

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

PARLIAMENT  
OF KENYA  
LIBRARY

OF

**THE AUDITOR-GENERAL**

ON

**STELLA MARIS OTHAYA  
GIRLS HIGH SCHOOL**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 05 MAR 2025

Wednesday

**NYERI COUNTY**

BY:

Hon. Naomi Wago, MP  
Deputy Majority Party Whip

CLERK AT  
THE TABLE:

A. Shibusko



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

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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 2023**

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**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
**ANNUAL REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

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**1. 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 *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 1345 number of students as at *30<sup>th</sup> June 2023*. It has 5 streams and 56 teachers of which 14 teachers are employed by the School Board of Management.

**(b) School Board of Management – Board Members**

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

	<b>NAME</b>	<b>POSITION</b>	<b>DATE APPOINTED</b>
1	Muchiri Wahome	Chairman –Rep Sponsor	23 <sup>rd</sup> May 2019
2	Rev Julius Miriti	Vice Chairman	23 <sup>rd</sup> May 2019
3	Irene N. Kamau	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	Ceasar 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	Charles Wanjohi Kibaki	Member –Special Needs	5 <sup>th</sup> March 2022
16	Veronica Wangui	Member - Rep of parent	23 <sup>rd</sup> May 2019
17	James Njogu	Member - Rep of parent	5 <sup>th</sup> March 2022
18	Vivian Wairimu	Member -Rep of Students	5 <sup>th</sup> March 2022

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**KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)**

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

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

**(c) Committees of the Board**

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 F. George Kinuthia Irene N. Kamau	Chairman Member Member Member Member	3
	<b>Audit Committee</b>	Julius Miriti Muchiri Wahome Ceasar Warutere Gabriel Njihia Fr George Kinuthia Irene N. Kamau	Chairman Member Member Member Member	1
	<b>Finance Procurement and General purposes committee</b>	Mary Nyamu Harrison Kinuthia Judy Wachira Teklah Kamathi Loise Kanyeki Irene Kamau	Chairperson Member Member Member Member Secretary	1
	<b>Academic Committee</b>	Dr Rebecca Karanja Judy Wachira Mariam Kariuki Gabriel Njihia Mary Nyamu Irene Kamau	Chairperson Member Member Member Member Secretary	1
	<b>Development Committee</b>	Julius Miriti Muchiri Wahome Ceasar Warutere Gabriel Njihia Fr George Kinuthia Irene N. Kamau	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 Ms Mary Nyamu Ms Judy Wachira Mrs Irene Kamu	Chairman Member Member Member Member Member Secretary	1
	<b>Adhoc Committee (if any during the year)</b>	Rev. Julius Miriti Ms Josephine Wambui Mr Gabriel Njihia	Chairman Member Member	1

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**(d) School operation Management**

For the financial year ended 30<sup>th</sup> June 2023 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	Irene N. Kamu	304595
	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

## ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

### KENYA SCHOOL INFORMATION AND MANAGEMENT (Continued)

(e) **Schools contacts**

Post Office Box: 71-10106 Othaya  
Telephone No: 0735-329909/020-2329909  
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.**

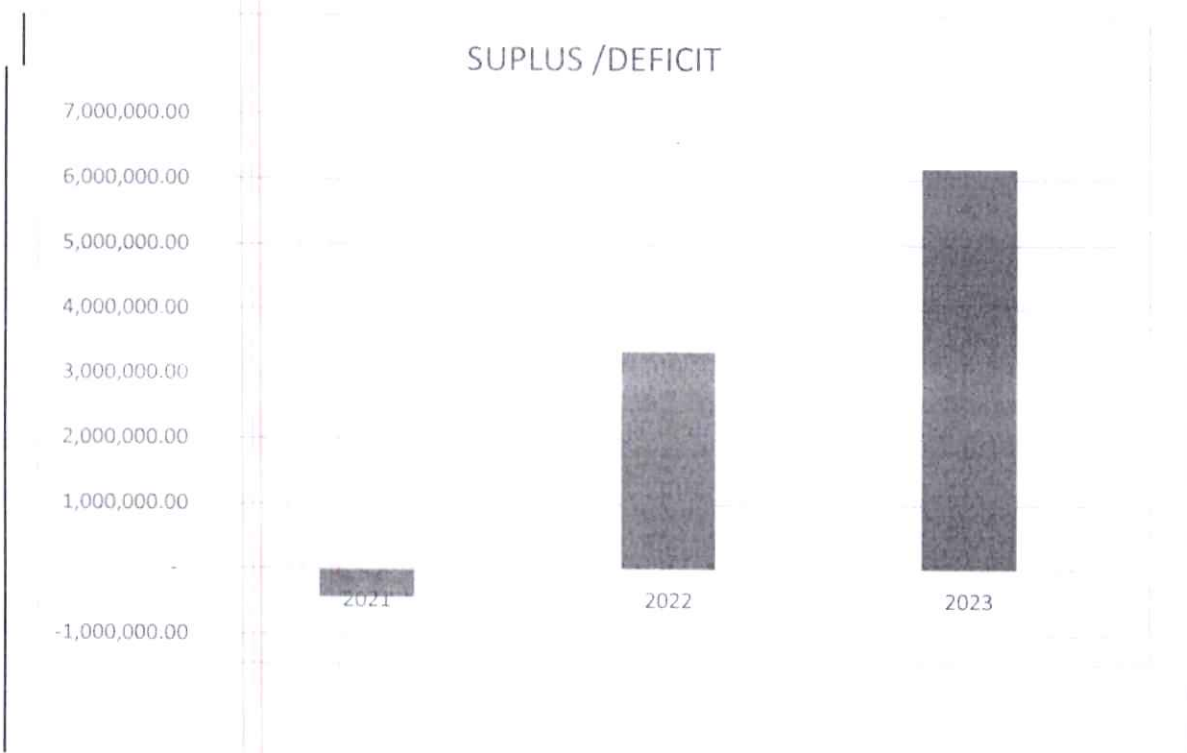
- (g) Independent Auditors  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O Box 30084  
GPO 00100  
Nairobi, Kenya

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
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(a) Financial Performance

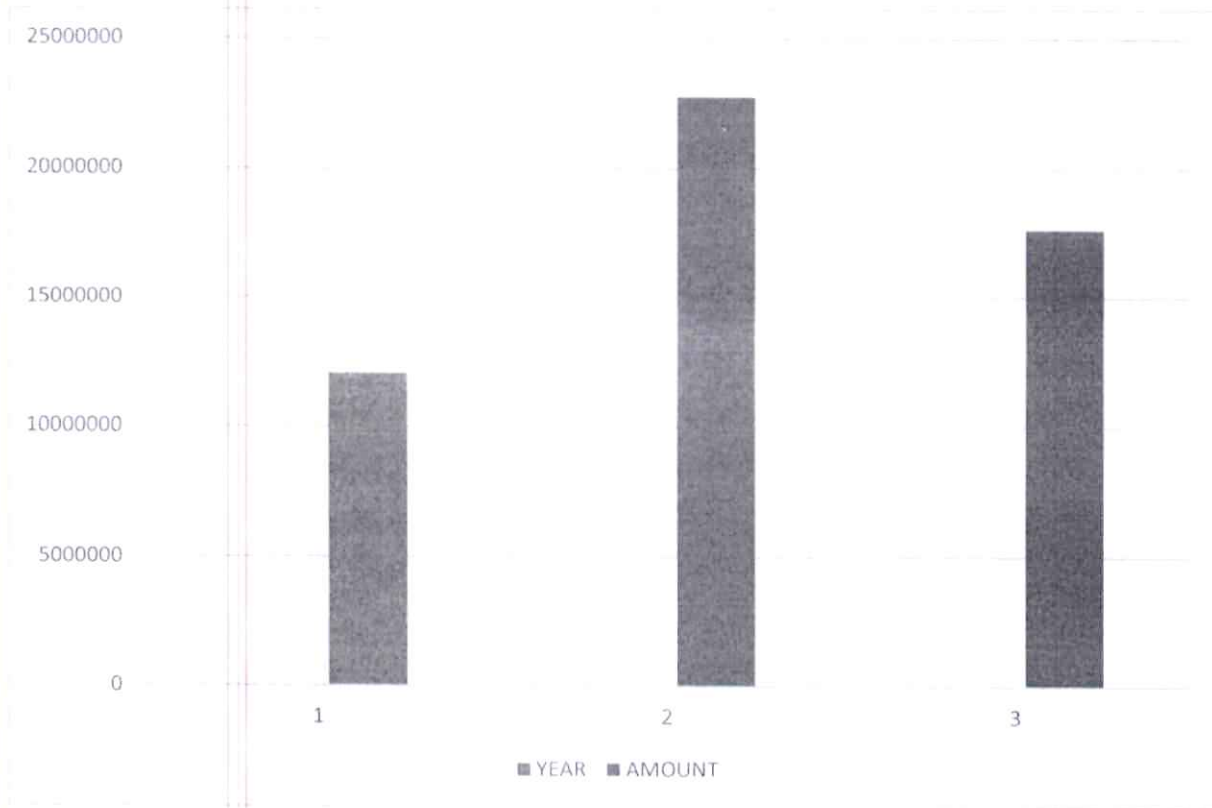
SUPLUS /DEFICIT			
	2021	2022	2023
<b>SUPLUS /DEFICIT</b>	<b>429,738.00</b>	<b>3,352,977.00</b>	<b>6,177,424.00</b>



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CAPITATION GRANT

YEAR	AMOUNT
2021	12,044,387.00
2022	22,736,768.00
2023	17,658,928.00

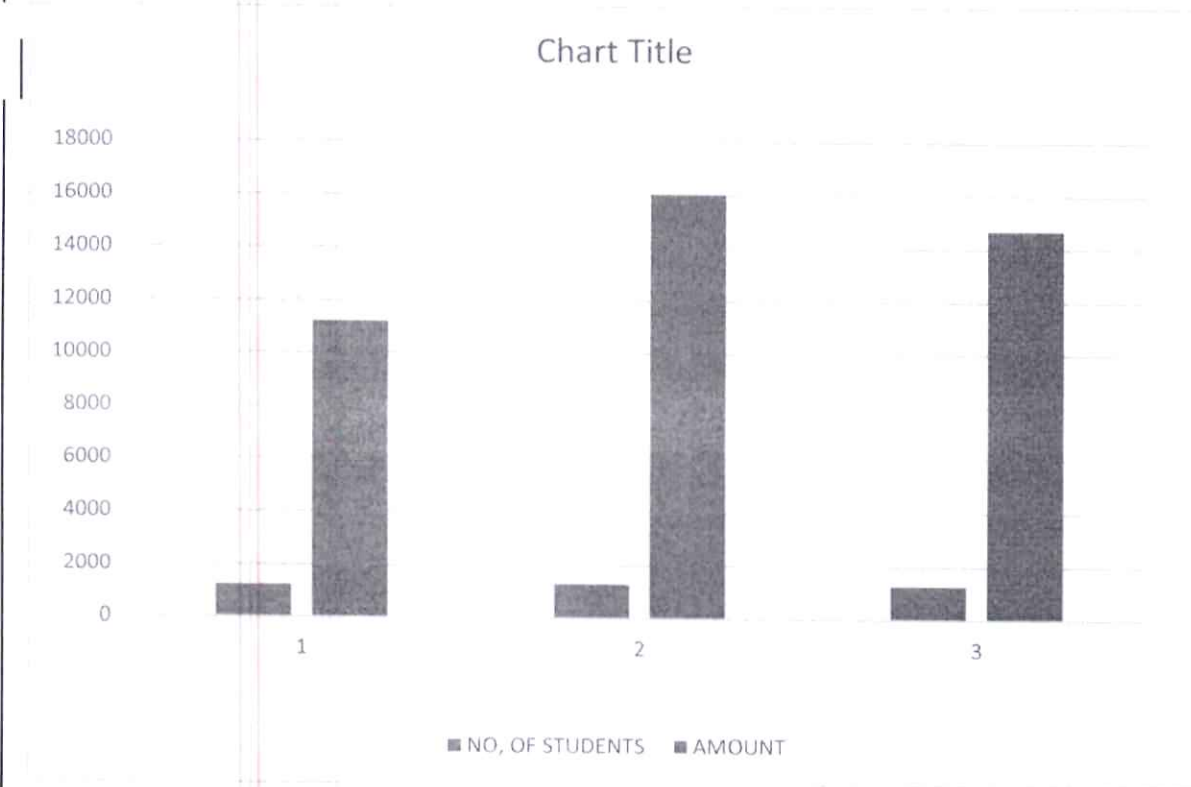


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CAPITATION GRANT PER STUDENT

YEAR	NO, OF STUDENTS	AMOUNT
2021	1208	11,222.00
2022	1284	16,047.00
2023	1261	14,702.00

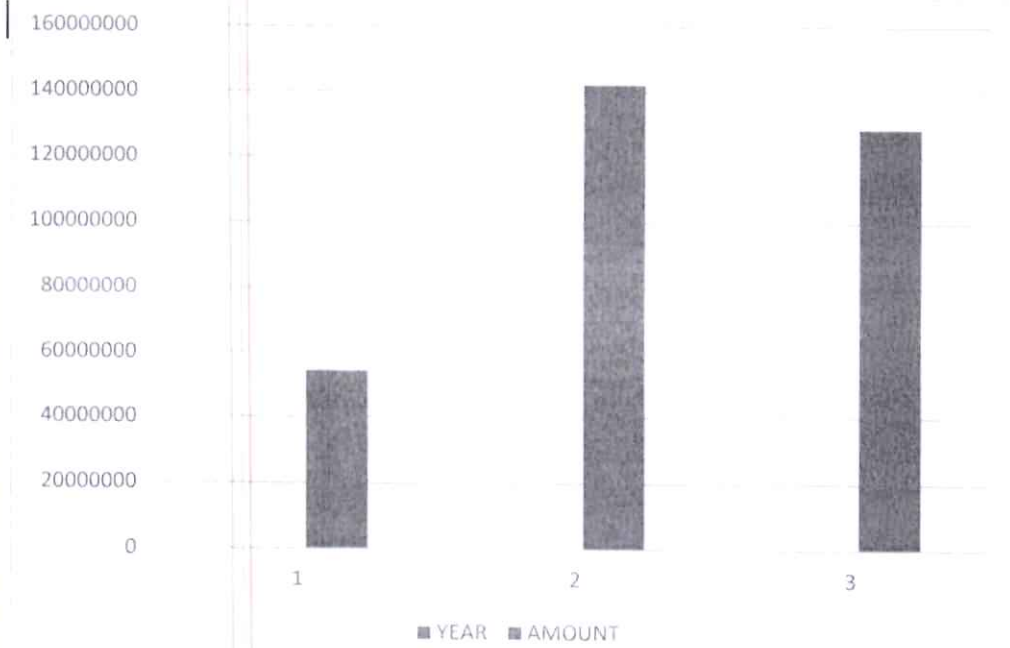


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INCOME EARNED

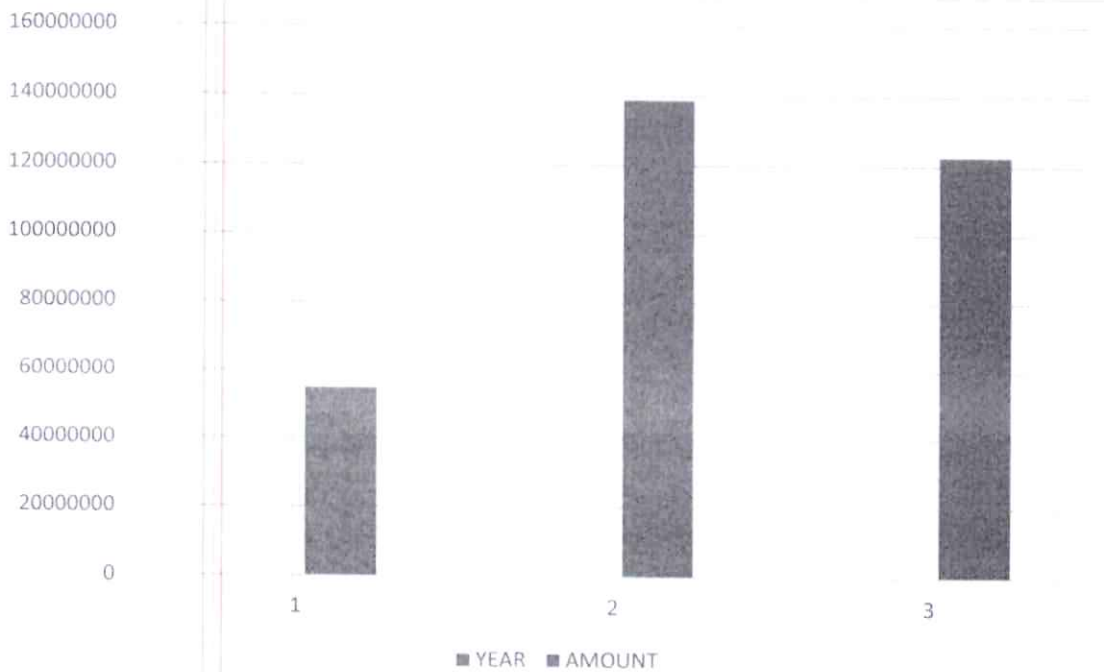
YEAR	AMOUNT
2021	54,330,249.00
2022	142,129,690.00
2023	128,912,558.00



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EXPENDITURE

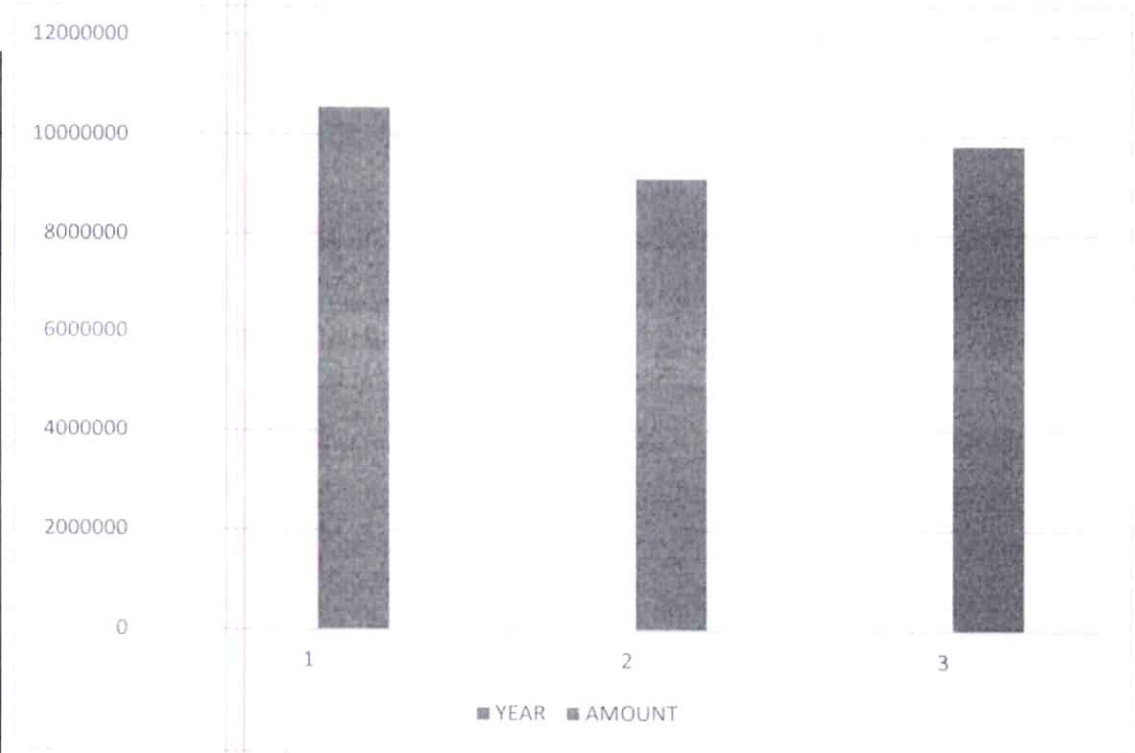
YEAR	AMOUNT
2021	54,759,987.00
2022	138,776,713.00
2023	122,735,133.00



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RECEIVABLES

YEAR	AMOUNT
2021	9,996,468.00
2022	9,128,399.00
2023	9,811,891.00



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PAYABLES

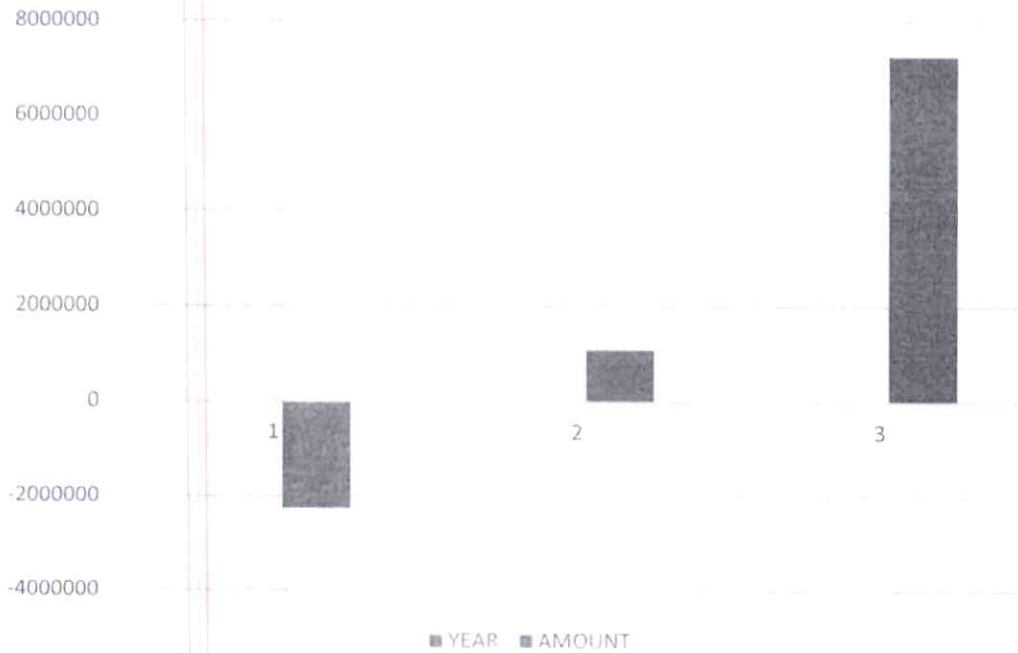
YEAR	AMOUNT
2021	3,182,090.00
2022	6,170,478.00
2023	22,037,170.00



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CASH AND BANK BALANCE

YEAR	AMOUNT
2021	2,268,850.00
2022	1,086,898.00
2023	7,264,322.00



# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

### (b) Teacher Student Ratio:

Teacher student ratio:

37/1345

1:40

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 2022/2023

S/NO	NAME	TSC NO	TEACHING SUBJECTS COMBINATION	GENDE R	TEACHERS TRANSFERRED/RETIRED YR 2021
1	IRENE N KAMAU	304595	CRE/GEO	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	TRANSFERRED APRIL 2023
5	ANN N. WAMBUI	435295	BIO/CHEM	F	
6	MARY W. WAIRAGU	475577	ENG/LIT	F	
7	SUSAN WAMBUGU	236111	MATHS/PHY	F	RETIRED JULY 2022
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	TRANSFERRED APRIL 2023
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	JOHN KINYANJUI MAINA	899314	MATHS/BST	M	
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	CAROLINE W. KAMAU	809633	MATHS/BST	F	
33	LOISE N. KIRAGU	702307	KISW/CRE	F	
34	THOMAS GITHANGI	496800	BST/MATHS	M	TRANSFERRED APRIL 2023
35	DENNIS WARUTERE	731046	KISW/GEO	M	
36	LINUS NGUNJIRI	768150	PHY/MATHS	M	RECRUITED 1 <sup>ST</sup> SEPTEMBER 2022
37	PAUL MWANGI GITHAIGA	699249	HIST/CRE	M	RECRUITED 1 <sup>ST</sup> SEPTEMBER 2022
38	KENNEDY IKARI MUNIKO	780078	KISW/GEO	M	RECRUITED 1 <sup>ST</sup> SEPTEMBER 2022
39	JOHN KIHATO WAMBUGU	947462	HIST/CRE	M	RECRUITED 1 <sup>ST</sup> FEBRUARY 2023
40	CAROLINE WANGUI K	703132	KISW/CRE	F	RECRUITED 1 <sup>ST</sup> SEPTEMBER 2022
41	ELIZABETH NYOKABI	873969	ENG/LIT	F	RECRUITED 1 <sup>ST</sup> OCTOBER 2022
42	JANE WATAHI NDENE	942556	BIO/MATHS	F	RECRUITED 1 <sup>ST</sup> FEBRUARY 2023

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
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**BOM TEACHERS FORM JUNE 2022 TO JUNE 2023**

S/NO	NAME	TSC NO	TEACHING SUBJECTS	GENDER
1	ANNAH N.MAKOKHA	876600/Y	KISW/CRE	F
2	PAUL MAINA WAWERU	933535/Y	BIO/AGR	M
3	GEOFFREY GACHOKA	803064/Y	MATHS/BST	M
4	PERIS W. GITONGA	863903/Y	COMP/PHY	F
5	EPHANTUS NJUGI	826016/Y	PHYS/MATHS	M
6	SOPHIA NJAMBI	757247/Y	BST/HIST	F
7	DANIEL MWANGI	972794/Y	COMP/MATHS	M
8	CHARITY MWANGI	1024612/Y	BIO/CHEM	F
9	JOSEPH WAWERU	973270/Y	BIO/CHEM	M
10	BEATRICE CHIHUYA	923798/Y	KISW/HIST	F
11	DANIEL MUSILI	928034/Y	ENG/LIT	M
12	MAUREEN NYAGUTHII	1013140/Y	MATHS/PHY	F
13	RAPHAEL BORO	972756/Y	MATHS/PHY	M
14	MARK KINYUA	962137/Y	ENG/LIT	M

***TOTAL TEACHERS SHORTAGE YEAR 2022/2023***

1. PHYSICS/CHEMISTRY/BIOLOGY/MATHS	4
2. ENGLISH/LITERATURE	3
4.AGRICULTURE/BUSINESS STUDIES/COMPUTER/HOMESCIENCE	3
3. KISWAHILI/GEOGRAPHY/HISTORY/CRE	2
<b>TOTAL</b>	<b>12</b>

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**  
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**(c) Mean score in the 2018 - 2022KCSE**

**(d) Number of Candidates in 2018-2022KCSE**

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-			
2022	290	0	0	3	17	40	68	100	48	13	0	1	0	6.458	C	128 admitted to various universities. 162 joined colleges.
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 2023**

CLASS	TOTAL NO OF STUDENTS
F1	292
F2	332
F3	387
F4	334
	1345

	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

**(f) Development projects carried out by the school**

**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

SIGNATURE:  DATE: 30/07/23

PRINCIPAL/BOM SECRETARY

**STELLA MARIS OTHAYA GIRLS HIGH SCHOOL**  
**Annual Report and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2023**

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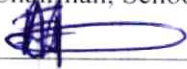
**III. STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY**


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, 2023** and of the school's financial position as at that date.

Name. Rev. Julius Miriti  
Designation: Chairman, School Board of Management  
Sign:   
Date: 20<sup>th</sup> July 2023.

Name. Mrs. Irene N. Kamau  
Designation: School Principal & Secretary to Board of Management  
Sign:   
Date: 20<sup>th</sup> July 2023.

Name. Teklah M. Kamathi  
Designation: Bursar/Financial Officer  
Sign:   
Date: 20<sup>th</sup> July 2023.

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON STELLA MARIS OTHAYA GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – 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 assets and liabilities as at 30 June, 2023, 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

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*Report of the Auditor General on Stella Maris Othaya Girls High School for the year ended 30 June, 2023 – Nyeri County*

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, 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 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 negative Kshs.13,246,186. However, the accumulated fund balance brought forward amount is inaccurate of as the amount for net financial position as at 30 June, 2022 is an amount of Kshs.4,147,120 resulting in a variance of Kshs.17,393,306.

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

#### **2. Unsupported Accounts Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.7,704,085 as disclosed in Note 14 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.1,618,910 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.7,704,085 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (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 expenditure budget amounting to Kshs.116,703,900 and actual on comparable basis amount of

Kshs.118,565,737 resulting to an over expenditure of Kshs.1,861,837 or 1.5% of the budget.

The over-expenditure indicates weakness in budgetary control.

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 other 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 on Lawfulness and Effectiveness in Use of Public Resources based on the audit procedures performed, except for the matters described in the Basis for Conclusion, 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**

#### **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.100,899,987 as disclosed in Note 10 to the financial statements. Included in the expenditure is an amount of Kshs.1,325,000 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 1,325,000 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**

The 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, Management is responsible for assessing the School's 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.

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 Management are responsible for overseeing the School's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 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 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**

**27 September, 2024**

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023


### VI. Statement Of Financial Assets And Financial Liabilities As At 30<sup>th</sup> June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	11	7,181,350.00	2,517,552.00
Cash balances	13	82,973.00	231,133.00
			<b>2,748,685.00</b>
Other bank balances	12	-	1,661,786.00
<b>Total cash and cash equivalent</b>		<b>7,264,323.00</b>	<b>1,086,899 .00</b>
Accounts receivables	14	7,704,085.00	9,230,699.00
<b>Total financial assets</b>		<b>14,968,408.00</b>	<b>10,317,598.00</b>
<b>Financial liabilities</b>			
Accounts payables	15	- 22,037,170.00	- 6,170,478.00
<b>Net financial assets</b>		<b>- 7,068,762.00</b>	<b>4,147,120.00</b>
<b>Represented by</b>			
Accumulated fund b/fwd	16	- 13,246,186.00	794,143.00
Surplus/deficit for the year		6,177,424.00	3,352,977.00
<b>Net financial position</b>		<b>- 7,068,762.00</b>	<b>4,147,120.00</b>


The school financial statement were approved on 30/07/2023 and signed by

NAME  
JULIUS MIRITI  
BOM CHAIRPERSON BOM  
SIGNATURE  


DATE  
30/07/2023

NAME  
IRENE N KAMAU  
PRINCIPAL/SECRETARY BOM  
SIGNATURE  


DATE  
30/07/2023

NAME  
TEKLAH KAMATHI  
BURSAR  
SIGNATURE  


DATE  
30/07/2023

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

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**v. Statement Of Receipts And Payments Period To 30<sup>th</sup> June 2023**

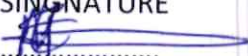
Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Capitation grants for tuition	1	3,236,594.00	4,225,295.00
Capitation grants for operations	2	14,422,334.00	18,507,843.00
Capitation grants for Infrastructure	3	6,068,000.00	9,030,000.00
School fund income- parents' contributions	4	73,524,742.00	75,798,286.00
Miscellaneous	5	31,160,887.00	34,564,636.00
<b>Total Receipts</b>		<b>128,412,557.00</b>	<b>142,126,060.00</b>
<b>Payments</b>			
Tuition	6	2,832,596.00	4,095,444.00
Operation	7	14,833,154.00	18,465,596.00
Infrastructure	8	3,600,480.00	8,910,970.00
CDF	9	68,916.00	-
Boarding/Lunch and School Fund Payments	10	100,899,987.00	107,301,073.00
<b>Total Payments</b>		<b>122,235,133.00</b>	<b>138,773,083.00</b>
<b>Surplus/Deficit</b>		<b>6,177,424.00</b>	<b>3,352,977.00</b>


The school financial statement were aproved on 30/07/2023 and signed by


NAME  
JULIUS MIRITI  
BOM CHAIRPERSON BOM

NAME  
IRENE N KAMAU  
PRINCIPAL/SECRETARY BOM

NAME  
TEKLAH KAMATHI  
BURSAR

SINGNATURE  


SINGNATURE  


SINGNATURE  


DATE  
30/07/2023

DATE  
30/07/2023

DATE  
30/07/2023

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**

**PUBLIC SECONDARY SCHOOL**

**Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**VII . Statement of Cash Flows for The Period Ended 30<sup>th</sup> June 2023**

Description	Notes	2022-2023 Kshs	2021-2022 Kshs
<b>Operating activities</b>			
<b>Receipts</b>			
Capitation grants for tuition	1	3,236,594.00	4,225,295.00
Capitation grants for operations	2	14,422,334.00	18,507,843.00
Capitation grants for Infrastructure	3	6,068,000.00	9,030,000.00
School fund income- parents contributions/ fees	4	73,524,742.00	75,798,286.00
School fund income- other receipts	5	31,160,887.00	34,564,636.00
<b>Total receipts</b>		<b>128,412,557.00</b>	<b>142,126,060.00</b>
<b>Payments</b>			
Cash outflow for tuition	6	2,832,596.00	4,095,444.00
Cash outflow for operation	7	14,833,154.00	18,465,596.00
Cash outflow for infrastructure	8	3,600,480.00	8,910,970.00
Cash outflow for CDF	9	68,916.00	
Cash outflow for Boarding/Lunch and School Fund Payments	10	100,899,987.00	107,301,073.00
<b>Total payments</b>		<b>122,235,133.00</b>	<b>138,773,083.00</b>
<b>Net cash flow from operating activities</b>		<b>6,177,424.00</b>	<b>3,352,977.00</b>
<b>Net increase in cash and cash equivalents</b>		<b>6,177,424.00</b>	<b>3,352,977.00</b>
<b>Cash and cash equivalent at beginning of the year</b>		<b>1,086,899.00</b>	<b>- 2,266,078.00</b>
<b>Cash and cash equivalent at end of the year</b>		<b>7,264,323.00</b>	<b>1,086,899.00</b>

The school financial statement were approved on 30/07/2023 and signed by

NAME  
JULIUS MIRITI  
BOM CHAIRPERSON BOM  
SIGNATURE  
  
DATE  
30/07/2023

NAME  
IRENE N KAMAU  
PRINCIPAL/SECRETARY BOM  
SIGNATURE  
  
DATE  
30/07/2023

NAME  
TEKLAH KAMATHI  
BURSAR  
SIGNATURE  
  
DATE  
30/07/2023



STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL  
PUBLIC SECONDARY SCHOOL

Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023

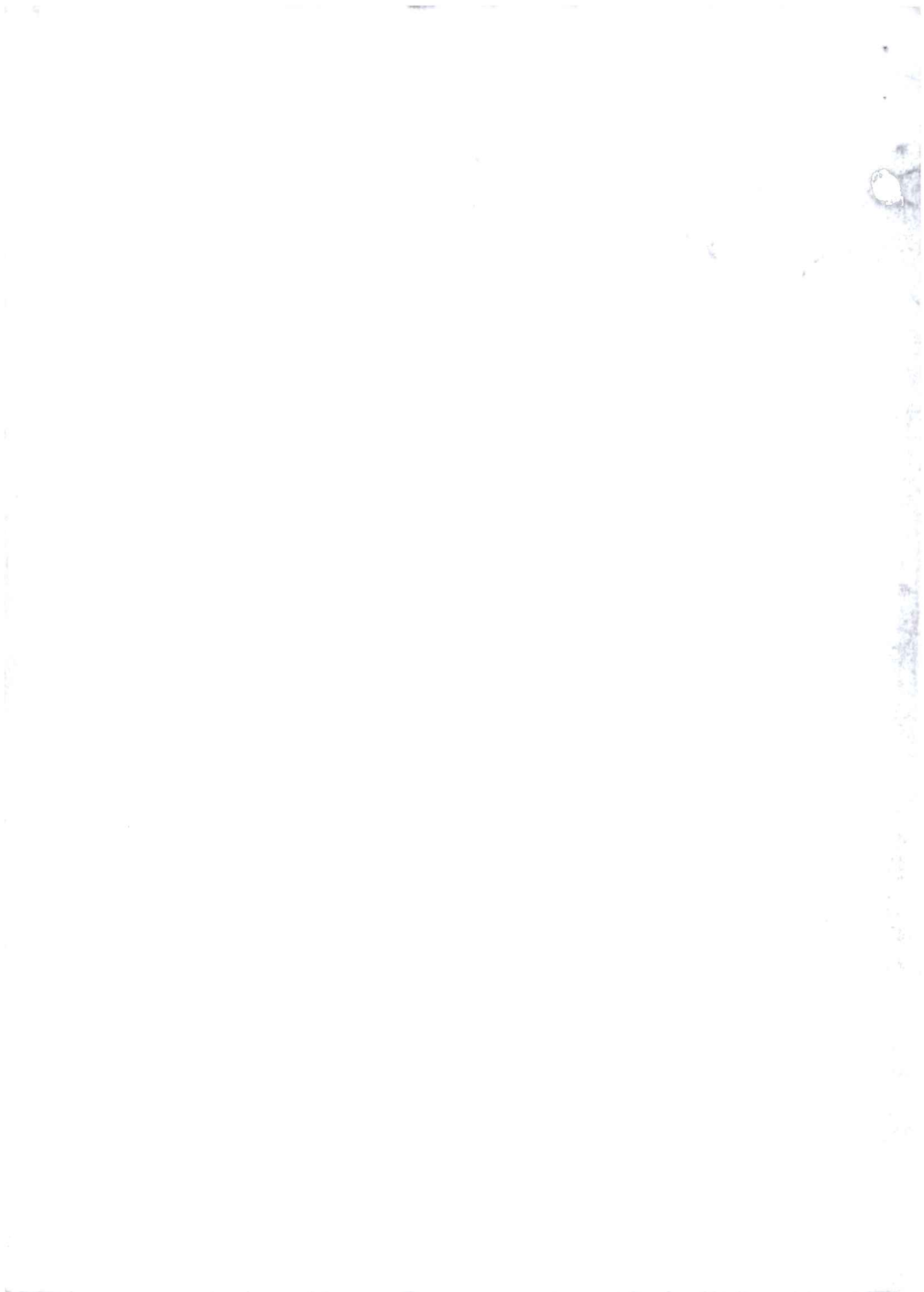
Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>Receipts</b>						
	1340x4144		1345x4144			
<b>(1) Capitation Grant on Tuition</b>						
Textbooks And Reference Materials	216,000.00		216,000.00		216,000.00	
Exercise Books	3,402,000.00		3,402,000.00	2,984,394.00	417,606.00	88%
Laboratory Equipment	675,000.00		675,000.00		675,000.00	
Teaching / Learning Materials	1,301,400.00		1,301,400.00	252,200.00	1,049,200.00	19%
<b>TOTAL</b>	<b>5,594,400.00</b>		<b>5,594,400.00</b>	<b>3,236,594.00</b>	<b>2,357,806.00</b>	<b>58%</b>
<b>(2) Capitation Grant on Operations</b>						
Personnel Emoluments	5,670,000.00		5,670,000.00	3,988,753.00	1,681,247.00	71%
Repairs And Maintenance	6,750,000.00	- 500,000.00	6,250,000.00	4,796,000.00	1,454,000.00	71%
Local Transport / Travelling	1,345,000.00		1,345,000.00	353,000.00	992,000.00	26%
Electricity And Water	1,822,500.00	500,000.00	2,322,500.00	2,041,900.00	280,600.00	88%
Administration Costs	2,295,000.00		2,295,000.00	2,072,868.00	222,132.00	90%
medical				257,900.00	-257,900.00	
Activity	2,700,000.00		2,700,000.00	911,913.00	1,788,087.00	34%
masse	260,000.00		260,000.00		260,000.00	
<b>TOTAL</b>	<b>20,842,500.00</b>	<b>-</b>	<b>20,842,500.00</b>	<b>14,422,334.00</b>	<b>6,420,166.00</b>	<b>69%</b>

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

Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

**Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

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>						
<i>(3) Fees Charged on Parents</i>						
Personnel Emoluments	9,510,000.00		9,510,000.00	9,380,658.00	129,342.00	99%
Repairs And Maintenance	4,620,000.00		4,620,000.00	4,545,934.00	74,066.00	98%
Local Transport / Travelling	2,030,000.00		2,030,000.00	1,816,319.00	213,681.00	89%
Electricity And Water	5,578,750.00		5,578,750.00	5,366,451.00	212,299.00	96%
Administration Costs	7,709,500.00	500,000.00	8,209,500.00	7,898,509.00	310,991.00	96%
Activity	550,000.00	50,000.00	600,000.00	531,741.00	68,259.00	89%
Fee On Boarding Equipment and Stores	51,144,750.00	550,000.00	50,594,750.00	43,723,430.00	6,871,320.00	86%
Medical			0.00	261,700.00	- 261,700.00	
<b>TOTAL</b>	<b>81,143,000.00</b>		<b>81,143,000.00</b>	<b>73,524,742.00</b>	<b>7,618,258.00</b>	<b>91%</b>
<i>Other Income</i>						
Arrears			0.00	5,331,620.00	- 5,331,620.00	
Prepayment			0.00	5,247,485.00	- 5,247,845.00	
clubs			0.00	76,420.00	- 76,420.00	
Bursary			0.00	7,821,275.00	-7,821,275.00	
Rent Income	588,000.00		588,000.00	516,600.00	71,400.00	89%
Income From Farming Activities	1,627,500.00		1,627,500.00	1,155,732.00	471,767.00	71%
uniforms	12,000,000.00		12,000,000.00	11,011,755.00	988,245.00	92%
<b>TOTAL</b>	<b>14,215,500.00</b>		<b>14,215,500.00</b>	<b>31,160,887.00</b>	<b>16,945,748.00</b>	<b>89%</b>



Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

I. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023

Receipt/Expenses Item	Original Budget	Adjustments		Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b		d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(1) Expenditure For Tuition</b>						
Textbooks And Reference Materials				230,000.00	-230,000.00	
Exercise Books	2,302,000.00		2,302,000.00	1,831,000.00	471,000.00	79%
Laboratory Equipment	675,000.00		675,000.00	400,000.00	275,000.00	59%
Teaching / Learning Materials	601,400.00		601,400.00	370,000.00	231,400.00	62%
Bank charges				1,596.00	-1,596.00	
<b>TOTAL</b>	<b>3,578,400.00</b>		<b>3,578,400.00</b>	<b>2,832,596.00</b>	<b>745,804.00</b>	<b>75%</b>
<b>(2) Expenditure For Operations</b>						
Personnel Emoluments	5,670,000.00	1,000,000.00	4,670,000.00	4,473,961.00	196,039.00	96%
Repairs, Maintenance & Improvements	6,750,000.00		6,750,000.00	6,068,000.00	682,000.00	90%
Local Transport / Travelling	1,345,000.00		1,345,000.00	-	1,345,000.00	55%
Electricity, Water and Conservancy	1,822,500.00	1,000,000.00	2,822,500.00	2,748,099.00	74,401.00	97%
Administration Costs	2,295,000.00		2,295,000.00	380,000.00	1,915,000.00	17%
Activity Expenses	2,700,000.00		2,700,000.00	1,140,620.00	1,559,380.00	42%
Bank charges				22,474.00	-22,474.00	
<b>TOTAL</b>	<b>20,582,500.00</b>	<b>-</b>	<b>20,582,500.00</b>	<b>14,833,154.00</b>	<b>5,749,346.00</b>	<b>72%</b>

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

Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

**I. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b		d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
<b>(3) Expenditure For School Fund</b>						
Personnel Emoluments	9,110,000.00		9,110,000.00	8,118,828.00	991,172.00	89%
Repairs, Maintenance and Improvements	5,320,000.00		5,320,000.00	4,857,025.00	462,975.00	91%
Local Transport / Travelling	1,230,000.00		1,230,000.00	706,770.00	523,230.00	58%
Electricity, Water and Conservancy	3,678,750.00	1,000,000.00	4,678,750.00	4,544,049.00	134,701.00	97%
Medical				725,604.00	(725,604.00)	
Administration Costs	8,509,500.00		8,509,500.00	7,013,893.00	1,495,607.00	82%
Activity	1,550,000.00		1,550,000.00	1,210,850.00	339,150.00	78%
Boarding Equipment and Stores	51,144,750.00	1,000,000.00	50,144,750.00	43,918,781.00	6,225,969.00	88%
Bank charges			0	553,337.00	(553,337.00)	
Income Generating Activities			0	358,830.00	(358,830.00 )	
Clubs			0	11,900.00	(11,900.00)	
Refundable fees			0	223,023.00	(223,023.00 )	
prepayments			0	9,234,144.00	(9,234,144.00 )	
operation a/c			0	500,000.00	(500,000.00)	
bursary			0	7,821,275.00	(7,821,275.00)	
uniforms	12,000,000.00		12,000,000.00	11,101,678.00	898,322.00	93%
<b>Totals</b>	<b>92,543,000.00</b>		<b>92,543,000.00</b>	<b>100,899,987.00</b>	<b>(8,356,987.00 )</b>	<b>91%</b>

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

(ii) The E.W.C Has been overspent because the schools water bill has gone too high

(iii) All Repair and maintenance fund is not used in this vote head because its transferred to infrastructure account

(iv) 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 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 30<sup>th</sup> June 2023.

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

**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

x. **Notes To The Financial Statements**

**1 Capitation Grant for Tuition**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Exercise Books	2,984,394.00	2,706,667.00
Laboratory Equipment		612,796.00
Teaching / Learning Materials	252,200.00	905,832.00
<b>Total</b>	<b>3,236,594.00</b>	<b>4,225,295.00</b>

**2 Capitation Grant for Operations**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	3,988,753.00	4,017,542.00
Repairs And Maintenance	4,796,000.00	6,735,750.00
Local Transport / Travelling	353,000.00	753,086.00
Electricity And Water	2,041,900.00	3,880,315.00
Medical	257,900.00	254,800.00
Administration Costs	2,072,868.00	1,657,100.00
Activity	911,913.00	1,209,250.00
<b>Total</b>	<b>14,422,334.00</b>	<b>18,507,843.00</b>

**3 Capitation Grant for Infrastructure**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
R.M. & Improvement	6,068,000.00	9,030,000.00
<b>Total</b>	<b>6,068,000.00</b>	<b>9,030,000.00</b>

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

**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel emoluments	9,380,658.00	8,561,966.00
Repairs and maintenance	4,545,934.00	4,110,239.00
Local transport / travelling	1,816,319.00	1,342,088.00
Electricity and water	5,366,451.00	3,492,626.00
Medical	261,700.00	794,816.00
Administration costs	7,898,509.00	9,771,733.00
Activity	531,741.00	872,678.00
Fees on Boarding and Stores	43,723,430.00	46,852,140.00
<b>Total</b>	<b>73,524,742.00</b>	<b>75,798,286.00</b>

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

**5 Other Receipts – School Fund Account**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Rent Income	516,600.00	485,700.00
Income From Farming Activities	1,155,732.00	212,175.00
uniforms	11,011,755.00	18,933,213.00
Arears	5,331,620.00	2,149,336.00
Prepayments	5,247,485.00	3,783,473.00
club	76,420.00	3,000.00
Income From Grants and Donations*		1,000,000.00
bursary	7,821,275.00	7,997,739.00
<b>Total</b>	<b>31,160,887.00</b>	<b>34,564,636.00</b>

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

**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**6 Payments For Tuition**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Textbooks And Reference Materials	230,000.00	
Exercise Books	1,831,000.00	3,024,060.00
Laboratory Equipment	400,000.00	570,550.00
Internal Exams		
Teaching / Learning Materials	370,000.00	496,760.00
Bank Charges	1,596.00	4,074.00
<b>Total</b>	<b>2,832,596.00</b>	<b>4,095,444.00</b>

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

**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**7 Payments For Operations**

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	4,473,961.00	7,567,511.00
Administration Cost	380,000.00	1,314,104.00
Repairs And Maintenance & Improvements	6,068,000.00	3,830,000.00
Local Transport / Travelling		735,869.00
Electricity And Water	2,748,099.00	3,170,000.00
Medical		229,792.00
Activity Expenses	1,140,620.00	1,618,320.00
Bank Charges	22,474.00	
<b>Total</b>	<b>14,833,154.00</b>	<b>18,465,596.00</b>

**8 Payment for Infrastructure**

Description	2022-2023	2021-2022
	Kshs	Kshs
R.M. & Improvement	3,600,000.00	8,907,000.00
Bank charges	480.00	3,970.00
<b>Total</b>	<b>3,600,480.00</b>	<b>8,910,970.00</b>

**9 Payment for CDF**

Description	2022-2023	2021-2022
	Kshs	Kshs
R.M. & Improvement	65,726.00	
Bank charges	3,190.00	
<b>Total</b>	<b>68,916.00</b>	

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL****PUBLIC SECONDARY SCHOOL****Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023****Notes To The Financial Statements (Continued)****10 Boarding And School Fund Payments**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Personnel Emoluments	8,118,828.00	6,028,963.00
Repairs And Maintenance & Improvements	4,857,025.00	4,010,209.00
Local Transport / Travelling	706,770.00	2,658,880.00
Electricity And Water	4,544,049.00	5,025,090.00
Medical Expenses	725,604.00	352,135.00
Administration Costs	7,013,893.00	9,371,635.00
Activity	1,210,850.00	1,224,220.00
Bank Charges	553,337.00	305,218.00
Expenses On Income Generating Activities	358,830.00	1,554,320.00
Fee On Boarding Equipment and Stores	43,918,781.00	46,176,461.00
clubs	11,900.00	20,000.00
Prepayments	9,234,144.00	4,430,081.00
uniforms	11,101,678.00	17,534,180.00
Refundable fees	223,023.00	
Operations accounts	500,000.00	
bursary	7,821,275.00	8,609,681.00
<b>Total</b>	<b>100,899,987.00</b>	<b>107,301,073.00</b>

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

**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

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

**11 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	2022-2023	2021-2022
		Kshs	Kshs
Tuition Account	1101549270	554,557.00	150,559.00
Operations Account	1101564016	838,929.00	1,249,748.00
School Fund Account/Boarding KCB	1101547731	1,787,043.00	-
EQUITY	0080295830761	1,279,612.00	794,639.00
CDF	0080278995311	6,191.00	75,108.00
Infrastructural Account	0080279742411	2,715,018.00	247,498.00
<b>Total</b>		<b>7,181,350.00</b>	<b>2,517,552.00</b>

**12 Bank Accounts**

Name Of Bank, Account No. & Currency	Bank Account Number	2022-2023	2021-2022
		Kshs	Kshs
School Fund Account/Boarding KCB	1101547731	-	1,661,786.00
<b>Total</b>		<b>-</b>	<b>1,661,786.00</b>

**13 Cash In Hand**

Description	2022-2023	2021-2022
	Kshs	Kshs
School Fund account	82,973.00	231,133.00
<b>Total</b>	<b>82,973.00</b>	<b>231,133.00</b>

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

### Notes To The Financial Statements (Continued)

#### 14 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	7,634,085.00	9,128,399.00
Rent Arrears	70,000.00	102,300.00
<b>Total</b>	<b>7,704,085.00</b>	<b>9,230,699.00</b>

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

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears For Current Year	6,015,175.00	1,351,267.00
Rent Arrears for current year	70,000.00	
Fees Arrears For The Previous Year		1,487,281.00
Fees Arrears For Prior Periods (Over Two Years)	1,618,910.00	6,289,851.00
<b>Total</b>	<b>7,704,085.00</b>	<b>9,128,399.00</b>

#### 15 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	18,582,507.00	4,105,909.00
Prepaid Fees	3,390,143.00	2,064,569.00
Clubs	64,520.00	
<b>Total</b>	<b>22,037,170.00</b>	<b>6,170,478.00</b>

# STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL

## PUBLIC SECONDARY SCHOOL

Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023

### Notes To The Financial Statements (Continued)

[Include an ageing of the creditor's arrears below]

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors for Current Year	18,582,507.00	4,105,909.00
Prepaid Fees for Current Year	3,390,143.00	2,064,569.00
Clubs for Current Year	64,520.00	-
<b>Total</b>	<b>22,037,170.00</b>	<b>6,170,478.00</b>

### Notes To The Financial Statements (Continued)

#### 16 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	2,517,552.00	1,431,786.00
Other bank balances	-	166,981.00
Cash Balances	231,133.00	-
	<b>1,086,899.00</b>	<b>2,266,078.00</b>
Receivables	7,704,085.00	9,230,699.00
	<b>8,790,984.00</b>	<b>6,964,621.00</b>
Payables	-	-
		-
<b>Total</b>	<b>13,246,186.00</b>	<b>794,143.00</b>

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

**Annual Reports and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**17 Biological assets**

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Cattle	12	579,000.00	1,300,000.00
Pigs	22	143,000.00	78,400.00
Trees	136	680,000.00	670,000.00
Rabbits	14	7,000.00	-
Poultry	4	4,000.00	14,400.00
<b>Total</b>		<b>1,413,000.00</b>	<b>2,062,800.00</b>

**Other important disclosure notes**

**18 Stock/ Inventory**

Description	2022-2023	2021-2022
	Kshs	Kshs
<b>a) Inventory</b>		
Stock/ inventory at beginning of the year	756,752.00	894,612.00
Stock/ inventory purchased during the year	18,390,304.00	16,273,716.00
Stock/ inventory issued during the year	15,836,036.00	16,411,576.00
<b>Balance at end of the year</b>	<b>3,311,020.00</b>	<b>756,752.00</b>

## 19. 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: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>



-----  
Sign and Date

Principal

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

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

**June 2023**

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

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2023	2022	
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Construction Of Buildings						
Othaya central h/ware	1,652,790.00	01-07-22	934,000.00	718,790.00	-	To Pay At The Beginning Of The Year
Muribi contractors	2,285,620.00	01-07-22	1,400,000.00	885,620.00	-	To Pay At The Beginning Of The Year
Sub-Total	3,938,410.00		2,334,000.00	1,604,410.00	-	
Supply Of Goods						
Kirui Fram	189,000.00	01-07-22	100,000.00	89,000.00	-	To Pay At The Beginning Of The Year
Wendo Ace Imt	1,068,100.00	01-01-23	723,100.00	345,000.00	-	To Pay At The Beginning Of The Year
Lanes Enterprises	1,982,000.00	01-07-22	816,800.00	1,165,200.00	-	To Pay At The Beginning Of The Year
Timbertech solutions	2,888,300.00	01-07-22	2,248,200.00	640,100.00	-	To Pay At The Beginning Of The Year
Style Mantra Colections	7,597,088.00	01-07-22	6,607,548.00	989,540.00	-	To Pay At The Beginning Of The Year
Majunes Entrerprises	1,160,790.00	01-01-23	1,031,290.00	129,500.00	-	To Pay At The Beginning Of The Year
Agrisaid LTD	6,194,630.00	01-01-23	2,911,130.00	3,283,500.00	-	To Pay At The Beginning Of The Year
Keruguya Fortis	2,116,737.00	01-07-22	1,509,607.00	607,130.00	-	To Pay At The Beginning Of The Year
Ngewa Stores	2,710,500.00	01-07-22	931,000.00	1,779,500.00	-	To Pay At The Beginning Of The Year
Prime Mattress	3,787,650.00	01-07-22	3,489,140.00	298,510.00	-	To Pay At The Beginning Of The Year
Muiru Meat Point	3,117,506.00	01-07-22	2,637,120.00	480,386.00	-	To Pay At The Beginning Of The Year
Pendu General Supplies	3,096,100.00	01-07-22	1,706,100.00	1,390,000.00	-	To Pay At The Beginning Of The Year



**PUBLIC SECONDARY SCHOOL**

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

**June 2023**

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

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Outstanding Balance 2022	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	

Knight Books Centre	3,728,390.00	01-07-22	3,110,070.00	618,320.00	-	To Pay At The Beginning Of The Year
GatituKash&Karry	1,233,250.00	01-07-22	896,000.00	337,250.00	-	To Pay At The Beginning Of The Year
Shoppers Delight	1,483,900.00	01-07-22	934,900.00	549,000.00	-	To Pay At The Beginning Of The Year
Technology Quest	759,800.00	01-07-22	473,000.00	286,800.00	-	To Pay At The Beginning Of The Year
Stephen Wambugu	391,700.00	01-07-22	384,350.00	7,350.00	-	To Pay At The Beginning Of The Year
NipheteL Traders	1,870,000.00	01-07-22	1,330,000.00	540,000.00	-	To Pay At The Beginning Of The Year
MashuhuriEnterprises	11,024,000.00	01-07-22	9,248,990.00	1,775,010.00	-	To Pay At The Beginning Of The Year
True Axis	228,000.00	01-07-22	-	228,000.00	-	To Pay At The Beginning Of The Year
Fidfam Investment	1,463,560.00	01-07-22	1,314,000.00	149,560.00	-	To Pay At The Beginning Of The Year
RGEE	4,525,060.00	01-07-22	4,141,190.00	383,870.00	-	To Pay At The Beginning Of The Year
<b>Sub-Total</b>	<b>62,616,061.00</b>		<b>46,543,535.00</b>	<b>16,072,526.00</b>	-	
Supply Of Services						
Peter Maina Auto Garage	1,267,149.00	01-07-22	1,013,068.00	254,081.00	-	To Pay At The Beginning Of The Year
Equal Technologies	996,500.00	01-07-22	889,000.00	107,500.00	-	To Pay At The Beginning Of The Year
JantaOthaya Enterprises	478,990.00	01-07-22	259,680.00	219,310.00	-	To Pay At The Beginning Of The Year
Kingimpact Enterprises	116,300.00	01-07-22	100,300.00	16,000.00	-	To Pay At The Beginning Of The Year
Waihura Enterprises	1,398,000.00	01-07-22	1,100,000.00	298,000.00	-	To Pay At The Beginning Of The Year
Hemmssoft solutions	10,680.00	01-07-22		10,680.00	-	To Pay At The Beginning Of The Year
<b>Sub-Total</b>	<b>4,267,619.00</b>		<b>3,362,048.00</b>	<b>905,571.00</b>	-	
<b>Grand Total</b>	<b>70,822,090.00</b>		<b>52,239,583.00</b>	<b>18,582,507.00</b>	-	

**STELLA MARIS OTHAYA GIRLS' HIGH SCHOOL**

**PUBLIC SECONDARY SCHOOL**

**Report and Financial Statements  
For the year ended 30<sup>th</sup> June  
2023**

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

Asset Class		Date purchased	Location		Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
					(Kshs)			(Kshs)
					1st July 2021			30th June 2023
Land 2								
Buildings and structures	Dormitories			10	51,000,000.00	788,000.00		51,000,000.00
	Dining hall			1	3,000,000.00			3,000,000.00
	Laboratories			3	5,000,000.00			5,000,000.00
	12-10-22 classes			19	22,800,000.00			23,588,000.00
	Toilets			54	5,000,000.00			5,000,000.00
	Teachers houses			27	21,000,000.00			21,000,000.00
	Food store			1	120,000.00			120,000.00
	Stationary store			1	300,000.00			300,000.00
	Departmental offices			9	800,000.00			800,000.00
	Textile room			1	1,000,000.00			1,000,000.00
	Library			1	1,500,000.00			1,500,000.00
	Cookery room			1	800,000.00			800,000.00
	Garage			1	400,000.00			400,000.00
Motor vehicles	Van	3		1				
	Truck			1				
	Bus			1	10,800,000.00		1,080,000.00	9,720,000.00

Office equipment, furniture and fittings	Office desks	43	Reception	1	50,000.00				
			Principal office	2					
			Accounts	2					
			Deputy one	1					
			Deputy two	1					
			Deans office	2					
			English depart	7					
		29-03-23	7	Humanity dept				9	175,000.00
		27-02-23	7	Biology dept				3	
			5	Chemistry dept				5	
				6				Physics dept	
				Stationery stores				1	
				Matrons office				1	
				Cateress office				1	
				Technical dept				4	
				Staffroom				1	
				Library					
	29-03-23			10	classes	1203	3,007,500.00	77,000.00	
	06-08-23	150			208,000.00	45,000.00			
			Library	1	3,215,500.00	379,000.00	3,594,500.00		
29-03-23	chairs	116	Reception	1	98,750.00				
			Principal office	2					
			Accounts	2					
			Deputy one	3					
			Deputy two	2					
			Deans office	3					
			English depart	9					
			7	Humanity dept				18	

			Geo office	2				
			Biology dept	3				
		5	Chemistry dept	12				
		6	Physics dept	11				
			Stationery stores	2				
			Matrons office	1				
			Cateress office	1				
			Technical dept	8				
			Staffroom	1				
			Dispensary	2				
29-03-23	student chairs	20	classes	1203	5,413,500.00	45,000.00		
06-08-23		150				450,000.00		
			Library	86				
29-03-23			Computer room	53		157,500.00		
			Library	1		751,250.00		6,164,750.00
	Coaches	11	Reception	3				
			Staffroom	8	240,000.00			240,000.00
	Sofa sets	6	Principal	3				
			Tp house 1	1				
			Tp house 2	2	70,000.00			
	Plastic chairs	33	Library	50	32,500.00		11,050.00	21,450.00

Fixed cabinets/shelves	43	Reception	3	251,000.00	251,000.00
		Principal office	1		
		Accounts	1		
		Deputy one	1		
		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	251,000.00		
stools	130	Laboratory	130	195,000.00	195,000.00

29-03-23	Tables	199	Reception	1	682,500.00	91,200.00	773,700.00			
			Principal office	1						
			Deputy one	1						
			Deputy two	2						
		4	Humanity dept	2						
			Geo office	2						
		4	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						
			classes	12						
			Laboratory	5				682,500.00	91,200.00	773,700.00
			Metallic cabinets	5				Principal office	2	400,000.00
Deputy one	1									
Dean	1									
Dispensary	1									

	Glass table	1	Principal office	1	1	65,000.00		65,000.00
	Dispensers	9	Principal office	1	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				
06-08-23	Double decker beds	658	Dormitory	628				
			workshop	30				
	Metallic stand	5	Dining hall	3				
			Principal office	1				
			Staffroom	1				
	Paper cutter	1	Library	1	12,500.00			12,500.00
	Microwave	1	Principal office	1	9,000.00			9,000.00
	Sinks and working surfaces	1	Cookery	15				
			Laboratory	68				
	Sawing machines	15	Textile room	15	375,000.00			375,000.00

	Fridge	1	Cookery		34,000.00			
14-06-23	Fridge	1	principals house	2	34,000.00	34,995.00		58,955.00
	Freezer	1	Cateress	1	35,000.00			35,000.00
	Gas cylinders 13kg	7	Cookery room	6				
			Cateress office	1	56,910.00			56,910.00
	Gas cylinders 6kg	3	Cookery room	2	7,860.00			
			Cateress office	1	12,720.00			20,580.00
01-02-23	Standing cookers	3	Cookery room principals house	4	135,000.00			
		1	house			36,295.00		36,295.00
	Clocks	28	Classes	23				
			English dept	1				
			Accounts	1				
			Dept one	1				
			Dept two	1				
			Dean	1				
					8,400.00			8,400.00
	Printers	6	Dean	1				
			Accounts	2				
			Reception	1				
			Computer room	2	105,000.00			105,000.00
	Duplicating machine	2	Stationary store	2	1,100,000.00			1,100,000.00
	Photocopier	2	Reception	1	480,000.00			480,000.00

ICT Equipment, and other ICT Assets.	Computer	61	Stationary store	1	3,660,000.00				
			Reception	1					
			Accounts	2					
			Deputy one	1					
			Deputy two	1					
			Deans office	3					
			English depart	1					
			Humanity dept	1					
			Chemistry dept	1					
			Stationery stores	1					
			Technical dept	1					
			Library	6					
			Computer room	43					
	laptops			Principal	2	302,500.00			
				computer lab	1				
				Dean	2				
				Deputy one	1				
				Deputy two	1				
	Safe	13	Principal Accounts	1					
	Projectors			Classes	1	250,000.00			
				Computer lab	8				
				Dining hall	1				
				Dean	1				
				Camera	1				

	Television	10	Principal office	1	780,000.00		780,000.00		
			Deputy	2					
			Laboratories	3					
			Dining hall	2					
			Staffroom	1					
			Computer room	1					
	Ground Shaker podium micro-phones speakers		dinning hall		100,000.00		350,250.00		
			Deputy principal deans office		145,750.00				
			deans office		12,000.00				
					92,500.00				
Tools and apparatus	apparatus	10639	laboratory	10639	1,200,000.00		1,200,000.00		
			Wheelbarrows	4	Garden			3	10,000.00
					kitchen			1	
			Trolley	2	kitchen			2	8,000.00
					kitchen				
			Rake	2	kitchen			1	1,600.00
					kitchen				
			Energy jikos Potatoes peeler	7	kitchen			7	1,160,000.00
					kitchen				
			Vegetable cutter	1	kitchen			1	70,000.00
					kitchen				
			Coffee tray	1	kitchen			1	40,000.00
					kitchen				
			Plastic tanks		Upper compound			15	2,275,000.00
					Dormitory area			18	
					Kitchen area			1	
			Concrete/stone tank	1	Upper compound			1	2,275,000.00
garden	1	2,500.00							
Sprayer pump	1		1	2,500.00					

22-05-23	Tea yarns Weighing machine	9	kitchen	9	375,000.00				
		3	Food Stores	3					
			laboratory	2	15,900.00				
		154	Dining hall	154	231,000.00				
	Benches Table top gas cooker	7	Cookery room	7	10,500.00				
		1	kitchen	1	8,500.00	6,700.00			
	02-04-23	Prover Bakery mixer	1	kitchen	1	102,000.00			
			1	kitchen			298,500.00		
						4,319,000.00	305,200.00		4,624,200.00
		Textbooks	37601	Library	37,601	1,850,000.00	610,400.00		2,155,200.00
Other Machinery and Equipment Heritage and cultural assets Intangible assets – soft ware	Generator	1	Power house	1	320,000.00			320,000.00	
	Wifi cctv	1		1	120,880.00			120,880.00	
		3			2,987,000.00			2,987,000.00	
TOTAL								<b>166,575,470.00</b>	

CCTV CAMERAS

		NUMBER
1	NIGER INFRONT	1
2	YALA INFRONT	1
3	YALA ENTRANCE 1 <sup>ST</sup> FLOOR	1
4	YALA ENTRANCE 2 <sup>ND</sup> FLOOR	1
5	BIG NIL/YALAE OUTSIDE	1
6	AMAZON ENTRANCE	1
7	DORMITORY MAIN	1
8	AMAZON HANGING LINE	1
9	AMAZON/ NURSE DISPENSARY AREA	1
10	YALA GROUND FLOOR	1
11	YALA ENTRANCE	2
12	YALA 1 <sup>ST</sup> FLOOR	1
13	AMAZON CORRIDOR	1
14	AMAZON STAIRS	1
15	OLD DORMS ENTRANCE	1
16	TANA/BIG NILE SHADES	1
17	SMALL NILE OUTSIDE/LIMPOMPO	1
18	ZAMBEZI ENRANCE DORM	1
19	BIG NILE ENTRANCE	1
20	TANA HANGING OINES	1
21	TANA TANK AREA	1
22	KITCHEN AREA	1
23	BEHIND ZAMBEZI	1
24	COW SHED	1
25	FIRE WOOD SHADE	1
26	KITCHEN ROAD	1
27	DINNING HALL AREA	1
28	PIG SHED	1
29	BAKERY	1
30	KITCHEN AREA	1
31	FOOD STORE	1
32	OFFICE CORRIDOR	1
33	TANK AREA/STORES	1
34	GARAGE	1
35	RECEPTION	1
36	BEHIND GARAGE	1
37	STAFFROOM CORRIDOR	1
38	GENERATOR AREA	1
39	WAITING AREA	1
40	STAFF ROOM	1

41	CLASSES INSIDE	24
42	OUTSIDE CHEM LAB	1
43	D/HALL INSIDE	1
44	BEHIND COMP LAB	1
45	FORM 1 BLOCK	1
46	PLAY GROUND	1
47	BEHIND LIBRARY	1
48	FORM 3 CORRIDOR	1
49	LIBRARY INFRONT	1
50	PHYSICS CORRIDOR	1
51	BEHIND CHEMISTRY LAB	1
52	FORM 2 CORRIDOR	1
53	BEHIND 3 P	1
54	FORM ONE CORRIDOR	1
55	DINNING HALL ENTRY	1
56	BEHIND FORM 4 CORRIDOR	1
57	D/HALL ENTRY	1
58	OUTSIDE MATRONS OFFICE	1
59	FORM 4 CORRIDOR 2	1
60	ASSEMBLY	2
61	BIOLOGY LAB	2
62	CHEM LAB	2
63	PHYISCS LAB	2
64	LIBRARY	3
65	COMPUTER	1
66	H/SCIENCE	2
67	LIBRARY STAIRS	1
68	HOMESCIENCE CORRIDOR	1
69	BEHIND TEXTILE	1
70	BEHIND AMAZON	1
71	BEHIND YALA	1
72	GATE	2
	<b>TOTAL</b>	<b>104</b>

## STELLAMARIS OTHAYA GIRLS

### FEES ARREARS /PREPAYMENTS AS AT 30TH JUNE 2023

FORM ONE		ARREARS	PREPAYMENTS
	COMPASSION	124,080.00	168,185.00
	FEDELITY	207,010.00	139,280.00
	INTEGRITY	198,574.00	105,510.00
	JUSTICE	107,710.00	87,175.00
	MODESTY	197,589.00	79,710.00
	PRUDENCE	257,590.00	215,063.00
FORM TWO			
	COMPASSION	291,807.00	121,034.00
	FEDELITY	173,812.00	50,210.00
	INTEGRITY	205,810.00	69,307.00
	JUSTICE	300,025.00	139,918.00
	MODESTY	251,450.00	72,448.00
	PRUDENCE	300,802.00	112,763.00
	SALIENT	228,412.00	107,891.00
FORM THREE			
	COMPASSION	385,499.00	167,727.00
	FEDELITY	359,645.00	85,710.00
	INTEGRITY	349,118.00	42,208.00
	JUSTICE	328,832.00	54,048.00
	MODESTY	312,485.00	99,071.00
	PRUDENCE	212,338.00	76,439.00
FORM FOUR			
	CENTRAL	196,144.00	31,618.00
	EAST	342,041.00	53,864.00
	NORTH	250,146.00	62,165.00
	SOUTH	204,133.00	25,301.00
	WEST	230,123.00	280,104.00
FORM FOUR			
Before June 2023		1,618,910.00	943,394.00
<b>TOTAL</b>		<b>7,634,085.00</b>	<b>3,390,143.00</b>

# STELLAMARIS OTHAYA GIRLS

## FEES ARREARS /PREPAYMENTS AS AT 30TH JUNE 2023

FORM FOUR		ARREARS	PREPAYMENTS
	2021	2,475.00	
	2013	1,822.00	
	2016	631.00	
	2017	7,364.00	
	2018	77,747.00	
	2019	106,353.00	
	2020	414,285.00	<b>6,748.00</b>
	2021	315,783.00	<b>414,422.00</b>
	2022	692,450.00	<b><u>522,224.00</u></b>
<b>TOTAL</b>		1,618,910.00	943,394.00

## STELLAMARIS OTHAYA GIRLS CREDITORS

S/NO	SUPPLIER		
1	Kirui Fram	cabbages	89,000.00
2	Wendo ace	onions,cabbages,feed farm	345,000.00
3	Lanes Enterprse	desks,lockers,chairs	1,165,200.00
4	Othaya central h/ware	Building & Hardware materials	718,790.00
5	Timbertech Solutions	Firewood	640,100.00
6	Style Mantra Collections	Uniforms	989,540.00
7	Majunes Enterprises	laboratory Equipment's	129,500.00
8	Agrisaid ltd	Manufactured foods	3,283,500.00
9	Keruguya Fortis	pharmaceuticals	607,130.00
10	Ngewa Stores	Maize & Beans	1,779,500.00
11	Prime Mattress	Uniforms	298,510.00
12	Muiru Meat Point	Meat	480,386.00
13	Waihura enterprises	Tents	298,000.00
14	Muribi Contractors	Construction and repairs	885,620.00
15	Pendu General Supplies	exercise books	1,390,000.00
16	Knight books Centre	stationery	618,320.00
17	Gatitu kask & karry	flesh fruits	337,250.00
18	shoppers delight	wheat flour	549,000.00
19	Technology Quest	computer servicing	286,800.00
20	Peter Maina Auto Garage	vehicle repair	254,081.00
21	Stephen Wambugu	furniture	7,350.00
22	Equal Technologies	CCTV	107,500.00
23	Hemmsoft solutions	Timetable programmer	10,680.00
24	Niphetel traders	detergents & disinfectants	540,000.00
25	Janta othaya enterprises	electrical	219,310.00
26	RGEE Traders	Manufactured foods	383,870.00
27	Fifarm Ivestment	Animal feeds	149,560.00
28	True Axis	sport equipment's	228,000.00
30	Mashuhuri Enterprises	Maize & Beans	1,775,010.00
31	kingimpact enterprises	computer servicing	16,000.00
			18,582,507.00