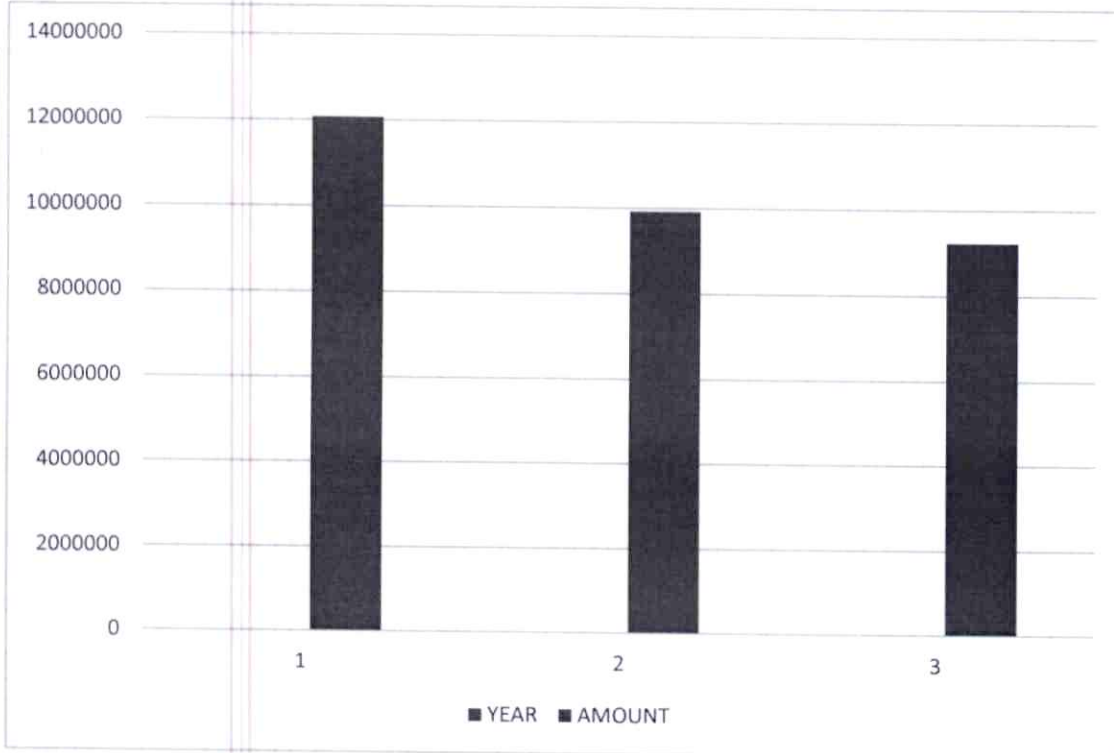


**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

RECEIVABLES

YEAR	AMOUNT
2019/2020	12,075,804.00
2020/2021	9,926,468.00
2021/2022	9,230,699.00

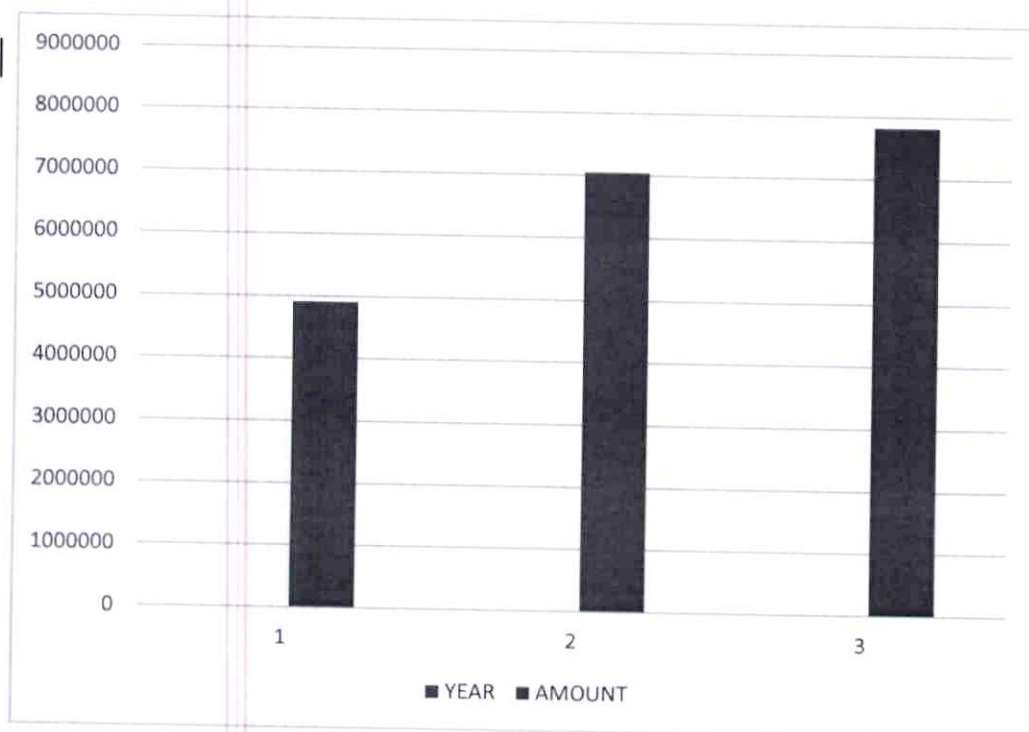


**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

**PAYABLES**

<b>YEAR</b>	<b>AMOUNT</b>
2019/2020	4,909,534.00
2020/2021	7,046,936.00
2021/2022	7,832,264.00

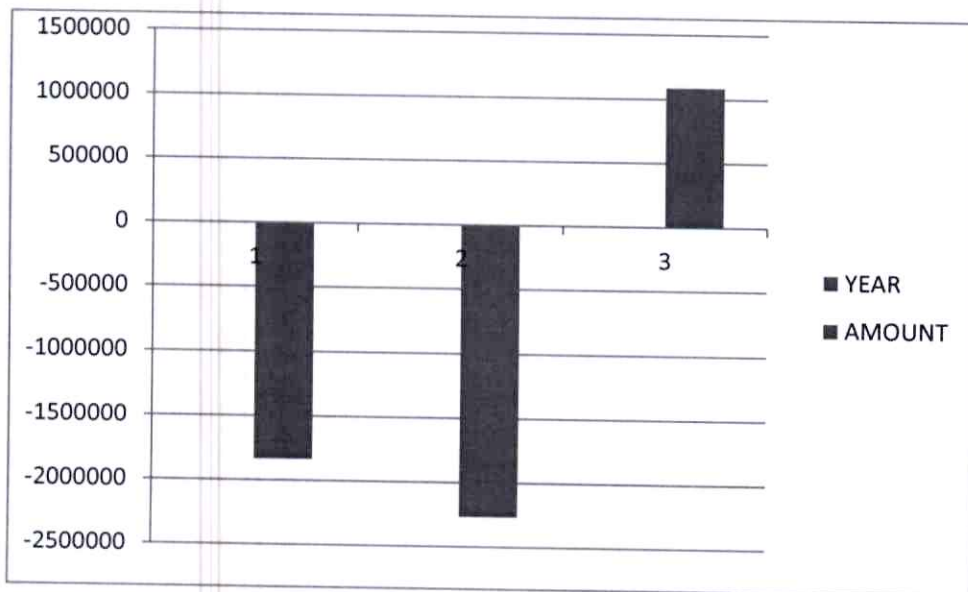


**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

CASH AND BANK BALANCE

YEAR	AMOUNT
2019	1,836,341.00
2021	2,266,078.00
2022	1,086,898.00



**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements For the year ended 30th June 2022**

**(b) Teacher Student Ratio:**

Teacher student ratio:

35/1346

1:39

Number of teachers recruited and posted to the school within the year:

Number of teachers that were transferred/retired during the period as well as number of teachers employed by TSC, Number employed by BOM. How many teachers the school has for each subject in order to indicate shortage/allocation of resources.

**TSC TEACHERS 2022**

S/NO	NAME	TSC NO	TEACHING SUBJECTS COMBINATION	GENDER	TEACHERS RECRUITED YR 2022
1	JANE W. KIMITI	348385	CRE/HIST	F	
2	MARY N. NYAMU	364808	BIO/AGRI	F	
3	JUDY T.WACHIRA	322297	CRE/GEO	F	
4	PETER N. MAINA	415984	KISW/CRE	M	
5	ANN N. WAMBUI	435295	BIO/CHEM	F	
6	MARY W. WAIRAGU	475577	ENG/LIT	F	
7	SUSAN WAMBUGU	236111	MATHS/PHY	F	
8	HELLEN N. MUCHOKI	246397	AGR/GEO	F	
9	JEDIDA GICHOHI	497583	ENG/LIT	F	
10	JERIOH WAMBUTU	315478	MATH/GEO	F	
11	LYDIAH W. GICHOHI	261111	BIO/MATHS	F	
12	LOISE W. KANYEKI	497242	MATHS/CHEM	F	
13	MARTHA M. WANJOHI	561183	CHEM/MATH	F	
14	DANIEL MBURU	608046	KISWAHILI	M	
15	JACKLINE MUSYOKA	608571	ENG/CRE	F	
16	ISAAC KIBOI	423392	AGR/BIO	M	
17	JULIA M. WAIGWA	540467	COMPUTER	F	
18	LEAH M. NDARWA	844916	HSCI	F	
19	CYRUS N. MUGENDI	636096	GEO/CRE	M	
20	FRACIA W. NDERITU	663959	HIST/CRE	F	
21	HILLARY OCHIENG	675814	GEO/BST	M	
22	HARRISON KINUTHIA	702578	MATH/GEO	M	
23	BETH MABONGA	771062	KISW/HIS	F	
24	STEPHEN NDONGA	390399	PHY/MATH	M	
25	PETER M. KABURA	818468	BIO/CHEM	M	
26	MARTIN M. WAMBUI	769346	BUS/GEO	M	
27	<b>JOHN KINYANJUI MAINA</b>	<b>899314</b>	<b>MATHS/BST</b>	<b>M</b>	<b>RECRUITED 1<sup>ST</sup> JULY 2021</b>
28	DENNIS M. WARUTERE	731046	GEO/KISW	M	
29	ANGELICA NDERITU	570497	KISW/GEO	F	
30	DORIS MUTHONI WERU	860481	ENGLISH/ LIT	F	
31	DANIEL KABAKI	825637	BIO/CHEM	M	
32	<b>CAROLINE W. KAMAU</b>	<b>809633</b>	<b>MATHS/BST</b>	<b>F</b>	<b>RECRUITED 1<sup>ST</sup> OCT 2021</b>
33	<b>LOISE N. KIRAGU</b>	<b>702307</b>	<b>KISW/CRE</b>	<b>F</b>	<b>RECRUITED 1<sup>ST</sup> OCT 2021</b>
34	THOMAS GITHANGI	496800	BST/MATHS	M	
35	DENNIS WARUTERE	731046	KISW/GEO	M	

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements For the year ended 30th**  
**June 2022**

**BOM TEACHERS 2022**

S/NO	NAME	TSC NO	TEACHING SUBJECTS	GENDER	
1	GEOFFREY M.GACHOKA	803064/Y	MATHS/BST	M	
2.	CAROLINE MWANGI	873138/Y	HIST/KISW	F	
3	ANNAH N.MAKOKHA	876600/Y	KISW/CRE	F	
4	ANN KABIU	821912/Y	ENG/LIT	F	
5	KELVIN WARUHIU NDIRANGU	872082/Y	BIO/CHEM	M	
6	EARNEST MWANGI MUTUNE	709563/Y	HIST/KISW	M	
7	DUKE MISATI	892817/Y	PHY/MATH	M	
8	BEATRICE WACHIRA	879934/Y	ENG/LIT	F	
9	SOPHIA NJAMBI	757247/Y	BST/HIST	F	
10	PAUL MAINA WAWERU	933535/Y	BIO/AGR	M	
11	PERIS W. GITONGA	863903/Y	COMP/PHY	F	
12	PRISCAH MWANIKI	928099/Y	PHY/MATHS	F	
13	DANIEL MWANGI	972794/Y	COMP/MATHS	M	
14	GILBERT ONG'AYO	901023/Y	PHY/MATHS	M	
15	JOSEPH WAWERU	973270/Y	BIO/CHEM	M	
16	BEATRICE CHIHUYA	923798/Y	KISW/HIST	F	
17	NANCY GITHUA	879877/Y	MATHS/PHY	F	

***TOTAL TEACHERS SHORTAGE YEAR 2022***

1. PHYSICS/CHEMISTRY/BIOLOGY/MATHS	5
2. KISWAHILI/GEOGRAPHY/HISTORY/CRE	4
3. ENGLISH/LITERATURE	4
3.AGRICULTURE/BUSINESS STUDIES/COMPUTER/HOMESCIENCE	3
<b>TOTAL</b>	<b>16</b>

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

(c) Mean score in the 2018 - 2021KCSE

(d) Number of Candidates in 2018-2021 KCSE

YR	ENTRY	MEAN GRADE SUMMARY													M/S	M/G	No Transitioned to Institutions of higher learning
		No of candidates	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E			
2021	305	0	3	18	29	63	95	68	21	7	1	0	0	7.173	C+	208 admitted to various universities	
2020	248	0	4	11	36	45	65	63	18	6	0	0	0	7.198	C+	161 admitted to various universities. 87 joined colleges.	
2019	217	0	1	3	29	47	48	45	30	11	3	0	0	6.852	C+	128 admitted to various universities. 89 joined colleges.	
2018	179	0	0	5	34	44	37	25	27	5	2	0	0	7.15	C+	120 admitted to various universities. 59 joined colleges	

(e) Capacity of the school 2022

CLASS	TOTAL NO OF STUDENTS
F1	394
F2	341
F3	303
F4	290
	<b>1328</b>

(f) Development projects carried out by the school

	FACILITIES	NUMBER	
1	Dormitories	10	Indequate
2	Dining hall	1	Indequate
3	Laboratories	3	More Required
4	Toilets	54	Adequate
5	Classrooms	19	More Required

1. *Dormitory completion*

	YEAR	PROJECT	COST	FUNDED BY	REMARKS
1	2020	Asbestos removal	2.2 million	R.M.I	Complete
2	2020	Water harvesting	1.5million	R.M.I	Complete
3	2021	Dormitory	18 million	R.M.I	Complete
4	2021	Ablution block	2 million	C.D.F	Complete
6	2022	Ablution block	1.2million	R.M.I	Complete
7	2022	Sewerage	4 million	R.M.I	Not Complete

IRENE N KAMAU :  PRINCIPAL/BOM SECRETARY

DATE: 08/12/22

**STELLA MARIS OTHAYA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

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**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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

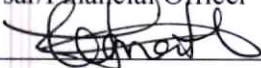
Schedule 4 (Section 23) of Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure and assets of the institution.

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

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

Name. Rev. Julius Miriti  
Designation: Chairman, School Board of Management  
Sign:   
Date: 8<sup>th</sup> December 2022.

Name. Irene N Kamau  
Designation: School Principal & Secretary to Board of Management  
Sign:   
Date: 8<sup>th</sup> December 2022.

Name. Teklah M. Kamathi  
Designation: Bursar/Financial Officer  
Sign:   
Date: 8<sup>th</sup> December 2022.

# REPUBLIC OF KENYA

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



*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON STELLA MARIS OTHAYA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – NYERI COUNTY

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 regulation 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 Stella Maris Othaya Girls High School – Nyeri County set out on pages 1 to 19 which comprise of statement of financial assets and financial liabilities as at 30 June, 2022, the statement of receipts and payments, and statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Stella Maris Othaya Girls High School – Nyeri County as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

The statement of financial assets and financial liabilities reflects accumulated fund balance brought forward of Kshs.794,143. However, the accumulated fund balance brought forward amount is inaccurate of as the amount for net financial position as at 30 June, 2021 totalled to Kshs.4,478,300 resulting in a variance of Kshs.3,684,157.

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

#### **2. Long Outstanding and Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.9,230,699 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review. Included in the balance are receivables amounting to Kshs.6,289,851 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.9,230,699 could not be confirmed.

#### **3. Unsupported Accounts Payables**

The statement of financial assets and financial liabilities and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.6,170,478. However, the balance was not supported with ledgers, suppliers statements, invoices and an aging analysis of the creditors.

In the circumstances, the accuracy and completeness of the accounts payables balance of Kshs.6,170,478 could not be confirmed.

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

### **Emphasis of Matter**

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

The statement of budgeted versus actual amounts reflects final receipts budget of Kshs.142,497,684 and actual on comparable basis of Kshs.142,126,060 resulting in an under-funding of Kshs.371,624 or 0.3% of the budget. Similarly, the school spent Kshs.138,773,083 against an approved budget of Kshs.140,961,884 resulting to an under-utilization of Kshs.2,188,801 or 1.6% of the budget.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery by the school.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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.

## **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, 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 15 February, 2023 instead of the statutory deadline of 30 September, 2022. This was contrary to the requirements that the School's financial statements should be ready by 30 September, 2022 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.107,301,073 as disclosed in Note 9 to the financial statements. Included in the expenditure is an amount of Kshs.682,500 transferred to Kenya Secondary School Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in the Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Kshs.682,500 could not be confirmed.

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

## **REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of Internal Audit Function and Audit Committee**

During the year under review, the School had not constituted an Audit Committee and an Internal Audit Unit as required by Regulations 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the School through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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, the Management is responsible for assessing the school ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of service and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 control 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 control would not necessarily disclose all matters in the internal control 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 control 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 control 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 policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the 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 continue 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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**

**25 September, 2024**

**STELLA MARIS JTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**


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

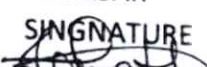
v. **Statement Of Receipts And Payments Period To 30<sup>th</sup> June 2022**

Description Of Vote Head	Note	1ST July 2021- 30th June 2022	1st Jan -30th June 2021
		12Months	6Months
		Kshs	Kshs
<b>Receipts</b>			
Capitation grants for tuition	1	4,225,295.00	1,573,023.00
Capitation grants for operations	2	18,507,843.00	9,866,639.00
Capitation grants for Infrastru ture	3	9,030,000.00	5,422,000.00
School fund income- parents' contributions	4	75,798,286.00	29,571,936.00
School fund income- other receipts	5	34,564,636.00	7,291,926.00
<b>Total Receipts</b>		<b>142,126,060.00</b>	<b>53,725,524.00</b>
<b>Payments</b>			
Payments for tuition	6	4,095,444.00	1,555,000.00
Payments for operations	7	18,465,596.00	8,697,151.00
Payments for Infrastructure	8	8,910,970.00	5,599,980.00
Boarding and school fund payments	9	107,301,073.00	38,303,130.00
<b>Total Payments</b>		<b>138,773,083.00</b>	<b>54,155,261.00</b>
<b>Surplus/Deficit</b>		<b><u>3,352,977.00</u></b>	<b>- 429,737.00</b>

The school's financial statements were approved on 08/12/2022 and signed by:

NAME  
JULIUS MIRITI  
BOM CHAIRPERSON BOM  
SIGNATURE  
  
DATE  
08/12/2022

NAME  
IRENE N KAMAU  
PRINCIPAL/SECRETARY BOM  
SIGNATURE  
  
DATE  
08/12/2022

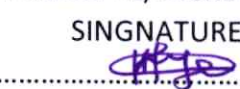
NAME  
TEKLAH KAMATHI  
BURSAR  
SIGNATURE  
  
DATE  
08/12/2022

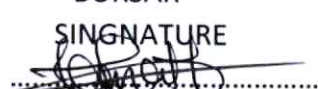
**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL****PUBLIC SECONDARY SCHOOL**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2022**VI. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2022**

Description	Note	31st Jan - 30th June	
		1st July 2021-30th June 2022	2021
		12Months	6Months
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	2,517,552.00	1,431,786.00
Cash balances	12	231,133.00	166,981.00
		<b>2,748,685.00</b>	<b>1,598,767.00</b>
Negative bank balances	11	- 1,661,786.00	- 3,864,845.00
<b>Total cash and cash equivalent</b>		<b>1,086,899.00</b>	<b>- 2,266,078.00</b>
Account's receivables	13	9,230,699.00	9,926,468.00
<b>Total financial assets</b>		<b>10,317,598.00</b>	<b>7,660,390.00</b>
<b>Financial liabilities</b>			
Accounts payables	14	- 6,170,478.00	- 3,182,090.00
<b>Net financial assets</b>		<b>4,147,120.00</b>	<b>4,478,300.00</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	794,143.00	4,908,037.00
Surplus/deficit for the year		3,352,977.00	- 429,737.00
<b>Net financial position</b>		<b>4,147,120.00</b>	<b>4,478,300.00</b>

The school's financial statements were approved on 08/12/2022 and signed by:

NAME  
JULIUS MIRITI  
BOM CHAIRPERSON BOM  
SIGNATURE  
  
DATE  
08/12/2022

NAME  
IRENE N KAMAU  
PRINCIPAL/SECRETARY BOM  
SIGNATURE  
  
DATE  
08/12/2022

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08/12/2022

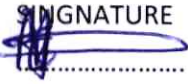

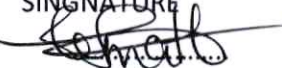
**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**

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

**VII . Statement of Cash Flows for The Period Ended 30<sup>th</sup> June 2022**

Description	Notes	1st July 2021-30th June 2022	1st Jan -30th June 2021
		12Months	6Months
		Kshs	Kshs
<b>Operating activities</b>			
<b>Receipts</b>			
Capitation grants for tuition	1	4,225,295.00	1,573,023.00
Capitation grants for operations	2	18,507,843.00	9,866,639.00
Capitation grants for Infrastructure	3	9,030,000.00	5,422,000.00
School fund income- parents contributions/ fees	4	75,798,286.00	29,571,936.00
School fund income- other receipts	5	34,564,636.00	7,291,926.00
<b>Total receipts</b>		<b>142,126,060.00</b>	<b>53,725,524.00</b>
<b>Payments</b>			
Payments for tuition	6	4,095,444.00	1,555,000.00
Payments for operations	7	18,465,596.00	8,697,151.00
Payments for infrastructure	8	8,910,970.00	5,599,980.00
Boarding and school fund payments	9	107,301,073.00	38,303,130.00
<b>Total payments</b>		<b>138,773,083.00</b>	<b>54,155,261.00</b>
<b>Net cash flow from operating activities</b>		<b><u>3,352,977.00</u></b>	<b>- 429,737.00</b>
<b>Net cash flow from financing activities</b>			
<b>Net increase in cash and cash equivalents</b>		<b>3,352,977.00</b>	<b>- 429,737.00</b>
<b>Cash and cash equivalent at beginning of the year</b>		<b>- 2,266,078.00</b>	<b>- 1,836,341.00</b>
<b>Cash and cash equivalent at end of the year</b>		<b>1,086,899.00</b>	<b>- 2,266,078.00</b>

The school's financial statements were approved on 08 /12/ 2022 and signed by:

NAME	NAME	NAME
JULIUS MIRITI	IRENE N KAMAU	TEKLAH KAMATHI
BOM CHAIRPERSON BOM	PRINCIPAL/SECRETARY BOM	BURSAR
SIGNATURE	SIGNATURE	SIGNATURE
		
DATE	DATE	DATE
<u>08/12/2022</u>	<u>08/12/2022</u>	<u>08/12/2022</u>

**STELLA MARIS OTHAYA GIRLS' HIGH  
SCHOOL  
PUBLIC SECONDARY  
SCHOOL**

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

**VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/e %
	Kshs	Kshs			Kshs	Kshs
<b>Receipts</b>						
<i>(1) Capitation Grant on Tuition</i>						
Exercise Books	3,380,000.00	- 36,400.00	3,343,600.00	2,706,667.00	636,933.00	81%
Laboratory Equipment	780,000.00	- 8,400.00	771,600.00	612,796.00	158,804.00	79%
Teaching / Learning Materials	1,227,200.00	- 13,216.00	1,213,984.00	905,832.00	308,152.00	74%
<b>TOTAL</b>	<b>5,387,200.00</b>	<b>- 58,016.00</b>	<b>5,329,184.00</b>	<b>4,225,295.00</b>	<b>1,103,889.00</b>	<b>79%</b>
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	7,690,000.00	-250,000.00	7,440,000.00	4,017,542.00	3,422,458.00	54%
Repairs, Maintenance & Improvements	6,500,000.00	250,000.00	6,750,000.00	6,735,750.00	14,250.00	100%
Local Transport / Travelling	1,300,000.00		1,300,000.00	753,086.00	546,914.00	58%
Electricity, Water and Conservancy	3,250,000.00	750,000.00	4,000,000.00	3,880,315.00	119,685.00	97%
Medical	370,000.00		370,000.00	254,800.00	115,200.00	69%
Administration Costs	2,210,000.00	-250,000.00	1,960,000.00	1,657,100.00	302,900.00	85%
Activity Expenses	1,950,000.00	-500,000.00	1,450,000.00	1,209,250.00	240,750.00	83%
<b>TOTAL</b>	<b>23,270,000.00</b>	<b>-</b>	<b>23,270,000.00</b>	<b>18,507,843.00</b>	<b>4,762,157.00</b>	<b>80%</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**

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

**I. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>Receipts</b>						
<b>(3) Fees Charged on Parents</b>						
Personnel Emoluments	8,632,000.00		8,632,000.00	8,561,966.00	70,034.00	99%
Repairs And Maintenance	5,788,000.00		5,788,000.00	4,110,239.00	1,677,761.00	71%
Local Transport / Travelling	4,355,000.00		4,355,000.00	1,342,088.00	3,012,912.00	31%
Electricity And Water	5,525,000.00		5,525,000.00	3,492,626.00	2,032,374.00	63%
Administration Costs	11,830,000.00		11,830,000.00	9,771,733.00	2,058,267.00	82%
Activity	1,300,000.00		1,300,000.00	872,678.00	427,322.00	67%
Fee On Boarding Equipment and Stores	54,158,000.00		54,158,000.00	46,852,140.00	7,305,860.00	87%
Medical				794,816.00	-794,816.00	
<b>TOTAL</b>	<b>91,588,000.00</b>		<b>91,588,000.00</b>	<b>75,798,286.00</b>	<b>15,789,714.00</b>	<b>83%</b>
<b>Other Income</b>						
Rent Income	588,000.00		588,000.00	485,700.00	102,300.00	83%
Income From Farming Activities	1,627,500.00		1,627,500.00	212,175.00	1,415,325.00	13%
uniforms	20,095,000.00		20,095,000.00	18,933,213.00	1,161,787.00	94%
Arrears				2,149,336.00	-2,149,336.00	
Prepayments				3,783,473.00	-3,783,473.00	
Club				3,000.00	-3,000.00	
Income from grant				1,000,000.00	-1,000,000.00	
Bursary				7,997,739.00	-7,997,739.00	
<b>TOTAL</b>	<b>22,310,500.00</b>		<b>22,310,500.00</b>	<b>34,564,636.00</b>	<b>12,254,136.00</b>	<b>88%</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**

**PUBLIC SECONDARY SCHOOL**

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

**I. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(1) Expenditure For Tuition</b>						
Exercise Books	3,380,000.00	-	3,343,600.00	3,024,060.00	319,540.00	90%
Laboratory Equipment	780,000.00	-	771,600.00	570,550.00	201,050.00	74%
Teaching / Learning Materials	1,227,200.00	-	1,213,984.00	496,760.00	717,224.00	41%
Bank charges				4,074.00	-4,074.00	
<b>TOTAL</b>	<b>5,387,200.00</b>	<b>-</b>	<b>5,329,184.00</b>	<b>4,095,444.00</b>	<b>1,233,740.00</b>	<b>77%</b>
<b>(2) Expenditure For Operations</b>						
Personnel Emoluments	7,690,000.00	38,000.00	7,728,000.00	7,567,511.00	160,489.00	98%
Repairs, Maintenance & Improvements	6,500,000.00		6,500,000.00	3,830,000.00	2,670,000.00	59%
Local Transport / Travelling	1,300,000.00	-	1,286,000.00	735,869.00	550,131.00	57%
Electricity, Water and Conservancy	3,250,000.00		3,250,000.00	3,170,000.00	80,000.00	98%
Medical	370,000.00		370,000.00	229,792.00	140,208.00	62%
Administration Costs	2,210,000.00	-	2,186,000.00	1,314,104.00	871,896.00	60%
Activity Expenses	1,950,000.00		1,950,000.00	1,618,320.00	331,680.00	83%
<b>TOTAL</b>	<b>23,270,000.00</b>	<b>-</b>	<b>23,270,000.00</b>	<b>18,465,596.00</b>	<b>4,804,404.00</b>	<b>79%</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

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

**I. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2022**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<i>(3) Expenditure For School Fund</i>						
Personnel Emoluments	8,632,000.00	- 120,960.00	8,511,040.00	6,028,963.00	2,482,077.00	94%
Repairs, Maintenance and Improvements	5,788,000.00	- 28,000.00	5,760,000.00	4,010,209.00	1,749,791.00	70%
Local Transport / Travelling	4,355,000.00	- 46,900.00	4,308,100.00	2,658,880.00	1,649,220.00	62%
Electricity, Water and Conservancy	5,525,000.00	- 18,900.00	5,506,100.00	5,025,090.00	481,010.00	92%
Administration Costs	11,830,000.00	- 135,800.00	11,694,200.00	9,371,635.00	2,322,565.00	80%
Activity	1,300,000.00	- 14,000.00	1,286,000.00	1,224,220.00	61,780.00	95%
Boarding Equipment and Stores	54,158,000.00	- 583,240.00	53,574,760.00	46,176,461.00	7,398,299.00	86%
Expenditure For Income Generating Activity	1,627,500.00		1,627,500.00	1,554,320.00	73,180.00	96%
uniforms	20,095,000.00		20,095,000.00	17,534,180.00	2,560,820.00	88%
Medical				352,135.00	-352,135.00	
Bank charges				305,218.00	-305,218.00	
Club				20,000.00	-20,000.00	
Prepayments				4,430,081.00	-4,430,081.00	
Bursary				8,609,681.00	-8,609,681.00	
<b>Totals</b>	<b>113,310,500.00</b>	<b>- 947,800.00</b>	<b>112,362,700.00</b>	<b>107,301,073.00</b>	<b>5,061,627.00</b>	<b>85%</b>

(i) The school has inadequate teachers and hence has employed many BOM teachers

(ii) The school received less fsde fund in tuition and operations and with less students and hence below 90% utilization.

## **1. Significant Accounting Policies**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

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

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

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

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

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

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

**5. Accounts Receivable**

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

**6. Accounts Payable**

For the purposes of these financial statements, deposits, and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary school's 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 30<sup>th</sup> June 2022.

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

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

### x. Notes To The Financial Statements

#### 1 Capitation Grant for Tuition

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Exercise Books	2,706,667.00	416,416.00
Laboratory Equipment	612,796.00	726,310.00
Teaching / Learning Materials	905,832.00	430,297.00
<b>Total</b>	<b>4,225,295.00</b>	<b>1,573,023.00</b>

#### 2 Capitation Grant for Operations

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Personnel Emoluments	4,017,542.00	3,637,915.00
Repairs And Maintenance	6,735,750.00	4,706,000.00
Local Transport / Travelling	753,086.00	120,800.00
Electricity And Water	3,880,315.00	762,400.00
Medical	254,800.00	
Administration Costs	1,657,100.00	207,386.00
Activity	1,209,250.00	424,688.00
NSSF		7,450.00
<b>Total</b>	<b>18,507,843.00</b>	<b>9,866,639.00</b>

#### 3 Capitation Grant for Infrastructure

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
R.M. & Improvement	9,030,000.00	5,422,000.00
<b>Total</b>	<b>9,030,000.00</b>	<b>5,422,000.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

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

**4 Parents Contribution/Fees - School Fund Account**

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Personnel emoluments	8,561,966.00	2,355,689.00
Repairs and maintenance	4,110,239.00	6,742,380.00
Local transport / travelling	1,342,088.00	978,787.00
Electricity and water	3,492,626.00	2,270,128.00
Medical	794,816.00	28,641.00
Administration costs	9,771,733.00	1,161,385.00
Activity	872,678.00	88,109.00
Fee On Boarding Equipment and Stores	46,852,140.00	15,946,817.00
<b>Total</b>	<b>75,798,286.00</b>	<b>29,571,936.00</b>

**Notes To The Financial Statements (Continued)**

**5 Other Receipts – School Fund Account**

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Rent Income	485,700.00	261,400.00
Income From Farming Activities	212,175.00	180,495.00
uniforms	18,933,213.00	1,368,105.00
Arears	2,149,336.00	144,003.00
Prepayments	3,783,473.00	3,073,194.00
club	3,000.00	27,710.00
Income From Grants and Donations*	1,000,000.00	
bursary	7,997,739.00	2,237,019.00
<b>Total</b>	<b>34,564,636.00</b>	<b>7,291,926.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

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

**6 Payment for Tuition**

Description	1st July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Textbooks And Reference Materials		
Exercise Books	3,024,060.00	1,495,000.00
Laboratory Equipment	570,550.00	60,000.00
Internal Exams		
Teaching / Learning Materials	496,760.00	
Chalks		
Exams And Assessment		
Teachers Guides		
Administration Costs		
Bank Charges	4,074.00	
<b>Total</b>	<b>4,095,444.00</b>	<b>1,555,000.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

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

**Notes To The Financial Statements (Continued)**

**7 Payments For Operations**

Description	1st July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Personnel Emoluments	7,567,511.00	2,160,343.00
Administration Cost	1,314,104.00	
Repairs And Maintenance & Improvements	3,830,000.00	4,223,200.00
Local Transport / Travelling	735,869.00	
Electricity And Water	3,170,000.00	1,961,000.00
Medical	229,792.00	137,900.00
Activity Expenses	1,618,320.00	87,550.00
PAYE		127,158.00
<b>Total</b>	<b>18,465,596.00</b>	<b>8,697,151.00</b>

**8 Payment for Infrastructure**

Description	1st July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
R.M. & Improvement	8,907,000.00	5,599,980.00
Bank charges	3,970.00	
<b>Total</b>	<b>8,910,970.00</b>	<b>5,599,980.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

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

**Notes To The Financial Statements (Continued)**

**9 Boarding And School Fund Payments**

Description	1st July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Personnel Emoluments	6,028,963.00	3,351,229.00
Repairs And Maintenance &Improvements	4,010,209.00	4,771,092.00
Local Transport / Travelling	2,658,880.00	1,334,728.00
Electricity And Water	5,025,090.00	1,692,760.00
Medical Expenses	352,135.00	483,392.00
Administration Costs	9,371,635.00	5,594,059.00
Activity	1,224,220.00	485,475.00
Bank Charges	305,218.00	114,666.00
Expenses On Income Generating Activities	1,554,320.00	347,480.00
Fee On Boarding Equipment and Stores	46,176,461.00	14,742,218.00
Rent Expenses		3,500.00
clubs	20,000.00	17,800.00
Prepayments	4,430,081.00	1,591,817.00
uniforms	17,534,180.00	1,980,000.00
bursary	8,609,681.00	1,792,914.00
<b>Total</b>	<b>107,301,073.00</b>	<b>38,303,130.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL**

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

**Notes To The Financial Statements (Continued)**

**10 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	1ST July 2021- 30th June 2022	1st Jan -30th June 2021
		12Months	6Months
		Kshs	Kshs
Tuition Account	1101549270	150,559.00	20,708.00
Operations Account	1101564016	1,249,748.00	1,207,502.00
EQUITY	0080295830761	794,639.00	-
CDF	0080278995311	75,108.00	128,468.00
Infrastructural Account	0080279742411	247,498.00	75,108.00
<b>Total</b>		<b>2,517,552.00</b>	<b>1,431,786.00</b>

**11 Other Negative bank  
accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	1ST July 2021- 30th June 2022	1st Jan -30th June 2021
		12Months	6Months
		Kshs	Kshs
School Fund Account/Boarding KCB	1101547731	- 1,661,786.00	- 459,624.00
EQUITY	0080295830761	-	- 3,405,221.00
<b>Total</b>		<b>- 1,661,786.00</b>	<b>- 3,864,845.00</b>

**12 Cash at hand**

Description	1ST July 2021- 30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
School Fund account	231,133.00	166,981.00
<b>Total</b>	<b>231,133.00</b>	<b>166,981.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**

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

**Notes To The Financial Statements (Continued)**

**13 Accounts Receivable**

<b>Description</b>	<b>1ST July 2021-30th June 2022</b>	<b>1st Jan -30th June 2021</b>
	<b>12Months</b>	<b>6Months</b>
	<b>Kshs</b>	<b>Kshs</b>
Fees Arrears	9,128,399.00	9,926,468.00
Rent Arrears	102,300.00	
<b>Total</b>	<b>9,230,699.00</b>	<b>9,926,468.00</b>

[Include an ageing of the fees / non fees arrears below]

<b>Description</b>	<b>1ST July 2021-30th June 2022</b>	<b>1st Jan -30th June 2021</b>
	<b>12Months</b>	<b>6Months</b>
	<b>Kshs</b>	<b>Kshs</b>
Fees Arrears For Current Year	1,351,267.00	3,636,617.00
Rent Arrears For current year	102,300.00	
Fees Arrears For The Previous Year	1,487,281.00	1,693,492.00
Fees Arrears For Prior Periods (Over Two Years)	6,289,851.00	4,596,359.00
<b>Total</b>	<b>9,230,699.00</b>	<b>9,926,468.00</b>

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

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

### Notes To The Financial Statements (Continued)

#### 14 Accounts Payable

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	4,105,909.00	3,182,090.00
Prepaid Fees	2,064,569.00	
<b>Total</b>	<b>6,170,478.00</b>	<b>3,182,090.00</b>

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Trade Creditors for Current Year	4,105,909.00	3,182,090.00
Prepaid fees for current year	2,064,569.00	
<b>Total</b>	<b>6,170,478.00</b>	<b>3,182,090.00</b>

#### 15 Fund Balance Brought Forward

Description	1ST July 2021-30th June 2022	1st Jan -30th June 2021
	12Months	6Months
	Kshs	Kshs
Bank Balances	1,431,786.00	422,255.00
Cash Balances	166,981.00	172,887.00
other bank balance	- 3,864,845.00	-2,431,483.00
	- <b>2,266,079.00</b>	<b>-1,836,341.00</b>
Receivables	9,230,699.00	9,926,468.00
	<b>6,964,620.00</b>	<b>8,090,127.00</b>
Payables	- 6,170,478.00	-3,182,090.00
<b>Total</b>	<b>794,143.00</b>	<b>4,908,037.00</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY  
SCHOOL**

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

**16 Biological assets**

Description	Number	1st Jan -30th June 2021	
		1st July 2021-30th June 2022	6Months
		12Months	6Months
		Kshs	Kshs
Cattle	10	1,300,000.00	1,500,000.00
Rabbits	14	5,600.00	5,600.00
Trees	134	2,268,000.00	3,400,000.00
Coffee or tea plantation	0	-	-
Poultry	18	14,400.00	12,600.00
<b>TOTAL</b>		<b>3,588,000.00</b>	<b>4,918,200.00</b>

**Other important disclosure notes**

**17 Stock/Inventory**

Description		1st Jan -30th June 2021	
		1st July 2021-30th June 2022	6Months
		12Months	6Months
		Kshs	Kshs
Stock /Inventory at beginning of the year		894,612.00	1,281,895.00
Stock/Inventory purchased during the year		16,273,716.00	50,849,758.00
Stock/Inventory issued during the year		16,411,576.00	49,567,863.00
<b>Balance at end of the year</b>		<b>756,752.00</b>	<b>2,500,790.00</b>

**8. 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)	Timeframes: (Put a date when you expect the issue to be resolved)



-----  
Sign and Date

Principal

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**PUBLIC SECONDARY SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2022**

**Annex 1 - Analysis Of Pending Accounts Payable**

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Year Ended June 2022	Outstanding Balance Year Ended June 2021	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Supply Of Goods</b>						
Timberteck solutions	896,400.00	18/12/2021	272,200.00	624,200.00	-	to pay at the beginning of the year
Muiru Meat Point	265,000.00	18/12/2021	108,340.00	156,660.00	-	to pay at the beginning of the year
Keruguya Forties	584,639.00	18/12/2021	-	584,639.00	-	to pay at the beginning of the year
RG Traders	638,880.00	18/12/2021	-	638,880.00	-	to pay at the beginning of the year
Approved Traders	585,400.00	18/12/2021	384,650.00	200,750.00	-	to pay at the beginning of the year
Equal Technologies	237,500.00	18/12/2021	-	237,500.00	-	to pay at the beginning of the year
Fidfam Investments	309,600.00	18/12/2021	100,000.00	209,600.00	-	to pay at the beginning of the year
Mashuhuri	2,810,900.00	18/12/2021	1,800,000.00	1,010,900.00	-	to pay at the beginning of the year
<b>Sub-Total</b>	<b>6,328,319.00</b>		<b>2,665,190.00</b>	<b>3,663,129.00</b>	-	
<b>Supply Of Services</b>						
Wamu & Sons Workshop	289,500.00	18/12/2021	-	289,500.00	-	to pay at the beginning of the year
Peter Maina Auto Garage	153,280.00	18/12/2021	-	153,280.00	-	to pay at the beginning of the year
				<b>442,780.00</b>		
<b>Sub-Total</b>	<b>442,780.00</b>				-	
<b>Grand Total</b>	<b>6,329,099.00</b>		<b>2,665,190.00</b>	<b>4,105,909.00</b>	-	

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**

**PUBLIC SECONDARY SCHOOL**

**Annual Report and Financial Statements**

**For the year ended 30<sup>th</sup> June 2022**

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

Asset class	Department		Location	Number	
Buildings and structures	Dormitories			10	81,000,000.00
	Dining hall/Kitchen			1	5,000,000.00
	Laboratories			3	5,000,000.00
	Classes			19	25,000,000.00
	Toilets			54	5,000,000.00
	Teachers houses			27	21,000,000.00
	Food store			1	120,000.00
	Stationary store			1	300,000.00
	Departmental offices			9	800,000.00
	Textile room			1	1,000,000.00
	Library			1	1,500,000.00
	Cookery room			1	800,000.00
	Garage			1	400,000.00
	Motor vehicles	Van	3	Toyota Pickup	1
Truck		Issuzu FFR		1	
Bus		Issuzu FRR		1	10,800,000.00
Office equipment, furniture and fittings	Office desks	43	Reception	1	
			Principal office	2	
			Accounts	2	
			Deputy one	1	
			Deputy two	1	
			Deans office	2	
			English depart	7	
			Humanity dept	9	
			Biology dept	3	
			Chemistry dept	5	
			Physics dept	1	
			Stationery stores	1	
Matrons office	1				
Cateress office	1				

		Technical dept	4	
		Staffroom	1	
		Library	1	
				208,000.00
Chairs	116	Reception	1	
		Principal office	2	
		Accounts	2	
		Deputy one	3	
		Deputy two	2	
		Deans office	3	
		English depart	7	
		Humanity dept	11	
		Geo office	2	
		Biology dept	3	
		Chemistry dept	7	
		Physics dept	5	
		Stationery stores	2	
		Matrons office	1	
		Cateress office	1	
		Technical dept	8	
		Staffroom	1	
		Dispensary	2	
		Computer room	53	
		Library	1	
		4		
			290,000,00	
Coaches	11	Reception	3	
		Staffroom	8	240,000.00
Sofa sets	6	Principal	3	
		Tp house 1	1	
		Tp house 2	2	70,000.00
Plastic chairs	50	Library	50	32,500.00

Fixed cabinets/shelves	43	Reception	2	
		Principal office	1	
		Accounts	1	
		Deputy one	2	
		Deputy two	2	
		Deans office	1	
		English depart	2	
		Humanity dept	1	
		Geo office	2	
		Biology dept	1	
		Chemistry dept	3	
		Physics dept	2	
		Stationery stores	3	
		Cateress office	1	
		Technical dept	1	
		Staffroom	2	
		Computer room	1	
		Cookery room	2	
		Library	13	
		Laboratory	3	251,000.00
stools	130	Laboratory	130	195,000.00
Tables	199	Reception	1	
		Principal office	1	
		Deputy one	1	
		Deputy two	2	
		Humanity dept	2	
		Geo office	2	
		Chemistry dept	1	
		Physics dept	1	

		Matrons office	1	
		Technical dept	4	
		Staffroom	6	
		Computer room	30	
		Library	33	
		Cookery	9	
		Dining hall	94	
		Kitchen	11	
		Laboratory	5	682,500.00
Metallic cabinets	5	Principal office	2	
		Deputy one	1	
		Dean	1	
		Dispensary	1	
Glass table	1	Principal office	1	
				65,000.00
Dispensers	9	Principal office	1	
		Deputy one	1	
		Deputy two	1	
		Dean	1	
		Physics dept	1	
		English dept	1	
		Technical	1	
		Staffroom	1	
		Dispensary	1	
		Computer room	1	
Wooden cabinet	5	Principal office	2	
		Dispensary	1	
		Cookery	2	
		laboratory	1	
Double decker beds	658	Dormitory	628	
		workshop	30	11,054,400.00
Metallic stand	5	Dining hall	3	
		Principal office	1	
		Staffroom	1	
Paper cutter	1	Library	1	12,500.00

Microwave	1	Principal office	1	9,000.00
Sinks and working surfaces	1	Cookery	15	
		Laboratory	68	207,000.00
Sawing machines	15	Textile room	15	375,000.00
Fridge	1	Cookery	1	34,000.00
Freezer	1	Cateress	1	35,000.00
Gas cylinders 13kg	7	Cookery room	6	
		Cateress office	1	56,910.00
Cookers	3	Cookery	3	7,860.00
Gas cylinders 6kg	2	Cookery room	1	
		Cateress office	1	12,720.00
Standing cookers	3	Cookery room	3	
				135,000.00

ICT Equipment, and other ICT Assets.	Clocks	28	Classes	23	
			English dept	1	
			Accounts	1	
			Dept one	1	
			Dept two	1	
			Dean	1	
					8,400.00
	Printers	6	Dean	1	
			Accounts	2	
			Reception	1	
			Computer room	2	
					105,000.00
	Duplicating machine	2	Stationary store	2	
1,100,000.00					
Photocopier	2	Reception	1		
		Stationary store	1	480,000.00	
Computer	61	Reception	1		
		Principal office	1		
		Accounts	2		
		Deputy one	1		
		Deputy two	1		
		Deans office	2		
		English depart	1		
		Humanity dept	1		
		Chemistry	1		

		dept		
		Stationery stores	1	
		Technical dept	1	
		Staffroom	1	
		Library	7	
		Computer room	40	3,660.000.00
laptops		Principal	3	
		Dean	2	
		Deputy one	1	
		Deputy two	1	302,500.00
Safe		Principal	1	
		Accounts	1	250,000.00
1 tab samsang A8		Dean 2	1	41,000.00
Projectors	13	Classes	3	
		Computer lab	1	
		Dining hall	1	
		Dean	8	
				169,000.00

	Camera	1	Principal	1	27,000.00
	Television	4	Principal office	1	
			Deputy	2	
			Laboratories	3	
			Dining hall	2	
			Staffroom	1	
			Computer room	1	780,000.00
Tools and apparatus			apparatus	4052	laboratory
	Wheelbarrows	4	Garden	3	
			kitchen	1	10,000.00
	Trolley	2	kitchen	2	8,000.00
	Rake	2	kitchen	1	1,600.00
	Energy jikos	7	kitchen	7	1,160,000.00
	Potatoes peeler	1	kitchen	1	70,000.00
	Vegetable cutter	1	kitchen	1	40,000.00
	Coffee tray	1	kitchen	1	9,000.00
	Plastic tanks		Upper compound	15	
			Dormitory area	18	

		Kitchen area	1	
Concrete/stone tank		Upper compound	1	2,275,000.00
Sprayer pump	1	garden	1	2,500.00
Tea yarns	9	kitchen	9	375,000.00
Weighing machine	3	Food Stores	3	
		laboratory	2	15,900.00
Benches	154	Dining hall	154	231,000.00
Table top gas cooker	7	Cookery room	7	10,500.00
Prover	1	kitchen	1	8,500.00
Bakery	1	kitchen	1	102,000.00
Textbooks	37601	Library	37,601	1,850,000.00
Other Machinery and Equipment				
Generator	1	Power house	1	320,000.00
Heritage and cultural assets				
Intangible assets – soft ware	Wifi	1	1	120,880.00
	CCTV	1	1	2,987,000.00
<b>TOTAL</b>				<b>182,816,170.00</b>

## CCTV CAMERAS

	<b><u>KITCHEN AND DINNING HALL AREA</u></b>		
1	STONE (INSIDE)	1	
2	FRONT SIDE DINING	4	
3	INSIDE DINING	4	
4	KITCHEN	1	
5	BAKERY	1	
6	BEHIND DINING HALL	1	
7	BEHIND KITCHEN	1	
8	FACING PIGGERY	1	
9	FACING MATRONS OFFICE	1	
	<b><u>BOARDING AREA</u></b>		
10	OLD DORMS (OUTSIDE)	1	
11	TOWARDS NURSE RESIDENCE	1	
12	MAIN ENTRY	1	
13	TANA (FRONT)	1	
14	NIGER	1	
15	BEHIND TANA	1	
16	ZAMBEZI	1	
17	BEHIND ZAMBEZI	2	
18	BEHIND TANA	1	
	<b><u>NEW DORMITORY-YALA</u></b>		
19	ENTRY VIEW	3	
20	AMAZON INSIDE	1	
21	INSIDE YALA	3	
22	BEHIND NEW DORMS	3	

	<b>ADMINISTRATION BLOCK</b>		
23	FRONT		2
24	SIDES		1
25	RECEPTION		1
26	OFFICE CORRIDOR		1
27	STAFF ROOM		1
	<b>TEXTILE BLOCK</b>		
28	BACK		1
29	OUTSIDE		1
	<b>PHYSICS LABORATORY</b>		
30	OUTSIDE		2
31	INSIDE		2
	<b>CHEMISTRY LAB</b>		
32	BACK		1
33	FRONT		5
34	INSIDE		2
	<b>BIOLOGY LAB</b>		
35	INSIDE		2
36	GARAGE		2
<b>37</b>	<b>FORM 3 BLOCK</b>		
38	BACK		2
39	GROUND FLOOR		4
40	FIRST FLOOR		2
41	COMPUTER BLOCK		3
42	LIBRARY		3
43	MAIN GATE		2
	<b>TOTAL</b>		<b>72</b>

**STELLA MARIS OTHAYA GIRLS HIGH SCHOOL**

**SUNDRY CREDITORS**

**AS AT 30th JUNE 2022**

1	Timberteck solutions	624,200.00
2	Muiru Meat Point	156,660.00
3	Keruguya Forties	584,639.00
4	RG Traders	638,880.00
5	Approved Traders	200,750.00
6	Equal Technologies	237,500.00
7	Peter Maina Auto Garage	153,280.00
8	Wamu & Sons Workshop	289,500.00
9	Fidfam Investments	209,600.00
10	Mashuhuri	1,010,900.00
	<b>TOTAL</b>	<b>4,105,909.00</b>

<b>STELLAMARIS OTHAYA GIRLS HIGH SCHOOL</b>			
<b>AS AT 30th JUNE 2022</b>			
		ARREARS	PREPAYMENTS
<b>FORM ONE</b>			
	CENTRAL	19,925.00	105,681.00
	EAST	24,531.00	78,038.00
	NORTH	17,700.00	49,530.00
	SOUTH	28,385.00	64,435.00
	WEST	29,045.00	131,579.00
		<u>119,586.00</u>	<u>429,263.00</u>
<b>FORM TWO</b>			
	CENTRAL	83,629.00	72,008.00
	EAST	69,452.00	205,502.00
	NORTH	59,077.00	37,166.00
	SOUTH	36,301.00	95,981.00
	WEST	83,513.00	97,617.00
		<u>331,972.00</u>	<u>508,274.00</u>
<b>FORM THREE</b>			
	CENTRAL	69,301.00	54,751.00
	EAST	97,925.00	69,358.00
	NORTH	93,120.00	103,511.00
	SOUTH	95,231.00	114,949.00
	WEST	96,845.00	30,416.00
		<u>452,422.00</u>	<u>372,985.00</u>
			<u>1,310,522.00</u>
<b>FORM FOUR</b>			
	EAST	120,712.00	
	NORTH	105,784.00	
	SOUTH	112,081.00	
	WEST	108,710.00	
		<u>447,287.00</u>	
		<u>1,351,267.00</u>	<u>1,310,522.00</u>
	PREPAYMENTS	2019	116,748.00
		2020	384,493.00
		2021	442,153.00
			<u>2,253,916.00</u>