

REPUBLIC OF KENYA

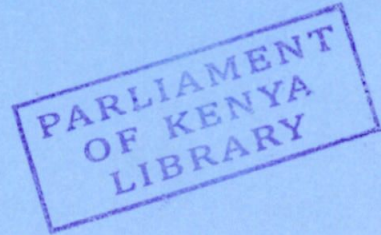


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF	
THE NATIONAL ASSEMBLY	
THE AUDITOR-GENERAL	
DATE: 29 JUL 2026	DAY: WEDNESDAY
TABLED BY:	HON. MARIAM KIRANY
CLERK-AT THE-TABLE:	ON BEHALF OF LOM
	ESTHER NGINYO

**OUR LADY OF MOUNT CARMEL MARYHILL
GIRLS HIGH SCHOOL**

**FOR THE YEAR ENDED
30 JUNE, 2025**

KIAMBU COUNTY



OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms.

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

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2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is in Kiambu County, Thika West Sub-County.

The school was re-registered in 08/06/2021 under registration number 22S00300708 and is currently categorized as a National public school established and operated by the Government.

The school is a boarding school and had 2,141 number of students as at 30th June 2025. It has 10 streams and 101 teachers of which 4 teachers are employed by the School Board of Management.

(b) School Board of Management - Board Members

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

Ref:	Name of Board Member	Designation	Date of appointment
	Section 56(1a) -Parents/L.community		
1.	Mrs. Elizabeth Njoroge	Member	4.06.2024
2.	Prof. John Githaiga	Member	9.03.2022
3.	Dr. Josephat Oyigo	Member	9.03.2022
4.	Ms. Catherine Bett	Member	9.03.2022
5.	Mr. Maina Ruu	Member	9.03.2022
6.	Irene Ndarwa	Member	9.05.2022
	Section 56(1) b - CEB		
7.	Prof. Fred Wamunyokoli	Member	9.03.2022
	Section 56(1) C – Teacher Rep		
8.	Joseph Waweru	Member	9.03.2022
	Section 56(1) d – Sponsor		
9.	Sr. Margaret Wahungu	Member	9.03.2022
10.	Mr. Winston Gichuki	Member	4.06.2024
11.	Mr. Anthony Mwaura	Chairman	9.03.2022
	Section 56(1) e – Special Interest		
12.	Dr. Ann Wairagu	Member	4.06.2024
	Section 56(1) f- Special Needs		
13.	Dr. Edward Mungai	Member	9.03.2022
	Section 56(1) g – Students Rep		
14.	Faith Musonic	Member	9.03.2022
	Secretary BOM		

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15.	Grace W. Macharia	Member	25.11.2024
	Co-opted Members		
16.	Mr. Anthony Chege	Member	9.03.2022
17.	Stephen K. Muiru	Member	9.05.2022
18.	Scholastica Kinyanjui	Member	9.05.2022

The functions of the School Board of Management are to:

- Promote the best interests of the school and ensure its development.
- Promote quality education for all pupils in accordance with the standards set under the Basic Education Act, 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 paragraph 21 and 23 of the Basic Education Act, 2013

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

(c) Committees of the Board

Ref :	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	Mr. Anthony Mwaura Mr. Antony Chege Mrs. Grace Macharia Fr. Kiarie	Chairperson Member Secretary Education Secretary	3 out of 3 1 out of 3 3 out of 3 3 out of 3
2	Audit Committee	Prof. Githaiga Ms. Catherine Bett Mr. Maina Ruo Ms. Wanjiku Kinyanjui Prof. Wamunyokoli Mrs. Rose Kinuthia Mrs. Grace Macharia	Chairperson Member Member Member Member Secretary Secretary	3 out of 3 2 out of 3 1 out of 3 2 out of 3 3 out of 3 3 out of 3 1 out of 3
3	Finance, procurement and general purposes Committee	Mr. Antony Chege Dr. Edward Mungai Dr. Josephat Oyigo Arch. Muiru Ms. Catherine Bett Mr. Winston Gichuki Mrs. Rose Kinuthia Mrs. Grace Macharia	Chairperson Member Member Member Member Member Secretary Secretary	2 out of 2 0 out of 2 2 out of 2 2 out of 2 1 out of 2 0 out of 2 2 out of 2 1 out of 2
4	Academic Committee	Prof. Fred Wamunyokoli Mr. Joseph Waweru Dr. Josephat Oyigo Prof. Githaiga Mr. Anthony Chege Mrs. Rose Kinuthia Mrs. Grace Macharia	Chairperson Member Member Member Member Secretary Secretary	2 out of 2 2 out of 2 2 out of 2 0 out of 2 1 out of 2 2 out of 2 1 out of 2
5	Infrastructure Committee	Arch. Stephen Muiru Mr. Antony Chege Arch. Irene Ndarua Mr. Anthony Mwaura Mr. Maina Ruo Ms. Scholastica Wanjiku Mrs. Elizabeth Njoroge Dr. Ann Wairagu Mrs. Rose Kinuthia Mrs. Grace Macharia	Chairperson Member Member Member Member Member Member Secretary Secretary	2 out of 3 2 out of 3 1 out of 3 0 out of 3 1 out of 3 0 out of 3 3 out of 3 3 out of 3 3 out of 3 2 out of 3
6	Discipline and welfare Committee	Mr. Winston Gichuki Mrs. Elizabeth Njoroge Sr. Margaret Wahungu Prof. Fred Wamunyokoli Ms. Scholastica Kinyanjui Dr. Ann Wairagu Mrs. Grace Macharia	Chairperson Member Member Member Member Member Secretary	0 out of 0 0 out of 0 0 out of 0 0 out of 0 0 out of 0 0 out of 0 0 out of 0

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

(d) School Operation Management

For the financial year ended 30th June 2025 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number
1.	Principal	Grace Wairimu Macharia	372010
2.	Deputy Principal	Grace Nyambura Burugu	460253
3.	Deputy Principal	Peris Gachoki Mabuti	478393
4.	Deputy Principal	Joseph Waweru Maina	315159
5.	School Bursar	Milkah W. Gichuki	ICPAK NO: 30326

(e) Schools Contacts

Post Office Box: 9-01000-Thika
Telephone: 0704983017
E-mail: maryhillgirls@yahoo.com
Website: www.maryhillgirls.com

(f) School Bankers

The school operated 11 bank accounts and two Mpesa Pay Bill numbers in the following banks: -

1. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Name :
Account Number : 1102191027
2. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Name :
Account Number : 1102191361
3. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Name :
Account Number : 1123666822
4. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Name :
Account Number : 1102165883
5. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Name :
Account Number : 1100169415
6. Name of Bank : Equity Bank
Branch : Thika
Account Name :

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Annual Report and Financial Statements For the year ended 30th June 2025

Account Number : 0090277588428

7. Name of Bank : Equity Bank
Branch : Thika
Account Name :
Account Number : 1550267870554

8. Name of Bank : Carritas Bank
Branch : Thika
Account Name :
Account Number : 1002022000811

9. Name of Bank : Cooperative Bank
Branch : Thika
Account Name :
Account Number : 0212073499540

10. Name of Bank : Cooperative Bank
Branch : Thika
Account Name :
Account Number : 01129734995400

11. Name of Bank : Kenya Commercial Bank
Branch : Thika
Account Name :
Account Number : 1139521764

MPESA Pay bill No. 522123 attached to 1102165883 Bank Account

MPESA Pay bill No. 400222 attached to 01129734995400 Bank Account

(g) Independent Auditors

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

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

3. Summary Report of Performance of The School

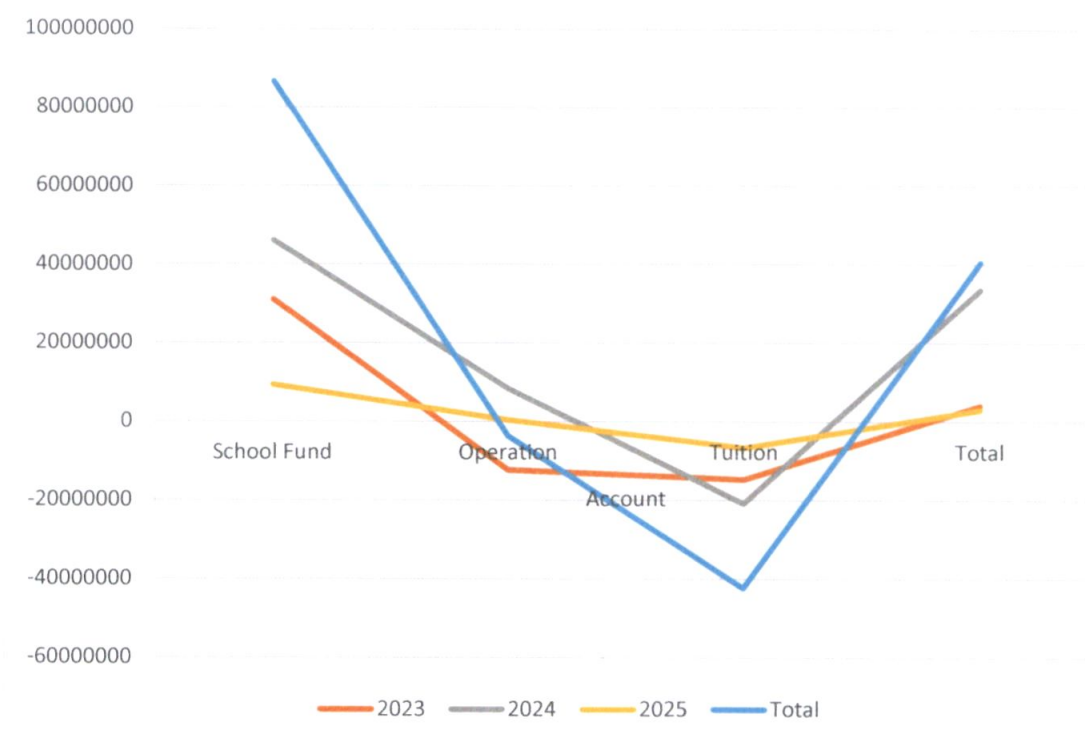
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

- Surplus/ deficit for the year and a comparison of the same for the last three years

Financial Performance - 3 Years Trend				
Year	School Fund	Operation	Tuition	Total
2023	31,090,759	(12,333,597)	(14,773,298)	3,983,864
2024	46,127,193	8,271,359	(20,864,927)	33,533,625
2025	9,302,443	358,528	(6,727,224)	2,933,747
Total	86,520,395	(3,703,710)	(42,365,449)	40,451,236

Financial Performance - 3 Years Trend

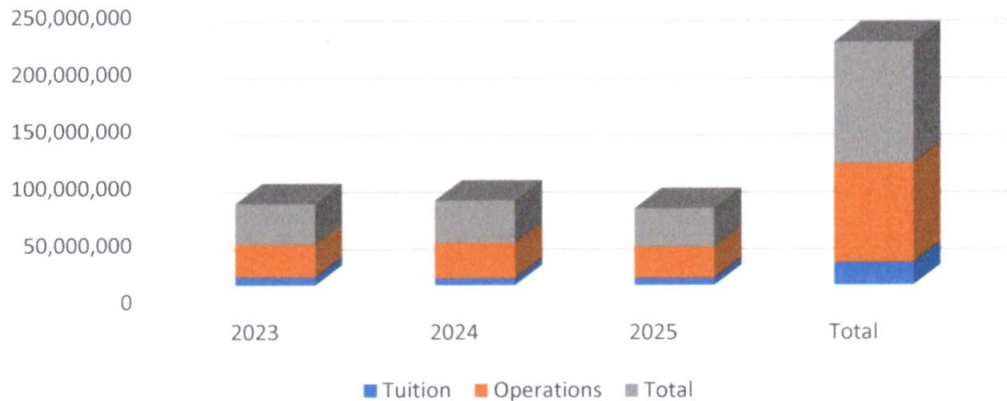


- Capitation grants from the Ministry of Education for the last three years

Year	Tuition	Operations	Total
2023	7,373,412	28,392,304	35,765,716
2024	6,229,308	30,910,041	37,139,349
2025	6,449,490	27,229,677	33,679,167
Total	20,052,210	86,532,022	106,584,232

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Annual Report and Financial Statements For the year ended 30th June 2025

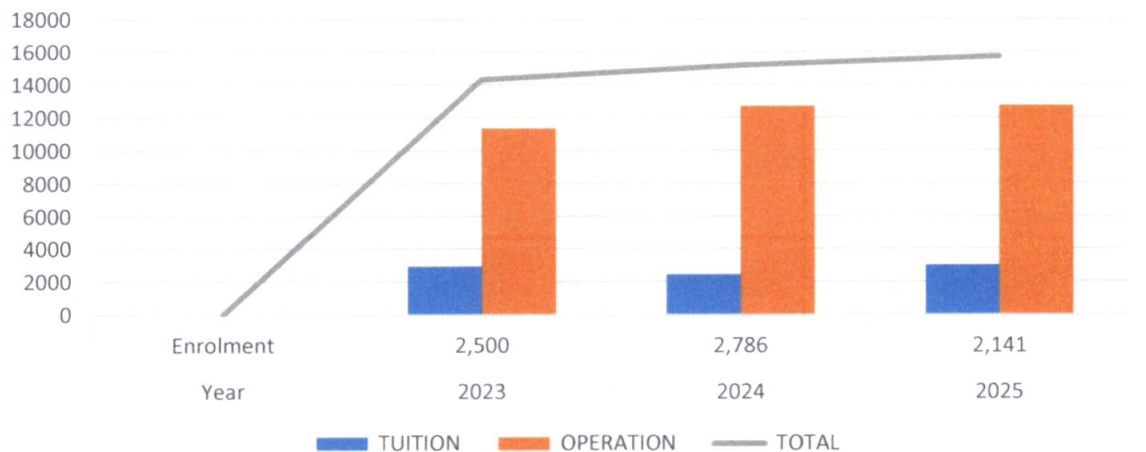
CAPITATION GRANTS - 3 Years Trend



- Capitation grants per child for the last three years

Capitation Grant Per Child -3 Years Trend				
Year	Enrolment	Tuition	Operations	Total
2023	2,500	2,949	11,357	14,306
2024	2,786	2,461	12,713	15,174
2025	2,141	3,012	12,718	15,730

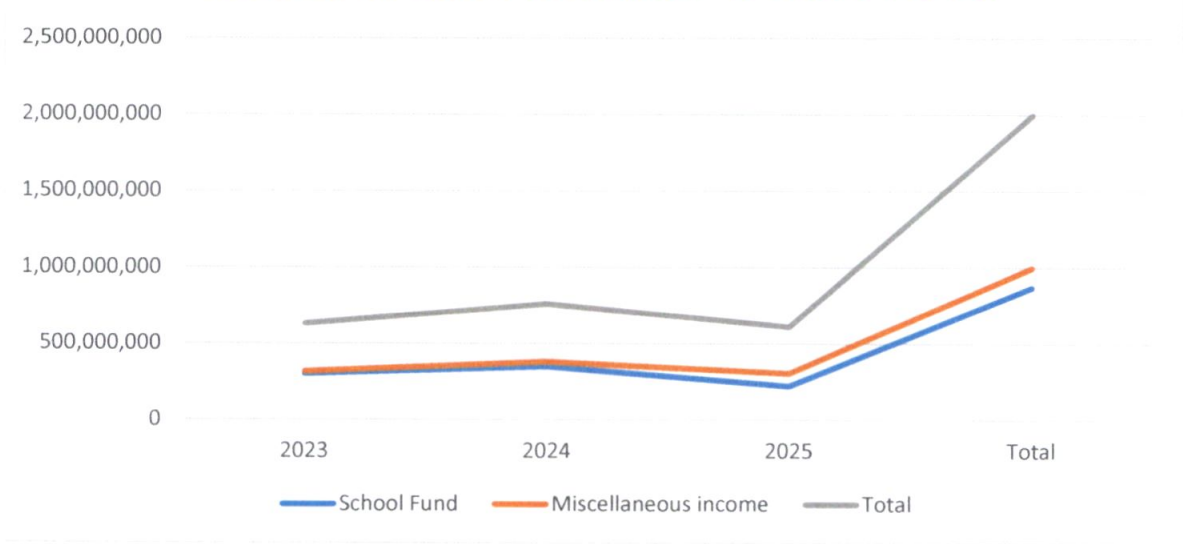
Capitation Grant Per Child -3 Years Trend



- A three-year overview of growth of other income(s) earned by the school.

Year	School Fund	Miscellaneous income	Total
2023	299,125,728	14,491,703	313,617,431
2024	349,261,055	30,159,267	379,420,322
2025	220,583,558	84,500,984	305,084,542
Total	868,970,341	129,151,954	998,122,295

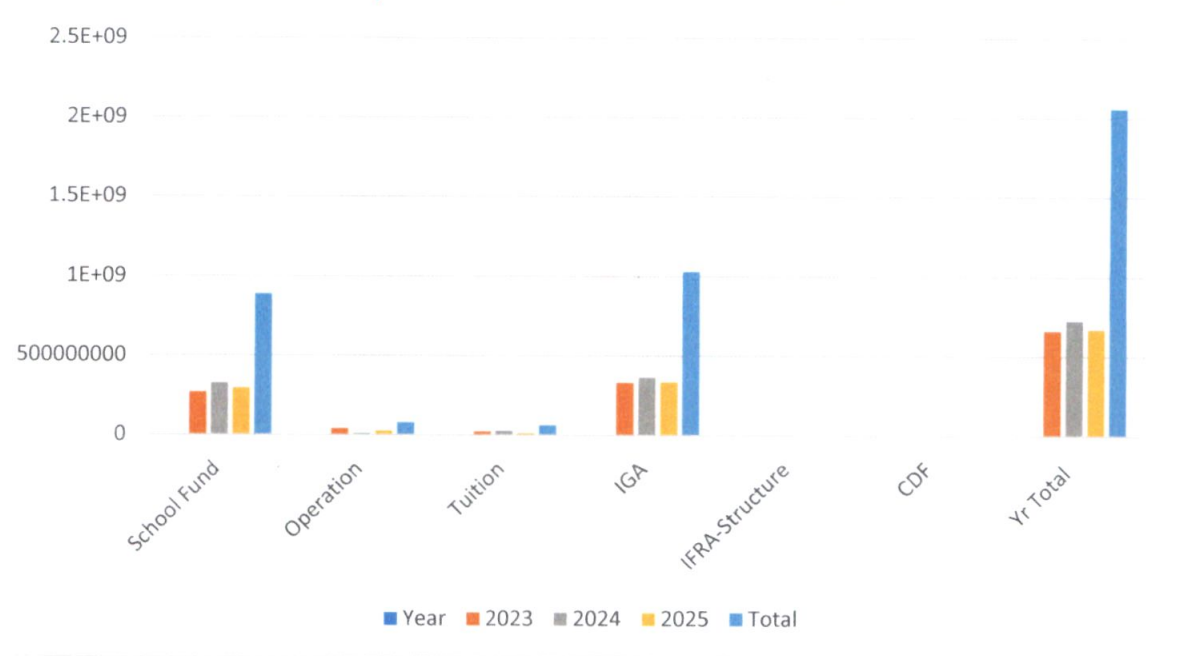
Growth of Other Incomes - 3 Years Trend



- A three-year overview of growth in expenditure of the school

Expenditure -3 Years Trend				
Year	School Fund	Operation	Tuition	Year Total
2023	268,034,968	40,725,900	22,146,711	330,907,579
2024	324,573,532	10,780,328	27,094,235	362,448,095
2025	295,782,099	26,871,149	13,176,714	335,829,962
Total	888,390,598	78,377,377	62,417,660	1,029,185,636

Expenditure -3 Years Trend

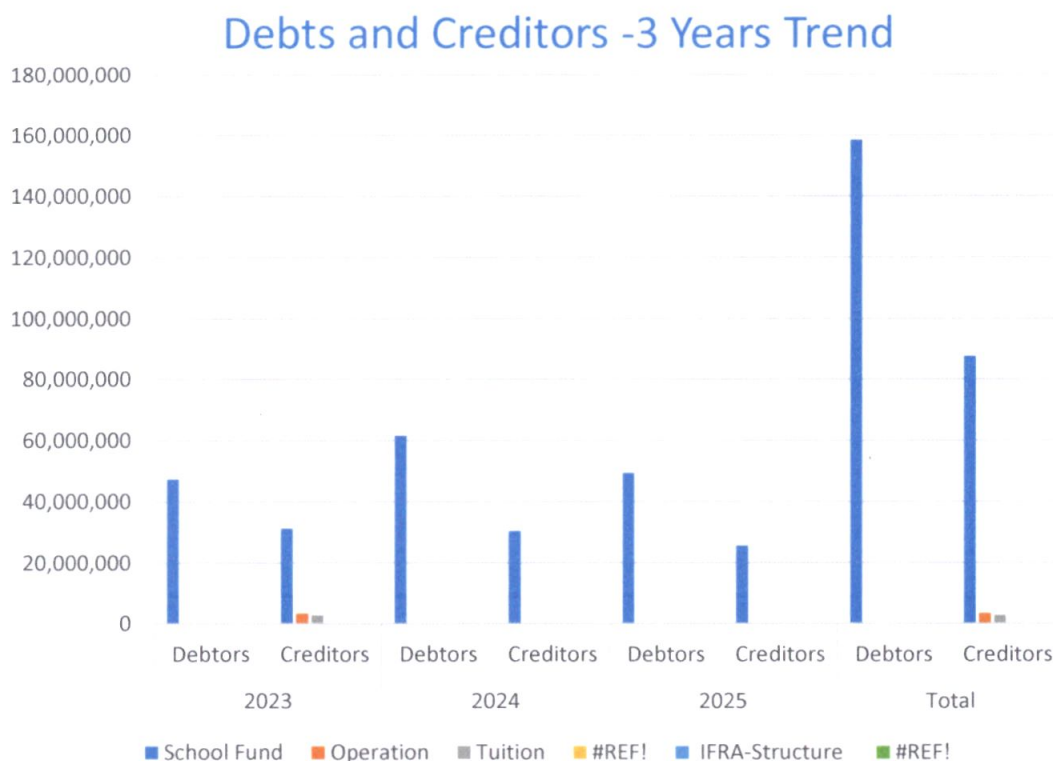




OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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- Movement of debtors and creditors of the school over the last three years

Debts and Creditors -3 Years Trend					
Year		School Fund	Operation	Tuition	Year Total
2023	Debtors	47,451,593	-	-	47,451,593
	Creditors	31,391,885	3,457,853	2,829,258	37,678,996
2024	Debtors	61,680,126	-	-	61,680,126
	Creditors	30,505,010	-	-	30,505,010
2025	Debtors	40,054,316	-	-	40,054,316
	Creditors	25,691,536	3,223,445	-	28,914,981
Total	Debtors	149,186,035	-	-	149,186,035
	Creditors	87,588,431	6,681,298	2,829,258	97,098,987



OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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b) Teacher Student ratio:

Ratio of students to Teachers	
Total Enrolment	2,141
Total Number of Teachers	101
Students: Teacher's ratio	1:22

Teachers Turnover	
Number of teachers recruited in the year	5
Number of teachers transferred inwards in the year	4
Number of teachers transferred outwards in the year	3
Net inflow of teachers	2

Teachers Employment	
Number of teachers required by CBE	104
Number of teachers employed by TSC	101
Shortage Number of teachers before BOM teachers	4
Number of teachers employed by BOM	4
Net Shortage Number of teachers	0

c) The mean score in the 2024 KCSE:

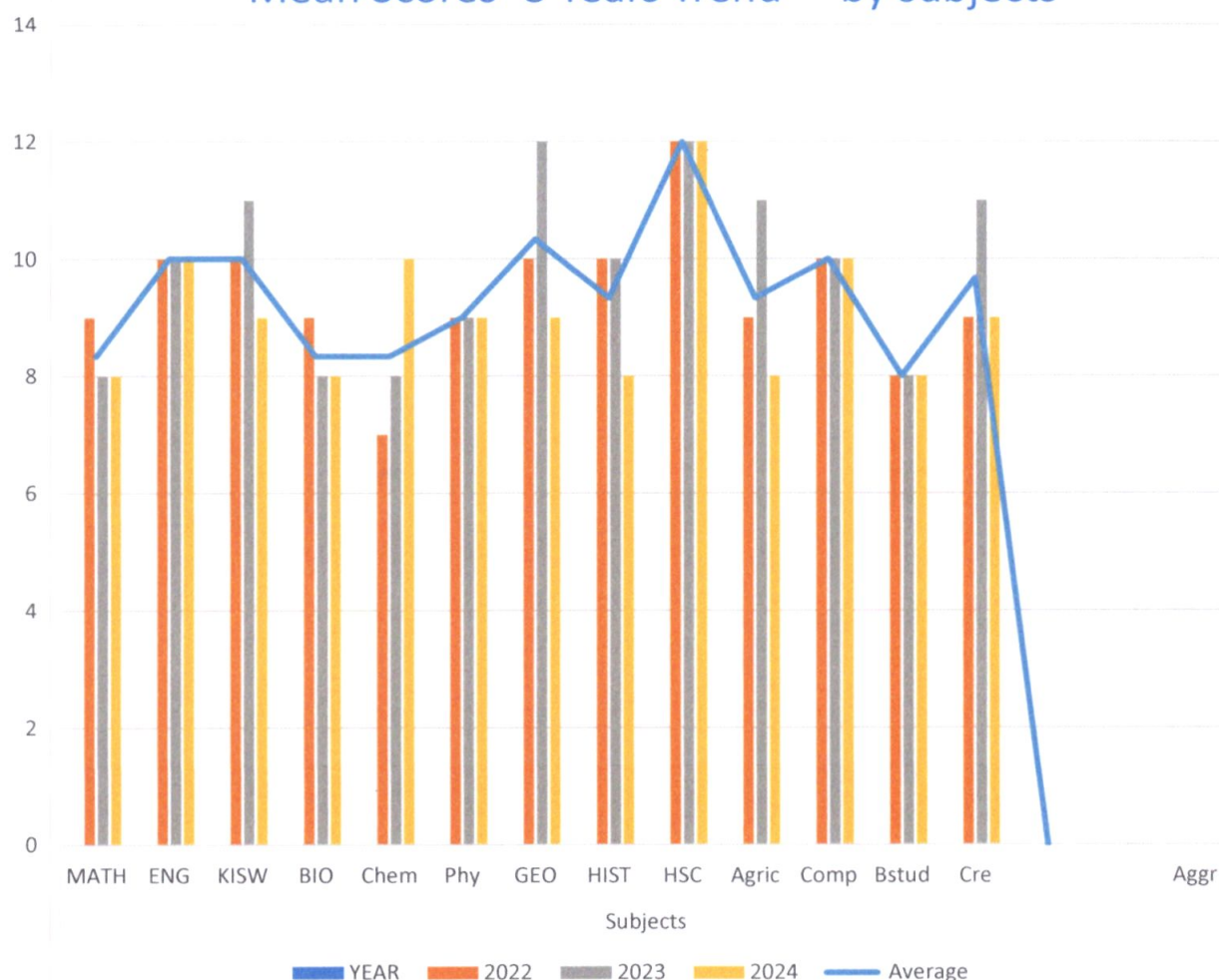
Year	Maths	Eng	Kisw	Bio	Chem	Phy	cre	Co mp	Geo	Hi s	Mu s	Agr	Fre n	b/s	art	h/sci	music
2022	9	10	10	8	8	9	9	11	9	8	9	8	10	8	11	11	9
2032	12	10	10	8	8	9	10	12	9	8	9	6	10	8	10	11	9
2024	9	11	10	9	9	8	10	11	8	8	9	8	9	9	10	8	9

KCSE RESULTS 2022-2024

YEAR	ENT RY	A	A-	B+	B	B-	C+	C	C -	D+	D	D-	E	GRADE	MEAN	C+ AND ABOVE
2024	587	80	181	139	111	37	32	5	2	0	0	0	0	B+	10.051	98.81%
2023	511	16	88	168	136	59	27	16	0	1	0	0	0	B	9.4423	96.67%
2022	476	18	65	150	107	81	35	12	5	3	0	0	0	B	9.2353	95.80%

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Mean Scores -3 Years Trend- by subjects



Number of Candidates in the 2024 KCSE:

2024	2023	2022
587	511	476

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

d) The capacity of the school:

Area	Means of infrastructure measurement	Quantity of infrastructure required	Actual quantity of infrastructure available	Infrastructure gap
Classrooms	Number of classes	55	51	4
Laboratories	Number of laboratories	8	6	2
Toilet Doors	Number of toilet doors	200	132	68
Offices	Number of offices	25	16	9
Dining Hall	Number of students well seated	2,800	1,500	1,300
Library	Number of students well seated	500	50	450
Hostels	Number of Decker Beds well-spaced	1,400	1,386	14
Staffroom	Number of teachers well seated	120	0	120
Boardroom	Number of BOM members well seated	25	15	10
Staff housing	No of staff properly housed	40	16	24 Housing Units

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

e) Development projects carried out by the school:

Projects	Source(s) of Funding	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected Completion Date
White Sisters Dorm	PARENTS	completed	26,435,933.00	26,435,933.00	31 st May 2024
Staff Quarter House	PARENTS	completed	16,859,878.00	16,859,878.00	31 st May 2024
Emergency stair case	PARENTS & M.I	completed	3,578,450.00	3,220,605.00 357,845.00 (pending bill)	20 th Feb 2025

School Principal



4. Statement of School Management Responsibility

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

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

The Board of Management of Our Lady of Mount Carmel Maryhill 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 30th June, 2025, and of the school's financial position as at that date.

.....
Name: Anthony Ng'ang'a Mwaura

Designation: Chairman, School Board of Management

Date: 28/8/25

.....
Name: Grace Wairimu Macharia

Designation: School Principal & Secretary to Board of Management

Date: 28/8/25



.....
Name: Milkah W. Gichuki

Designation: Bursar/ Finance Officer

Date: 28/8/25

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KIAMBU COUNTY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of Our Lady of Mount Carmel Maryhill Girls High School set out on pages 1 to 26, which comprise of the

Report of the Auditor-General on Our Lady of Mount Carmel Maryhill Girls High School for the year ended 30 June, 2025 – Kiambu County

statement of assets and liabilities as at 30 June, 2025, and the statement of financial performance, 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 the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Our Lady of Mount Carmel Maryhill Girls High School at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the Basic Education Act, 2013 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.40,054,316 in respect of fees arrears as disclosed in Note 13 to the financial statements. Included in the balance is an amount of Kshs.12,336,026 which had been outstanding for more than three (3) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on management of the accounts receivables.

In the circumstances, the recoverability of the receivables balance of Kshs.12,336,026 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Our Lady of Mount Carmel Maryhill 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Significant Exemptions by PSASB in the Financial Reporting Template

The financial statements have been prepared using the FY 2024/25 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February, 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and therefore does not include certain statements and disclosures required under full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts. The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

2. Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the School in 2024/2025 revealed that the following seven (7) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Long Outstanding Students Accounts Receivables
2	2023/2024	Virement (Reallocation) of Funds
3	2023/2024	Underfunding of Capitation Grants
4	2023/2024	Late Transfer of Infrastructure Funds from Operations Bank Account to Infrastructure Bank Account
5	2023/2024	Irregular Transfer of Funds to Kenya Secondary Schools Heads Association
6	2023/2024	Un-Approved Fees on Parents Association Support Programme
7	2023/2024	Lack of Ownership Documents

Other Information

Management is responsible for the Other Information set out on page iii to xvi which comprise of Key School Information and Management, Summary Report of Performance of The School and Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the school's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed,

I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unbudgeted Expenditure

The statement of budgeted versus actual amounts reflects budgeted and actual on comparable basis of Kshs.365,892,409 and Kshs.328,048,723 respectively. However, an expenditure amounting to Kshs.19,667,066 in respect of creditors paid-school fund of Kshs.14,911,225 and creditors paid-development of Kshs.4,755,841 was not included in the approved main and supplementary budget. This was contrary to Regulations 51(2) of the Public Finance Management (National Government) Regulations, 2015 which provides that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

In the circumstances, Management was in breach of the law

2. Unapproved Fees on Parents Association Support Programme

The statement of financial performance for the year ended 30 June, 2025 reflects school fund income - parents' contributions amount of Kshs.220,583,558 as disclosed in Note 4 to the financial statements. The balance includes capacity building amount of Kshs.42,299,121 and development fund of Kshs.16,501,412. However, examination of the records revealed that the school charged an amount of Kshs.15,000 per student as extra fees above the recommended fees which had not been approved by the Ministry of Education through the County Education Board. This was contrary to Government Circular No. MOE.HQS/3/13/3 dated 16 June, 2021 on guidelines on implementation of Free Day and Secondary Education programme which stipulates that a parent will only pay for school uniforms, boarding related costs as reflected in the boarding fee structure and lunch for the day scholars.

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

3. Virement (Reallocation) of Funds

The statement of financial performance for the year ended 30 June, 2025 reflects a total revenue amounting to Kshs.338,763,709. Included under Note 1 and Note 2 to the financial statements is government grants for tuition amounting to Kshs.6,449,490 and government grants for operations amounting to Kshs.27,229,677 respectively. However, an amount of Kshs.5,750,000 was irregularly transferred from the school operations account to the tuition account without authority from the County Education Board. This was contrary to Ministry of Education Circular Ref. No: MOE/G1/9/1/44 dated 9 January, 2008 and MOE.HQS/3/13/3 dated 16 June, 2021 which requires that under the operations account, Schools may seek authority from the CEBs to vire savings or surplus funds from one item to another, when it is absolutely necessary but no virement from the tuition account will be allowed.

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

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

The School received operations capitation grants of KShs.27,229,677 during the period under review as reflected in Note 2 to the financial statement. Out of this, Kshs.7,904,500 was supposed to be transferred to the infrastructure account. However, only Kshs.5,866,750 was transferred resulting in an unexplained variance of Kshs.2,037,750.

Further, review of time taken to transfer infrastructure funds from the school operations bank account to the infrastructure bank account revealed instances of delay, contrary to Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated 16 June, 2021.

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

5. Non-Compliance with Staffing of Persons with Disabilities

The School had a total of sixty-three (63) Board of Management staff comprising of sixty (60) non-teaching staff and three (3) teaching staff. However, analysis of the Board of Management staff payroll data for the period under review for teaching and non-teaching staff revealed that none of the staff members, representing approximately zero percent of the total workforce, was identified as persons living with disabilities. This was contrary to Section B.23 (1) of Human Resource Policies and Procedures Manual for the Public Service May, 2016 which provides that the persons with disability shall be accorded equal opportunities for employment provided they have the necessary qualifications and are suitable for such employment and that the Government shall implement the principle that at least five (5) percent of all appointments shall be for persons with disabilities.

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

6. Non-Compliance with the Law on Ethnic Diversity

Review of personnel records indicated that the School had a total of sixty-three (63) Board of Management teaching and non-teaching staff out of which fifty-one (51) or 81% of the total number were members of the dominant ethnic community in the county. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and no public institution shall have more than one-third of its staff establishment from the same ethnic community.

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

7. Unapproved Board of Management Allowances

The statement of financial performance reflects a total expenditure of Kshs.335,829,962. Included under Note 9(a) to the financial statements is boarding and school fund expenditure amounting to Kshs.232,669,944. Payment records in respect of Board expenses provided for audit revealed that, a total of Kshs.2,247,120 was spent as board of management allowances during the year under review for attendances of three meeting each for the executive committee, audit committee and infrastructure committee and two meeting each for finance, procurement and general-purpose committee and academic committee. A rate of Kshs.7,000 was used to remunerate the board members for sitting and travelling allowance during the full board meetings, executive meetings and committee meetings. It was not clear how the School arrived at the rate of Kshs.7,000 since there was no approval from the Cabinet Secretary for Education in consultation with the Salaries and Remuneration Commission (SRC). This was contrary to Section 63 of the Basic Education Act, 2013 which requires that the members of the Board of Management shall be paid such allowances as the Cabinet Secretary may provide by regulations upon the advice of the Salaries and Remuneration Commission.

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

8. Irregular Transfer of Funds to Kenya Secondary Schools Heads Association

The statement of financial performance for the year ended 30 June, 2025 reflects boarding and school fund payments amount of Kshs.232,669,944 as disclosed in Note 9(a) to the financial statements. Included in the expenditure is an amount of Kshs.2,662,030 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it had 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.2,662,030 could not be confirmed.

9. Failure to Deduct Capacity Building Levy

The statement of financial performance reflects boarding and school fund amount of Kshs.232,669,944 as disclosed in Note 9(a) to the financial statements which includes an amount of Kshs.13,065,930 in development fund and Kshs.107,025,742 in boarding equipment and stores in respect of procurement contracts signed with the School's suppliers. Review of payments for procurement contracts revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts, contrary to the Levy Order, 2023 issued by the Public Procurement Regulatory Authority.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Discrepancy of Student Enrollment Data

Examination of documents provided for audit revealed that there were discrepancies between the data in the National Education Management Information System (NEMIS) and School records relating to the enrolment of students.

During the financial year 2024/2025, the NEMIS reported an average number of two thousand, three hundred and forty-two (2,342) students while the enrolment record provided by the School indicated an average number of two thousand, three hundred and fifty-eight (2,358) students resulting to an unexplained variance of 16 students.

In the circumstances, effectiveness of internal controls surrounding the management of School students' data could not be confirmed.

2. Lack of an Internal Audit Reviews

During the year under review, the School had not complied with the requirement of Regulation 166(1) and (2) of the Public Finance Management (National Government) Regulations, 2015 which requires the internal audit of a national government entity to assess its own effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

3. Lack of Land Ownership Documents

The School did not provide evidence of ownership for the land it occupies. The allotment letter provided for audit shows that the School sits on approximately 18.83 hectares of land along Thika-Mang'u Road and it is registered under Holy Family Convent Mang'u.

In the circumstances, effectiveness of internal controls surrounding management of the School's assets could not be confirmed.

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

Responsibilities of Management and 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 May, 2026

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement Of Financial Performance for the Year Ended 30th June 2025

Description Of Vote Head	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Government Grants for Tuition	1.	6,449,490	6,229,308
Government Grants for Operations	2.	27,229,677	30,910,041
Government Grants for Infrastructure	3.	0.00	0.00
School Fund Income- Parents' Contributions	4.	220,583,558	311,977,768
Miscellaneous Incomes	5.	84,500,984	67,442,554
Total Revenue		338,763,709	416,559,671
Expenditure			
Tuition	6.	13,176,714	27,094,235
Operations	7.	20,895,880	10,780,328
Infrastructure	8.	5,975,269	11,858,354
Boarding and School Fund	9 (a).	232,669,944	266,516,053
Payment for Miscellaneous Incomes	9 (b)	63,112,155	66,777,077
Total Expenditure		335,829,962	383,026,047
Surplus/Deficit		2,933,747	33,533,624

The school financial statements were approved on 28/8/ 2025 and signed by:

.....


Name: Anthony N Mwaura

Chair BOM

Date: ..28/8/25...

.....


Name: Grace W. Macharia
School Principal/ Secretary to BOM

Date: ..28/8/25



.....


Name: Milkah W. Gichuki

Bursar/ Finance Officer

Date: ..28/8/25.....

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Financial Assets			
Cash and cash equivalents			
Bank Balances	10.	50,679,196	27,815,688
Cash Balances	11.	178,589	72,573
Short Term Investments	12.	0.00	0.00
Total cash and cash equivalent		<u>50,857,785</u>	<u>27,888,261</u>
Account's Receivables	13.	40,054,316	61,680,125
Total financial assets (a)		90,912,101	89,568,386
Financial liabilities			
Accounts Payables	14.	28,914,979	30,505,010
Total Financial Liabilities (b)			
Net financial assets (a-b)		61,997,122	59,063,376
Represented by			
Accumulated fund b/fwd	15.	59,063,375	25,529,751
Surplus/deficit for the year		2,933,747	33,533,624
Net Assets		61,997,122	59,063,375

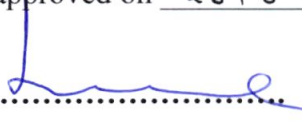
The school's financial statements were approved on 28/8/2025 and signed by:

.....


Name: Anthony N Mwaura

Chair BOM

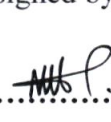
Date: ...28/8/25...

.....


Name: Grace W. Macharia
School Principal/ Secretary to BOM

Date: 28/8/25



.....


Name: Milkah W. Gichuki

Bursar/ Finance Officer

Date: ...28/8/25...

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government Grants for Tuition		6,449,490	6,229,308
Government Grants for Operations		27,229,677	30,910,041
Government Grants for Infrastructure		0.00	0.00
School Fund Income- Parents Contributions		274,785,826	287,325,748
Income Generating Activities		42,553,126	51,740,891
Total receipts		351,015,119	376,205,988
Payments			
Cash Outflows for Tuition		14,643,388	23,270,480
Cash Outflows for Operations		18,140,197	10,780,328
Grants for Infrastructure		5,507,509	12,585,294
Cash outflows Boarding/School Fund Payments		251,305,902	262,717,219
Income Generating Activities		38,451,728	54,721,560
Total payments		328,048,724	364,074,881
Net cash inflow/outflow from operating activities		22,969,395	12,131,107
Net increase/decrease in cash and cash equivalents		22,969,395	12,131,107
Cash and cash equivalent at beginning of the FY		27,888,260	15,757,153
Cash and cash equivalent at end of the FY		50,857,784	27,888,260

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

(The above presentation of the cash flow statement uses the direct method of cash flow presentation which is encouraged under IPSAS. Schools should therefore adopt the direct method of cash flow as recommended by PSASB).

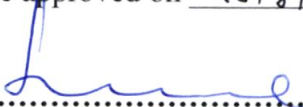
The school's financial statements were approved on 28/8/25 2025 and signed by:

.....


Name: Anthony N Mwaura

Chair BOM

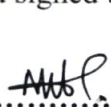
Date: ..28/8/25.

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School Principal/ Secretary to BOM

Date: ..28/8/25.



.....


Name: Milkah W. Gichuki

Bursar/ Finance Officer

Date: ..28/8/25.....

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Grants on Tuition					
Teaching and Learning Materials	6,449,490	0.00	6,449,490	6,449,490	100%
Total	6,449,490		6,449,490	6,449,490	100%
(2) Grants on Operations					
Personnel Emoluments	7,051,105	0.00	7,051,105	7,051,105	100%
Medical	2,341,760	0.00	2,341,760	2,341,760	100%
Electricity and Water	2,145,222	0.00	2,145,222	2,145,222	100%
Activity	1,557,235	0.00	1,557,235	1,557,235	100%
Maintenance & Improvement	7,904,500	0.00	7,904,500	7,904,500	100%
Other (LTT, EWC, PE & ADM)	3,887,266	0.00	3,887,266	3,887,266	100%
Administration	2,342,589	0.00	2,342,589	2,342,589	100%
Total	27,229,677		27,229,677	27,229,677	100%
3) FDSE for infrastructure Fund					
Maintenance & Improvement M.o.E	0.00	0.00	0.00	0.00	0%
(4) Fees Charged on Parents					
Personnel Emoluments	13,539,846	0.00	13,539,846	12,249,525	90%
Repairs and Maintenance	5,560,245	0.00	5,560,245	5,176,901	93%
Transport and Travel	3,519,191	0.00	3,519,191	3,577,050	102%
Electricity and Water	15,492,690	0.00	15,492,690	14,256,950	92%
Administration Costs	5,841,076	0.00	5,841,076	6,063,346	104%
Medical	1,254,774	0.00	1,254,774	1,156,264	92%
Capacity Building	41,984,000	0.00	41,984,000	37,758,836	90%
Activity	1,732,458	0.00	1,732,458	1,625,715	94%
Arrears	21,861,304	0.00	21,861,304	15,847,301	72%
Insurance	2,301,260	0.00	2,301,260	2,173,508	94%
Development refund	1,142,323	0.00	1,142,323	402,797	35%
Boarding Equipment and Stores	111,207,329	0.00	111,207,329	105,272,990	95%

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Development Fund	22,422,307	0.00	22,422,307	16,501,412	74%
Development Arrears	18,389,507	0.00	18,389,507	11,079,270	60%
Development Prepayment	631,925	0.00	631,925	4,276,074	677%
Development Account	0.00	0.00	0.00	40,000	0%
Other voteheads	57,000	0.00	57,000	58,900	103%
Fees prepayment	346,936	0.00	346,936	10,614,149	3059%
Trip	3,329,600	0.00	3,329,600	3,453,717	104%
Uniform	1,114,010	0.00	1,114,010	1,114,010	100%
Canteen	1,426,152	0.00	1,426,152	1,188,632	83%
Clubs	115,895	0.00	115,895	115,895	100%
KNEC	13,355,004	0.00	13,355,004	13,355,004	100%
RD Cheque	0.00	0.00	0.00	4,392,296	0%
Smasse	1,152,320	0.00	1,152,320	1,152,320	100%
Tender forms	306,055	0.00	306,055	306,055	100%
Accommodation	413,300	0.00	413,300	413,300	100%
Disposables	584,555	0.00	584,555	584,555	100%
Rent	181,400	0.00	181,400	181,400	100%
Damages	397,654	0.00	397,654	397,654	100%
Total	289,660,116		289,660,116	274,785,826	95%
5) Miscellenous Income					
Canteen Account	6,553,012	0.00	6,553,012	6,553,012	100%
Dollar Account	34,786,969	0.00	34,786,969	34,786,969	100%
Harambee Account	640,590	0.00	640,590	640,590	100%
IGA Account	572,555	0.00	572,555	572,555	100%
Total	42,553,126		42,553,126	42,553,126	100%
Grand Total Income	365,892,409		365,892,409	351,018,119	96%
(6) Expenditure for Tuition					
Teaching and Learning Materials	6,449,490	0.00	6,449,490	14,643,388	227%
Total	6,449,490		6,449,490	14,643,388	227%

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
(7) Expenditure for Operations					
Personnel Emoluments	7,051,105	0.00	7,051,105	13,118,836	186%
Medical	2,341,760	0.00	2,341,760	504,282	22%
Electricity and Water	2,145,222	0.00	2,145,222	909,911	42%
Activity	1,557,235	0.00	1,557,235	2,325,597	149%
Maintenance & Improvement	7,904,500	0.00	7,904,500	140,000	2%
Other (LTT, EWC, PE & ADM)	3,887,266	0.00	3,887,266	461,295	12%
Administration	2,342,589	0.00	2,342,589	281,989	12%
Local Transport & Travel	0.00	0.00	0.00	398,287	0%
Total	27,229,677		27,229,677	18,140,197	67%
(8) Expenditure For infrastructure					
Maintenace & Improvement	0.00	0.00	0.00	5,507,509	0%
(9) Expenditure For school fund					
Personnel Emoluments	13,539,846	0.00	13,539,846	21,209,020	157%
Repairs and Maintenance	5,560,245	0.00	5,560,245	5,632,234	101%
Transport and Travel	3,519,191	0.00	3,519,191	12,301,885	350%
Electricity and Water	15,492,690	0.00	15,492,690	8,098,311	52%
Administration Costs	5,841,076	0.00	5,841,076	4,660,810	80%
Medical	1,254,774	0.00	1,254,774	605,136	48%
Capacity Building	41,984,000	0.00	41,984,000	36,679,914	87%
Activity	1,732,458	0.00	1,732,458	5,379,735	311%
Arrears	21,861,304	0.00	21,861,304	0.00	0%
Insurance	2,301,260	0.00	2,301,260	482,750	21%
Development refund	1,142,323	0.00	1,142,323	0.00	0%
Boarding Equipment and Stores	111,207,329	0.00	111,207,329	87,258,249	78%
Development Fund	22,422,307	0.00	22,422,307	12,708,085	57%
Development Arrears	18,389,507	0.00	18,389,507	0.00	0%
Development Prepayment	631,925	0.00	631,925	2,145,812	340%
Other voteheads	57,000	0.00	57,000	0.00	0%

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Fees prepayment	346,936	0.00	346,936	9,797,541	2824%
Trip	3,329,600	0.00	3,329,600	3,528,580	106%
Uniform	1,114,010	0.00	1,114,010	947,280	85%
Canteen	1,426,152	0.00	1,426,152	1,426,152	100%
Clubs	115,895	0.00	115,895	7,000	6%
KNEC	13,355,004	0.00	13,355,004	12,907,021	97%
RD Cheque	0.00	0.00	0.00	4,319,060	0%
Refund	0.00	0.00	0.00	10000	0%
Smasse	1,152,320	0.00	1,152,320	36,964	3%
Tender forms	306,055	0.00	306,055	171,696	56%
Accommodation	413,300	0.00	413,300	0.00	0%
Disposables	584,555	0.00	584,555	0.00	0%
Rent	181,400	0.00	181,400	0.00	0%
Damages	397,654	0.00	397,654	0.00	0%
Farm	0.00	0.00	0.00	874,646	0%
Canteen Devt acc	0.00	0.00	0.00	450,954	0%
Creditors paid- School fund	0.00	0.00	0.00	14,911,225	0%
Creditors paid- Development	0.00	0.00	0.00	4,755,841	0%
Total	289,660,116	0.00	289,660,116	251,305,902	87%
10) Miscellenous Expenses					
Canteen Account	6,553,012	0.00	6,553,012	7,171,214	109%
Dollar Account	34,786,969	0.00	34,786,969	31,276,680	90%
Harambee Account	640,590	0.00	640,590	0	0%
IGA Account	572,555	0.00	572,555	3,834	1%
Total	42,553,126	0.00	42,553,126	38,451,728	90%
Grand Total Expenditure	365,892,409		365,892,409	328,048,723	90%

Note:

- Creditors paid – school fund and development kshs 14,911,225 and kshs 4,755,841 relates accounts payables for the Financial year 2023-2024.
- Maintenance & improvement expenditure kshs 5,507,509 is budgeted under operations account where the funds are received. Though incurred under infrastructure account

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial performance both as revenue and as expenditure in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	6,449,490	6,229,308
Total	6,449,490	6,229,308

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	7,051,105	-
M.I	7,904,500	9,351,500
Electricity and Water	2,145,221	700,000
Medical	2,341,760	2,589,225
Administration Costs	2,342,589	0.00
Activity	1,557,235	1,926,233
Other Vote Heads	3,887,266	16,343,083
Total	27,229,677	30,910,041

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement	0.00	0.00
Total	0.00	0.00

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Notes to the Financial Statements (continued)

4 School Fund Income - Parents Contribution

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	13,495,211	16,995,595
Repairs and Maintenance	5,555,376	6,888,402
Prepayments	0.00	11,980,106
Transport and Travelling	3,770,465	5,379,446
Electricity and Water	15,446,179	18,265,219
Arrears	0.00	14,908,806
Medical	1,251,334	1,471,954
Insurance	2,295,875	2,995,560
Administration costs	6,308,748	8,804,975
Activity	1,727,670	2,255,673
Boarding Equipment and Stores	111,833,267	147,525,902
Uniform	0.00	3,984,030
Bakery	0.00	10,767,780
Refund – School Fees	0.00	1,588,764
KNEC	0.00	8,198,020
Trip	0.00	1,462,633
Development Fund	16,501,412	0.00
Development Account	40,000	0.00
Capacity Building	42,299,121	46,777,303
Others Vote heads	58,900	1,727,600
Total	220,583,558	311,977,768

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Notes to the Financial Statements (continued)

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Trip	3,453,717	0.00
Rent	181,400	0.00
Disposables	584,555	150,635
Uniform	1,114,010	0.00
Canteen	1,188,632	0.00
Clubs	115,895	29,300
KNEC	13,355,004	0.00
RD Cheque	4,392,296	0.00
SMASSE	1,152,320	0.00
Tender Forms	306,055	81,000
Accommodation	413,300	12,370
Canteen (Canteen Account)	6,553,012	1,282,839
Canteen (IGA ACC)	562,355	464,373
Rent (IGA ACC)	10,200	0.00
Harambee fund	640,590	0.00
Dollar account (Rate 130.00)	34,786,969	7,406,945
Prepayment Development	0.00	7,390,658
Hymn books	0.00	2,000
Caution money	0.00	1,400
Student ID	0.00	1,300
School farm	0.00	1,654,715
Maryhill Co-operative Sacco	0.00	5,152,372
Nhif	0.00	469,300
Nssf	0.00	1,447,932
Paye	0.00	1,927,188
Welfare	0.00	755,000
Jerry cans	0.00	15,650
Development Fund	0.00	37,283,287
Damages	397,654	0.00
Refund development	402,797	0.00
Prepayment Development	4,276,074	0.00
Prepayment Main	10,614,149	0.00
Refund	0.00	1,536,482
Mugs	0.00	3,400
Housing Levy	0.00	374,408
Total	84,500,984	67,442,554

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Notes to the Financial Statements (continued)

6 Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching / Learning Materials	13,176,714	27,094,235
Total	13,176,714	27,094,235

7 Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	15,612,319	0.00
Administration Cost	404,989	0.00
Repairs and Maintenance	140,000	3,912,400
Transport / and Travelling	537,487	104,000
Electricity and Water	909,911	996,832
Medical	504,282	56,543
Activity Expenses	2,325,597	1,905,000
Others (specify)	461,295	3,805,553
Total	20,895,880	10,780,328

8 Infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Infrastructure	5,975,269	11,858,354
Total	5,975,269	11,858,354

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Notes to the Financial Statements (continued)

9 (a) Boarding and School Fund

Description	2024-2025	2023-2024
	Kshs	Kshs
Personnel Emoluments	21,209,020	32,916,162
Prepayments	9,797,541	0.00
Repairs and Maintenance & Improvements	5,632,234	12,022,854
Local Transport / Travelling	12,301,885	10,370,451
Electricity and Water	11,443,784	7,961,099
Medical Expenses	605,136	751,995
Administration Costs	4,660,810	14,137,444
Canteen - Development Account	450,954	0.00
Bakery	0.00	67,200
Prepayment – Development	2,145,812	0.00
Boarding Equipment and Stores	107,025,742	109,063,490
Capacity Building	38,296,914	40,781,113
Development Fund	13,065,930	0.00
Other Voteheads	0.00	714,600
Clubs & Societies	0.00	530,000
Knec	0.00	8,279,685
Uniform	0.00	3,673,640
Housing levy	0.00	453,041
Canteen	0.00	380,000
Nhif	0.00	539,300
Nssf	0.00	1,709,654
Paye	0.00	2,168,557
Tender form	171,696	87,692
Welfare	0.00	995,000
Dollar Account	0.00	7,229,514
CDF Account	0.00	702,256
Activity	5,379,735	3,365,701
Insurance	482,750	1,359,265
Mary Hill Cooperative SACCO	0.00	5,792,985
Refund	0.00	352,594
Income Generating Activities	0.00	110,760
Total	232,669,944	266,516,052

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Notes to the Financial Statements (continued)

9 (b) Payment for Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Farm Account	874,646	1,540,739
Refund	10,000	0.00
Trip	3,528,580	0.00
Uniform	947,280	0.00
Canteen	1,426,152	0.00
Clubs	7,000	0.00
KNEC	12,907,021	0.00
RD Cheque	4,319,060	0.00
Administration (Canteen Account)	128,947	0.00
Allowances (Canteen Account)	216,350	0.00
BES (Canteen Account)	188,366	0.00
Canteen (Canteen Account)	5,638,622	0.00
Capacity Building (Canteen Account)	405,494	0.00
Main Account (Canteen Account)	1,157,500	0.00
RMI (Canteen Account)	39,660	0.00
Canteen (IGA Account)	2,556	0.00
IGA Account	1,278	0.00
Dollar Account	28,624,679	0.00
Trip (Dollar Account)	2,652,000	0.00
Development Fund	0.00	53,171,461
Bakery	0.00	7,178,858
SMASSE	36,964	0.00
Development Account	0.00	4,886,019
Total	63,112,155	66,777,077

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2024-2025	2023-2024
			Kshs	Kshs
Tuition Account	Active	1102191027	150,596	2,594,495
Operations Account	Active	1102191361	4,677,364	10,197,734
School Fund Account	Active	1102165883	7,246,692	(3,902,356)
Savings Account	Active	1100169415	127,978	127,978
Dollar Account	Active	0212073499540	5,935,418	2,425,128
Canteen Account	Active	0090277588428	889,843	1,508,045
CDF Account	Active	1002022000811	97,618	97,490
Harambee Account	Active	1550267870554	945,341	304,751
Parent Association Development	Active	01129734995400	16,294,538	4,069,677
Income Generating Activities	Active	1139521764	632,645	63,924
Infrastructural Account GOK	Active	1123666822	13,681,163	10,328,822
Total			50,679,196	27,815,688

Note; Dollar exchange rate used 1 USD = Kshs 130.00

11 Cash In Hand

Description	2024-2025	2023-2024
	Kshs	Kshs
Development Account	14,000	0.00
School Fund Account	164,589	72,573
Total	178,589	72,573

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative Shares	0.00	0.00
Treasury Bills	0.00	0.00
Fixed Deposit accounts	0.00	0.00
Other Investments	0.00	0.00
Total	0.00	0.00

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees Arrears	40,054,316	61,680,125
Total	40,054,316	61,680,125

13 b) Ageing Analysis of Accounts Receivable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	14,672,161	37%	40,353,682	45%
Recoveries	(26,926,571)	-67%	(26,125,150)	0.00
Between 1- 2 years	21,468,663	54%	8,493,199	9%
Between 2-3 years	18,504,037	46%	38,958,394	0.00
Over 3 years	12,336,026	31%	0.00	46%
Total (should tie to note 13 a)	40,054,316	100%	61,680,125	100%

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	16,478,245	21,133,740
Prepaid Fees	9,585,406	9,371,270
Retention Monies	357,845	0.00
Unpaid salaries and statutory deductions	2,493,483	0.00
Total	28,914,979	30,505,010

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14 a) Ageing Analysis of Accounts Payable

Description	2024-2025		2023-2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	16,478,245	100%	16,093,434	46%
Creditors Paid	(21,133,740)	-128	(13,734,757)	0.00
Between 1- 2 years	21,133,740	128%	18,775,063	54%
Total (should tie to note 14)	16,478,245	100%	21,133,740	100%

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Balances	50,679,196	27,815,688
Cash Balances	178,589	72,573
Receivables	40,054,316	61,680,125
Payables	(28,914,979)	(30,505,010)
Total	61,997,122	59,063,376

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Other important disclosure notes

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

17 Non-current Liabilities Summary

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank Loans	0.00	0.00
Outstanding Leases	0.00	0.00
Hire Purchase	0.00	0.00
Gratuity And Leave Provision	0.00	0.00
Total	0.00	0.00

18 Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattle		1,360,000	1,360,000
Trees		2,760,000	2,760,000
Rabbits		15,000	15,000
Total		4,135,000	4,135,000

19 Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	0.00	0.00
Borrowings during the year	0.00	0.00
Repayments during the year	0.00	0.00
Balance at the end of the year	0.00	0.00

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Other important disclosure notes

20 Stock/ Inventory

Description	2024-2025	2023-2024
	Kshs	Kshs
Permanent Ledger	10,158,070.00	5,741,123.00
Expendable Ledger	5,400,584.00	2,741,952.00
Consumable Ledger	1,349,217.00	958,741.00
Other (Kitchen and Other Consumables)	2,733,965.00	327,749.00
	19,641,836.00	9,769,565.00

Note

- ✓ There was an oversight in capturing the above information that relates to valuation of closing inventory for the last financial year 2023-2024.
- ✓ However this has been rectified in the financial year under review (2024-2025)

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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21 Progress On Follow Up of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported Payments	There was no payment which was supported but some were partially supported. The officers in charge will ensure that the trail of records is in place.	Resolved	
2	Overdrawn Account and Netting off of Bank balances	The difference was as a result of unrepresented cheques and a bank reconciliation was provided Encourage the creditors to present the cheques as soon as possible before the closure of the Year	Resolved	
3	Long Outstanding Students Accounts Receivables	Deputy principals meeting the parents with huge balance and having commitment on way forward to clear the balance PA reps sensitizing the parents on clearance of fees on termly basis Accounts office sending bulk sms reminders on fees balances on monthly basis	On going The balances have reduced	
4	Budgetary Control and Performance	This resulted because by the end of the financial year 30 th June 2024 there were costs incurred but not yet paid (service and goods	Resolved	

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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		accruals) of kshs 21,133,740.00.		
5	Unresolved Prior Year Matters	The previous audit was conducted on May 2024 and by the closure of FY 2023/2024 the school had not received the Auditors Report. However the issues have been resolved in the financial 2024/2025	Resolved	
6	Virement (Reallocation) of Funds	The reallocation of fund was necessitated by insufficient fund to finance the tuition account vote heads due to less capitation fund received which was approved by the board of management. See appendix 4 – attached BOM minutes 22nd Jan. 2024 This has been due to high consumption of teaching and learning materials such as printing papers, exercise book. as a result of huge enrolment which leads to insufficient funds to finance tuition account. The management has been advised to spend from the account that has available funds.	Resolved	
7	Underfunding of Capitation Grants	This variance was caused by transfers in of students who were not released through	Ongoing	

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		NEMIS in their previous schools. The underfunding was financed by other income generating projects of the school e.g school canteen and KNEC hosting Efforts have been made to capture all the students in the NEMIS system		
8	Late Transfer of Infrastructure Funds from Operations Bank Account to Infrastructure Bank Account	The delay in transferring kshs 2,939,100.00 was caused by late receipt of capitation circular from The Ministry of Education which outlines how the grant was distributed to various vote head which was received on 8th July 2024 as per the attached. It was later transferred on 18th July 2024	Resolved	
9	Irregular Transfer of Funds to Kenya Secondary Schools Heads Association	The management relied on the letter dated 29th January 2024 and 31st January 2024 for the said activities. In addition, the ministry of education provided us with capitation circular dated which outline the co-curricular activities fees which was meant to support the mentioned activities	Awaiting guidelines	

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
10	Un-Approved Fees on Parents Association Support Programme	The amount of Ksh. 40,513.00 Kshs. 30, 513, Kshs. 30,513 and Kshs. 31,000 for form one , 2, 3 and 4 respectively was agreed upon during the following meetings PA Executive 16th February, 2024, BOM Meeting 22nd January, 2024, AGM delegates 28th February, 2024 to cater for programmes that are not captured in the Ministry of Education Guidelines as is the tradition of the school i.e Prize Giving, Capacity Building, Teachers and Learners Motivation.	Following up the approvals	
11	Tuition Expenditure in Excess of Approved Capitation Funding	This was as result of enormous enrolment in the institution which called for inter account borrowing from main account, operations to tuition account to cater for teaching and learning materials such as laboratory chemicals and apparatus, printing papers, tonners which are huge consumers in tuition account, to enhance and sustain academic excellence. Board of management resolved to make additional expenditure	Resolved	

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		in tuition in order to enhance the efficient and effective services offered by a meeting held on 22.01.2024.		
12	Long Outstanding Trade Payables	This was as a result of cash flow challenges due to underfunding, high student fees arrears. The expenditure relates to infrastructure The management prioritized boarding and operations expenditure over capital expenditure which was settled in the financial year 2024/2025. management is putting up measures to ensure commitments are done on availability of funds	Resolved	
13	Lack of a Functional Audit Committee	The Audit Committee had not met because the school had not received Auditors Report. The Committee met on 30/09/2024 immediately after receiving the Auditors Report for the years 2020 - 2021 , 2021/2022 and 2022/2023.	Resolved	
14	Lack of Ownership Documents	The Sponsor, Catholic Archdiocese of Nairobi is the custodian of the school title deed. Attached is a document of registration of title acts IR 25965	Resolved	

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
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Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		However, the management found it wise to remove the value of land from the books of accounts		

Sign and Date
Principal



OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
1. ASSET LIFE CYCLE MGT LTD	126,000.00			126,000.00		Paid on 14 th July 2025.
2. BONIFACE MWAURA	200,000.00			200,000.00		Paid on 14 th July 2025.
3. MILL BAKERS LIMITED	277,725.00			277,725.00		Paid on 11 th July 2025.
4. WINDSON SERVICES LTD	357,845.00			357,845.00		To be paid by 31 st August, 2025
5. MAGIC DEVELOPERS ENTERPRISES	310,760.00			310,760.00		Paid on 14 th July 2025.
6. SAMFREELANDERS GENERAL MERCHANTS & SUPPLIERS LTD	147,000.00			147,000.00		Paid on 14 th July 2025.
7. STALLIONMARK ENTERPRISES LTD	10,000.00			10,000.00		Paid on 14 th July 2025.
8. ALIESTA FOODS LTD	896,600.00			896,600.00		To be paid by 31 st August, 2025
9. APS WAGES	36,000.00			36,000.00		Paid on 1st July 2025.
10. ASSUMPTION SISTERS FARM	230,602.00			230,602.00		To be paid by 31 st August, 2025
11. BETTY KEYA	45,000.00			45,000.00		Paid on 14 th July 2025.
12. BLESSING HOME TASTE CATERERS	56,250.00			56,250.00		To be paid by 31 st August, 2025
13. BOVIS LIMITED	22,500.00			22,500.00		Paid on 14 th July 2025.
14. CHARLES MUNGAI	19,500.00			19,500.00		Paid on 14 th July 2025.
15. COMPHO AFRICA LTD	160,000.00			160,000.00		Paid on 1st July 2025.
16. CONSO HOLDINGS LTD	700,000.00			700,000.00		To be paid by 31 st August, 2025

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
17. DANNYKAM AGENCIES LIMITED	1,508,900.00			1,508,900.00		To be paid by 31 st August, 2025.
18. DIANA INTERNATIONAL LIMITED	167,300.00			167,300.00		To be paid by 31 st August, 2025.
19. DISPENSARY & SWIMMING POOL ATTENDANT	28,500.00			28,500.00		Paid on 1st July 2025..
20. EDIX SUPPLIERS	177,750.00			177,750.00		To be paid by 31 st August, 2025.
21. GRADE BOOSTERS EDUCATION AGENCIES	430,900.00			430,900.00		To be paid by 31 st August, 2025.
22. HUIUSQUE LOGISTICS LIMITED	366,236.00			366,236.00		Paid on 14 th July 2025..
23. IRENE NDARUA	20,000.00			20,000.00		Paid on 1st July 2025.
JALU GENERAL SUPPLIERS	236,000.00			236,000.00		To be paid by 31 st August, 2025.
24. JB KIARIE NJERI	50,000.00			50,000.00		To be paid by 31 st August, 2025.
25. JOSIAH WAMBUA MUTUA	48,500.00			48,500.00		Paid on 1st July 2025..
26. JOY BUBBLES TRADERS	730,977.00			730,977.00		To be paid by 31 st August, 2025.
27. KPLC	3,345,473.00			3,345,473.00		To be paid on instalment
28. KV PLACE LTD	351,750.00			351,750.00		Paid on 14 th July 2025...
29. MAPEMA GENERAL STORES	638,000.00			638,000.00		Paid on 14 th July 2025..
30. MINAZI APPAREL	47,450.00			47,450.00		To be paid by 31 st August, 2025.
31. MWAMBAMBA GENERAL MERCHANTS	714,000.00			714,000.00		To be paid by 31 st August, 2025.
32. OTPZ ENTERPRISE	69,000.00			69,000.00		To be paid by 31 st August, 2025.
33. PASSIONIST COMMUNITY THIKA	70,000.00			70,000.00		Paid on 1 st July 2025..
34. PAT COMMERCIAL AGENCIES	253,333.00			253,333.00		To be paid by 31 st August, 2025.

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2024-2025	Outstanding Balance 2023-2024	Comments
35. PERAK GENERAL SUPPLIES	1,293,970.00			1,293,970.00		Paid on 14 th July 2025
36. RAPHAEL MWAURA KINORU	2,000.00			2,000.00		Fully paid.
37. REMEDIAL JUNE 2025	1,617,000.00			1,617,000.00		Paid on 1 st July 2025.
38. SAFARICOM PLC	27,228.00			27,228.00		Paid on 14 th July 2025
39. SAFESERVE ENTERPRISES LTD	71,840.00			71,840.00		Paid on 14 th July 2025
40. SCANIA EAST AFRICA LTD	173,381.00			173,381.00		To be paid by 31 st August, 2025.
41. SUNRISE LEISURE HOTEL	38,000.00			38,000.00		Paid on 14 th July 2025.
42. TELE-ELECTRIC SOLUTIONS LTD	16,020.00			16,020.00		To be paid by 31 st August, 2025.
43. THREE SISTERS ENTERPRISES	468,600.00			468,600.00		To be paid by 31 st August, 2025.
44. TURNING POINT SYSTEM	16,000.00			16,000.00		To be paid by 31 st August, 2025.
45. ADMINISTRATIVE ALLOWANCES JUNE	123,000.00			123,000.00		Paid on 1 st July 2025.
46. JUNE SALARIES	2,493,483.00			2,493,483.00		Paid on 1 st July 2025
47. JUNE TRAVELS	139,200.00			139,200.00		Paid on 1 st July 2025.
Grand Total	19,329,573.00			19,329,573.00		

OUR LADY OF MOUNT CARMEL MARYHILL GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1st July 2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2025
Buildings And Structures(gates)	412,220,303			412,220,303
Motor Vehicles	27,921,545			27,921,545
Office Equipment, Furniture and Fittings	16,140,650			16,140,650
Textbooks	14,578,000			14,578,000
ICT Equipment, CCTV and other ICT assets	5,622,000			5,622,000
Tools And Apparatus	7,500,000			7,500,000
Other Machinery and Equipment	3,346,540			3,346,540
Firefighting equipments	400,000			400,000
Bio digester system	4,600,000			4,600,000
Bore hole	2,723,090			2,723,090
Tents and chairs	2,211,500			2,211,500
Green house	500,000			500,000
Generators	3,580,000			3,580,000
Intangible Assets- Soft Ware	2,510,000			2,510,000
Total	503,853,628			503,853,628

(Majority of asset class are estimated cost while vehicle cost is based on valuation done while taking insurance cover.)

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

OAG/NRB/AUD/17/30/2024/2025(28)

19 June, 2026

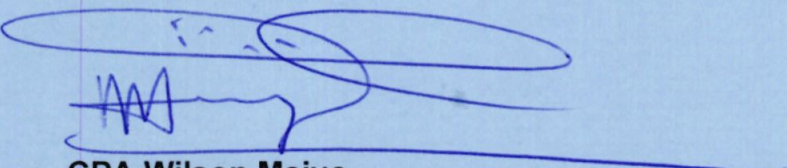
Mr. Samuel J. Njoroge, CBS
Clerk of the National Assembly
Parliament Buildings
P. O. Box 41842-00100
NAIROBI

Dear Mr. Njoroge

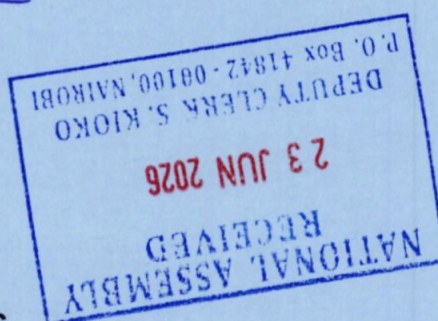
REPORT OF THE AUDITOR-GENERAL ON OUR LADY OF MT. CARMEL MARYHILL GIRLS' HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – KIAMBU COUNTY

I transmit the report of the Auditor-General on the examination and audit of Our Lady of Mt. Carmel Maryhill Girls' High School for the year ended 30 June, 2025 in accordance with the provisions of Article 229(7) of the Constitution of Kenya for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely,


CPA. Wilson Maiyo
For: AUDITOR-GENERAL

Copy to: **Dr. Chris Kiptoo, PhD., CBS**
Principal Secretary
The National Treasury
P.O. Box 30007-00100
NAIROBI



Mr. John Lekakeny Ololtuaa, CBS
Principal Secretary
Ministry of Education
State Department for Basic Education
P.O. Box 30040-00100
NAIROBI

Grace Wairimu Macharia
Chief Principal
Our Lady of Mt. Carmel Maryhill Girls' High School
P. O. Box 9 – 01000
THIKA



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