

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 02 JUN 2026

DAY.

Thursday

TABLED
BY:

Deputy Majority Whip
Hon. Ngoni Wago

OF

CLERK-AT
THE-TABLE:

Halima Ahmad

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

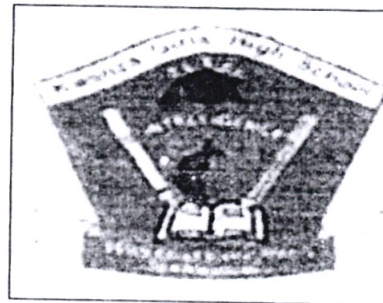
KWANZA GIRLS HIGH SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2024

TRANS NZOIA COUNTY

Revised 30th June 2024.



KWANZA GIRLS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2024

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

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KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

2. Key School Information and Management

(a) Background information

The school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Trans Nzoia County, Kwanza Sub-County. The school was registered in 2010 under registration number GP/A/8205/10 and is currently categorized as an Extra county public school established, owned or operated by the Government.

The school is a boarding school and had 692 number of students as at 30th June 2023. It has 3 streams and 30 teachers of which 16 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
	DR LINET MUHATI	Chair	20 TH MAY 2022
	RUTH NYONGESA	Secretary - Principal	20 TH MAY 2022
	STEPHEN MUKUBUYI	Vice Chair	20 TH MAY 2022
	MARTIN NABURUK	Member	20 TH MAY 2022
	JOSPHAT ELEGWA	Member	20 TH MAY 2022
	LUCKY AJEGAH	Member	20 TH MAY 2022
	FRIDAH YATICH	Member	20 TH MAY 2022
	WILLIAM MUKOYA	Member – Rep CEB	20 TH MAY 2022
	VENNY BARASA	Member Rep Teachers	20 TH MAY 2022
	SIMON OKWAKO	Sponsor	20 TH MAY 2022
	THELMAH NYAKERARIO	Parents Association	20 TH MAY 2022
	NANCY IMALI	Member	20 TH MAY 2022
	VENESA MWANGI	Rep Students	20 TH MAY 2022
	SIMON MASINDE	Member	20 TH MAY 2022
	JANE MACHARIA	Member	20 TH MAY 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, of 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.

(b) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee			
		DR LINET MUHATI	Chair	1
		STEPHEN MUKUBUYI	Vice Chair	1
		THELMAH NYAKERARIO	Parents Association	1
		RUTH NYONGESA	Secretary	1
		MARTIN NABURUK	Member	1
2	Audit Committee			
		RUTH NYONGESA	Chair	2
		DR LINET MUHATI	Member	2
		THELMAH NYAKERARIO	Member	2
		SIMON OKWAKO	Member	2
3	Finance, procurement and general purposes Committee			
		RUTH NYONGESA	Chair	1
		DR LINET MUHATI	Member	1
		THELMAH NYAKERARIO	Member	1
		SIMON OKWAKO	Member	1

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

4	Academic Committee			
		STEPHEN MUKUBUYI	CHAIR	3
		JOSPHAT ELEGWA	MEMBER	3
		MARTIN NABURUK	MEMBER	3
		THELMAH NYAKERARIO	MEMBER	3
5	Development Committee			
		LUCKY AJEGAH	CHAIR	3
		NANCY IMALI	MEMBER	3
		SIMON MASINDE	MEMBER	3
6	Discipline and welfare Committee			
		FRIDAH YATICH	CHAIR	1
		MUKOYA WILLIAM	MEMBER	1
		DANIEL ROTICH	MEMBER	1
		JANE MARACHARIA	MEMBER	1
7	Adhoc Committee (if any during the year)			
				0
				0
				0
				0

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

(c) School operation Management

For the financial year ended 30th June, 2024 the School's day-to-day management was under the following persons:

Ref:	Designation	NAME	Identification
1	Principal	RUTH NYONGESA	TSC NO: 431708
2	Deputy Principal	EMILLY OYORI	TSC NO: 376432
3	School Bursar	JOHN WEKULO	ICPAF. NO: NAC/268319

(d) Schools contacts

Post Office Box: P.O BOX 4611-30200
Telephone: 0722250772
E-mail: kwanzagirls15@gmail.com
Website: www.kwanzagirls.go.ke
Facebook:Twitter kwanza:girls high school

e) School Bankers

The school operated accounts in the following banks:

- 1 Name of Bank: COOPERATIVE BANK
Branch: KITALE
Account Number: 01139096504001
- 2 Name of Bank: COOPERATIVE BANK
Branch: KITALE
Account Number: 01139096504000
- 3 Name of Bank: COOPERATIVE BANK
Branch: KITALE
Account Number: 01139096504002
- 4 Name of Bank: NATIONAL BANK OF KENYA
Branch: KITALE
Account Number: 01242048617100
- 5 Name of Bank: NATIONAL BANK OF KENYA
Branch: KITALE
Account Number: 01025048617101
- 6 Name of Bank: NATIONAL BANK OF KENYA
Branch: KITALE
Account Number: 01025048617102
- 7 MPESA Pay Bill No. 339802#ADM Attached to COOP BANK

(g) Independent Auditors

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

KWANZA GIRLS HIGH SCHOOL

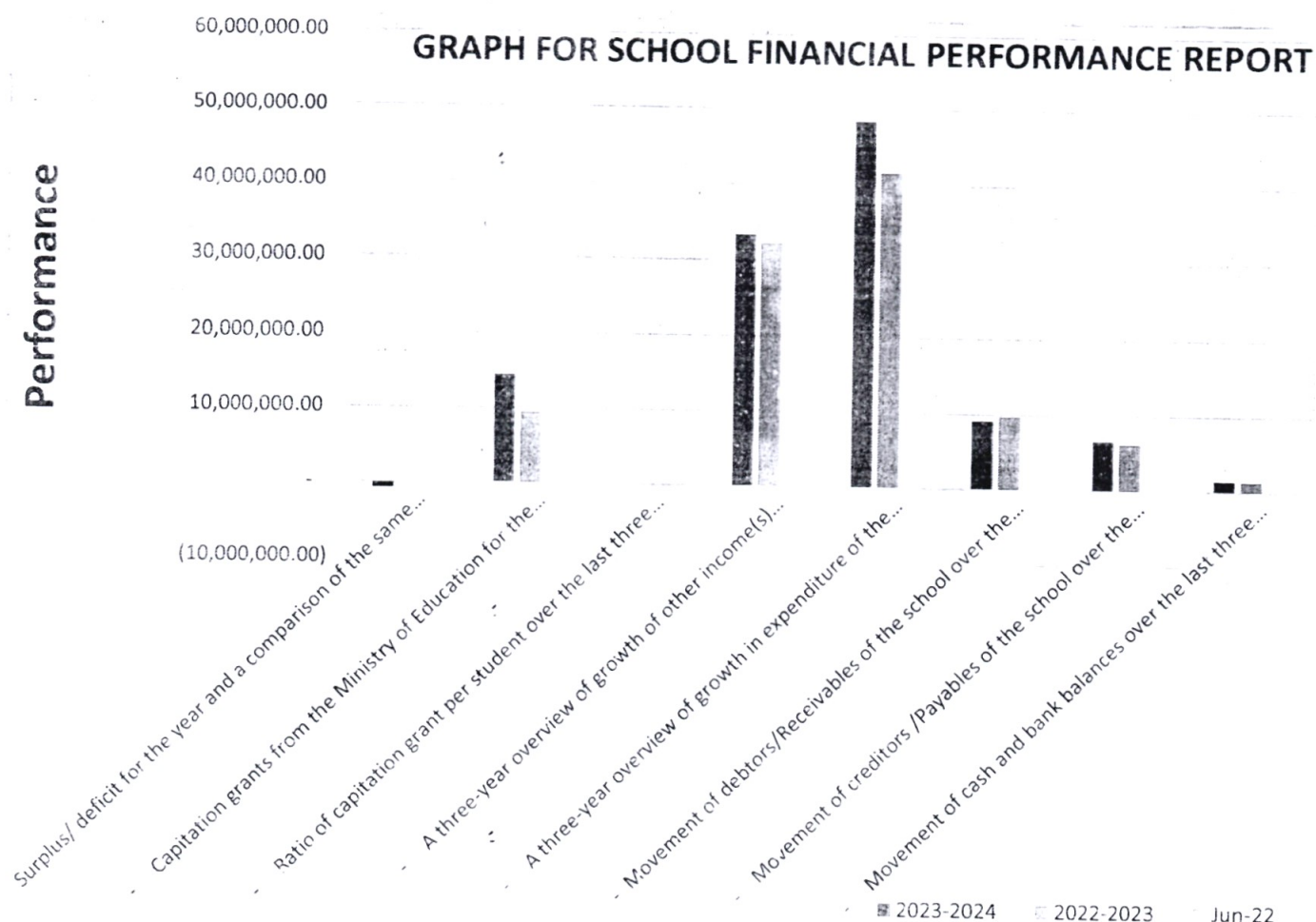
Annual Report and Financial Statements For the year ended 30th June 2024

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:

	2023-2024	2022-2023	Jun-22
- Surplus/ deficit for the year and a comparison of the same for the last three years	(825,960.60)	(71,899.25)	-
- Capitation grants from the Ministry of Education for the last three years	14,401,527.30	9,367,844.75	-
- Ratio of capitation grant per student over the last three years	-	-	-
- A three-year overview of growth of other income(s) earned by the school	33,242,712.50	32,142,195.00	-
- A three-year overview of growth in expenditure of the school	48,470,200.40	41,581,939.00	-
- Movement of debtors/Receivables of the school over the last three years	9,142,554.00	9,687,876.00	-
- Movement of creditors /Payables of the school over the last three years	6,614,359.00	6,225,506.00	-
- Movement of cash and bank balances over the last three years	1,449,540.42	1,341,325.72	-



KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

	2023-2024	2022-2023
b) Teacher Student ratio:		
The teacher to student ratio	0.084722	0.084722
Number of teachers recruited and posted to the school within the year	1	1.00
Number of teachers that were transferred/ retired during the period	0	-
Number of teachers employed by TSC	15	14
Number of teachers employed by BOM.	16	16
Number of teachers the school has for each subject in order to indicate shortage/ allocation of resources	3	3
SUBJECTS	NO.of Teachers	
MATHS	3	3
ENGLISH	3	3
KISWAHILI	3	3
CHEMISTRY	4	4
PHYSICS	1	1
BIOLOGY	4	2
HISTORY	0	0
CRE	2	2
AGRICULTURE	1	1
BUSINESS STUDIES	1	1
GEOGRAPHY	3	3
COMPUTER STUDIES	0	0
c) Mean score KCSE:		
performance of the school for each over the last two years	6.01	5.48
Number of students that have since transitioned to institutions of higher learning.	138	125
Mean score	6.01	5.48
comment on improvement or otherwise as compared to the school's set score.		
d) Number of Candidates in the KCSE:		
Number of candidates sitting for KCSE over the last two years.	173	155
e) Capacity of the school:		
Number of students in the school	836	692
Dormitories	3	3
Dinning hall.	1	1
labolatories.	2	2
Toilets	9	8
Land with legal ownership	1	1
Other amenities.		

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****f) Development projects carried out by the school:**

Project	Source of fund	Initial cost (Ksh)	Amount spent (Ksh)	Expected Completion Time
GATE AND PERIMETER WALL		2,636,470	2,386,470	1.5 MONTHS
		2,636,470	2,386,470	

Sign*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 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 (name of school) accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

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

Name DR. LINET MUHATI

Designation: Chairman, School Board of Management

Sign: 

Date: 7/4/2026

Name RUTH NYONGESA

Designation: School Principal & Secretary to Board of Management

Sign: 

Date: 7/4/2026

Name: JOHN WEKULO

Designation: Bursar/ Finance Officer

Sign: 

Date: 7/4/2026

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 KWANZA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2024 – TRANS NZOIA COUNTY

PREAMBLE

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

- A. Report on 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 financial statements of Kwanza Girls Secondary School set out on pages 1 to 17, which comprise of the statement of assets and liabilities as at

Report of the Auditor-General on Kwanza Girls Secondary School for the year ended 30 June, 2024 – Trans Nzoia County

30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the possible 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 Kwanza Girls Secondary School as at 30 June, 2024 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 Statement of Budget Versus Actual Amounts

The statement of budgeted versus actual amounts for the year ended 30 June, 2024 reflects total budgeted receipts of Kshs.68,963,155 against total budgeted expenditure of Kshs.72,600,086 resulting in an unexplained budget variance of Kshs.3,636,931. The budgeted expenditure is more than the budgeted income.

In the circumstances, the accuracy and completeness of the statement of budgeted versus actual amounts could not be confirmed.

2. Unsupported School Fund Payments

The statement of receipts and payments reflects boarding and School fund payments of Kshs.34,107,534 as disclosed in Note 9 to the financial statements. However, examination of payment vouchers revealed that Management made payments amounting to Kshs.3,059,395 without proper support documents such as requisitions, local purchase orders, local service order, delivery notes, inspection reports and goods received notes.

In the circumstances, the accuracy, completeness and regularity of the School fund payment amount of Kshs.3,059,395 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.9,142,554 as disclosed in Note 13 to the financial statements. This includes fees arrears of Kshs.8,740,454 which was not supported by student listing. In addition, students' arrears of Kshs.6,435,388 had been outstanding for over two (2) years. Further, there was no policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables.

In the circumstances, the accuracy, completeness and full recoverability of the accounts receivable balance of Kshs.8,740,454 could not be confirmed.

4. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.6,614,359 as detailed in Note 14 to the financial statements. However, the balance has not been supported by payment vouchers, contract agreements, LPOS/LSOs, invoices, delivery notes, goods received notes, inspection and acceptance certificates or any other relevant documentation.

In the circumstances, the accuracy, completeness and existence of accounts payables balance of Kshs.6,614,359 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kwanza Girls Secondary 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

Budget Controls and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual receipts on a comparable basis of Kshs.68,963,155 and Kshs.44,176,479 respectively, resulting to under-funding of Kshs.24,786,676 or 36% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters 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 Information

The Management is responsible for the Other Information set out on page III to X which comprise of Key School Information and Management, Summary Report of Performance

of the School and the Statement of School Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on 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, 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. Lack of an Approved Budget

During the year under review, the School operated on unapproved budget for the receipts and payments. There was no explanation to show the basis in which the School received money and made payments whose budget was not approved by the Board. In addition, there was no approved procurement plan during the year under review. This was contrary to Regulation 51(2) of the Public Finance Management (National Government) Regulation, 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. Late Submission of the Annual Reports and Financial Statements

The annual report and financial statements for the year ended 30 June, 2024 were submitted to the Office of the Auditor-General on 21 January, 2025 instead of the statutory deadline of 30 September, 2024. This was contrary to the Ministry of Education circular Ref.MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which provided that the School's financial statements should be ready by 30 September, 2021 in compliance with Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

3. Irregular Procurement Practices

3.1 Direct Procurement of Construction of Staff Quarters

During the financial year ended June 2024, the School engaged a contractor for the construction of matron's house at a contract sum of Ksh.923,911. Examination of the payment vouchers and other contract supporting documents such as practical completion report from Trans Nzoia County Government's clerk of works from Ministry of Public Works, Transport and Infrastructure revealed the following anomalies:

- i) The Board of Management and County Director of Education's approvals of the project were not provided for audit review.
- ii) The School directly procured the services of the contractor without satisfying the conditions set out in Section 103 of the Public Procurement and Asset Disposal Act, 2015.
- iii) There was no prior approval of the accounting officer in writing for the direct procurement.
- iv) The School did not issue a tender document as the basis of tender preparation by the tenderer and subsequent negotiations.
- v) The accounting officer failed to report within fourteen days after the notification of the award of the contract to the authority.
- vi) There was no evidence that the head of procurement function issued professional opinion based on the Ad hoc committee report and for onward submission to the accounting officer for approval and award of the contract.

3.2 Lack of an Approved List of Prequalified Suppliers

Audit review of procurement records revealed that management did not have a list of pre-qualified suppliers and no evidence to show that suppliers were invited strictly from the approved pre-qualified suppliers.

3.3 Irregularities in Procurement of Goods and Services

Review of records for procurement of goods and services revealed the following;

- i. The tender opening and tender evaluation were done by same committees contrary to Section 78(1)(b) of the Public Procurement and Assets Disposal Act, 2015 which requires that at least one of the members shall not be directly involved in the processing or evaluation of the tenders. The tender opening and tender evaluation committees were comprised of the same officers.
- ii. Management did not provide adequate documentation to confirm that only responsive tenders meeting all mandatory requirements were evaluated contrary to Section 79 (1) of the Public Procurement and Asset Disposal Act, 2015, requires that a tender is responsive if it conforms to all the eligibility and other mandatory requirements in the

- tender documents. Evaluation criteria indicating the mandatory requirements, technical evaluation and financial evaluation was not provided for audit review.
- iii. There was no evidence that written notifications of award and regret letters were issued to bidders. As a result, it could not be established whether the accounting officer complied with the notification requirements stipulated under Section 87 of the Public Procurement and Asset Disposal Act, 2015.
 - iv. There was no evidence that formal written contracts were executed with successful bidders within the prescribed timelines contrary to Section 135 of the Public Procurement and Assets Disposal Act, 2015 which requires that an accounting officer of a procuring entity shall enter into a written contract with the person submitting the successful tender based on the tender documents and any clarifications that emanate from the procurement proceedings.

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. Weaknesses in Information and Communication Technology Control Environment

Review of IT governance documents and interviews with the management revealed that Kwanza Girls Secondary School did not have an approved ICT policy for the period under review. Further, the School lacked IT Strategy Committee & IT Steering committee to oversee the institution's IT assets, IT strategic plan and a formal, documented and tested emergency procedure in place.

In the circumstances, the School lacked robust IT controls and safeguards thereby exposing operations to significant risk in the event of disruptions.

2. Lack of Approved Staff Establishment

The statement of receipts and payments reflects payments for operations amounting to Kshs.9,631,730 as disclosed in Note 7 to the financial statements. Included is an amount of Kshs.3,837,060 relating to personnel emoluments. However, there was no evidence to show that the School had approved staff establishment.

In the circumstances, Management may not be in a position to know the manpower gaps for service delivery due to the non-existence of staff establishment.

3. Lack of an Approved Creditors Policy Manual

The statement of assets and liabilities reflects accounts payable balance of Kshs.6,614,359 as disclosed in Note 14 to the financial statements. However, Management did not provide an approved creditors policy outlining procedures for recognition, monitoring, and settlement of supplier obligations, including measures to be taken in cases of delayed or defaulted payments to suppliers.

In the circumstances, the validity of the internal controls on management of accounts payable could not be confirmed.

4. Inconsistencies in Students Enrolment Data

Review of students' enrolment records revealed inconsistencies in the number of students reported. During the financial year under review, NEMIS reported a total of six hundred and seventy-three (673) students, while the School students enrolment records indicated seven hundred and sixty-five (765) students, resulting in an unexplained variance of ninety-three (93) students. As a result of the variance, the School was under-funded by Kshs.1,038,810. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, under-funding of the School may have affected service delivery to the public.

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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

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

In preparing the financial statements, Management is responsible for assessing the School's ability to continue 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

7 May, 2026

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****6. Statement Of Receipts and Payments for the Year Ended 30th June 2024**

DESCRIPTION OF VOTE HEAD	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Government grants for tuition	1	1,679,626	1,563,020
Government grants for operations	2	9,575,901	7,804,825
Government Grants for Infrastructure	3	3,146,000	-
School Fund Income- Parents' Contributions	4	30,490,894	30,258,564
School Fund Income- Miscellaneous income	5	2,751,819	1,883,631
TOTAL RECEIPTS		47,644,240	41,510,040
PAYMENTS			
Tuition	6	1,777,840	1,344,876
Operations	7	9,631,730	6,813,250
Infrastructure	8	2,953,096	-
Boarding and school fund	9	34,107,534	33,423,813
TOTAL PAYMENTS		48,470,200	41,581,939
SURPLUS/DEFICIT		(825,961)	(71,899)

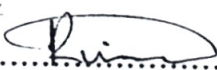
The school financial statements were approved on 7/4/2026 and signed by:

.....

Name: DR. LINET MUHATI

Chair BOM

Date: 7/4/2026

.....

Name: RUTH NYONGESA
School Principal/ Secretary to
BOM

Date: 7/4/2026

.....

Name: JOHN WEKULO

Bursar/ Finance Officer

Date: 7/4/2026

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****8. Statement of Cash Flows for the Year Ended 30th June 2024**

	2023-2024	2022-2023
CASHFLOW FROM OPERATING ACTIVITIES	Kshs	Kshs
Receipts for operating income		
Government grants for tuition	1,679,626	1,563,020
Government grants for operations	9,575,901	
Government Grants for Infrastructure	3,146,000	
School fund income- Parents contributions/ fees	27,023,132	30,749,058
School fund income- Miscellaneous income	2,751,819	1,883,631
Total receipts	44,176,478	42,000,534
Payments		
Cash outflows for Tuition	1,777,840	1,344,876
Cash out flows for operations	9,631,730	7,047,659
Cash out flows Boarding and school fund	32,658,429	33,423,813
Total payments	44,067,999	41,816,348
Net cash flow from operating activities	108,479	184,186
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	-	-
Acquisition of Assets	-	-
Proceeds from investments	-	-
Purchase of investments	-	-
Net cash flows from Investing Activities	-	-
CASHFLOW FROM BORROWING/FINANCING ACTIVITIES		
Proceeds from borrowings/ loans	-	-
Repayment of principal borrowings	-	-
Net cash flow from financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	108,479	184,186
Cash and cash equivalent at BEGINNING of the year	1,341,061	1,156,875
Cash and cash equivalent at END of the year	1,449,540	1,341,061

The school's financial statements were approved on 7/4/2026 and signed by:

Name: DR. LINET
MUHATI

Chair BOM

Date: 7/4/2026

Name: RUTH NYONGESA
School Principal/ Secretary to
BOM

Date: 7/4/2026

Name: JOHN WEKULO
Bursar/ Finance Officer

Date: 7/4/2026

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****7. Statement of Assets and Liabilities as At 30th June 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	1,432,841	1,341,061
Cash Balances	11	16,699	265
Short term Investment	12	-	-
Total Cash and cash equivalent		1,449,540	1,341,326
Account's receivables	13	9,142,554	9,687,876
TOTAL FINANCIAL ASSETS		10,592,094	11,029,202
FINANCIAL LIABILITIES			
Accounts Payables	14	6,614,359	6,225,506
NET FINANCIAL ASSETS		3,977,735	4,803,696
REPRESENTED BY			
Accumulated Fund b/fwd	15	4,803,696	4,875,595
Surplus/Deficit for the year		(825,961)	(71,899)
NET FINANCIAL POSITION		3,977,735	4,803,696

The school's financial statements were approved on 7/4/2026 and signed by:

..........

Name:

Name: DR. LINET MUHATI

Chair BOM

Date: 7/4/2026

..........

Name:

Name: RUTH NYONGESA
School Principal/ Secretary to
BOM

Date: 7/4/2026

..........

Name:

Name: JOHN WEKULO

Bursar/ Finance Officer

Date: 7/4/2026

KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

Receipt/expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	c=a+b	d	f=d/c %
	Kshs	Kshs			Kshs
RECEIPTS					
(1) CAPITATION GRANT ON TUITION					
Teaching / learning materials	1,490,080	-	1,490,080	1,679,626	113%
SUB TOTAL	1,490,080	-	1,490,080	1,679,626	113%
(2) CAPITATION GRANT ON OPERATIONS					
Personnel emoluments	6,291,600	-	6,291,600	2,652,264	42%
Administration costs	4,974,357	-	4,974,357	805,905	16%
Repairs and maintenance		-	-	4,054,140	
Local transport / travelling	4,194,131	-	4,194,131	-	-
Electricity and water	4,343,662	-	4,343,662	869,644	20 %
Medical	1,390,000	-	1,390,000	684,075	49 %
Activity	1,042,500	-	1,042,500	509,873	49%
SUB TOTAL	22,236,250	-	22,236,250	9,575,901	54%
(3) FDSE For Infrastructure					
Maintenance & Improvement MoE	3,475,000	-	3,475,000	3,146,000	91 %
M& I Parents contributions	2,055,000	-	2,055,000		-
SUB TOTAL	5,530,000	-	5,530,000	3,146,000	57%
(4) FEES CHARGED ON PARENTS					
Personnel emoluments	6,401,500	-	6,401,500	1,572,730	25%
Local transport / travelling	1,545,000	-	1,545,000	636,210	41 %
Electricity and water	3,200,750	-	3,200,750	762,615	24%

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Administration costs	2,267,500	-	2,267,500	858,031	38%
Activity	212,500	-	212,500	147,120	69 %
SMASSE	-	-	-	-	
Fee on Boarding Equipment and Stores	26,079,575	-	26,079,575	23,046,427	88%
SUB TOTAL	39,706,825.0		39,706,825	27,023,133	68%
<i>(5)Miscellenous Income</i>			-		
Loans/ Borrowings				1,711,407	
Rent income	-	-	-	7,000	
Income from farming activities	-	-	-	616,755	
TENDER	-	-	-	45,000	
Income from Bus Hire	-	-	-	371,657	
SUB TOTAL		-		2,751,819	
TOTAL INCOME	68,963,155		68,963,155	44,176,479	68 %

<i>(6) EXPENDITURE FOR TUITION</i>					
Reference materials	156,500.0	-	156,500.0	156,500	100 %
Laboratory equipment	1,057,750.0	-	1,057,750.0	1,057,750	100 %
Internal exams	-	-	-	61,000	
Teaching / learning materials	275,830	-	275,830	502,000	182 %
Bank Charges	-	-	-	590	
SUB TOTAL	1,490,080	-	1,490,080	1,777,840	119 %
<i>(7) EXPENDITURE FOR OPERATIONS</i>					
Personnel emoluments	6,291,600	-	6,291,600	3,837,060	61 %

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Construction Gate/perimeter wall	3,475,000	-	3,475,000.0	-
SUB TOTAL	3,475,000	-	3,475,000.00	-
(9) EXPENDITURE FOR SCHOOL FUND/LUNCH/BOARDING				
Personnel emoluments	6,401,500	-	6,401,500	37 %
Repairs, maintenance and improvements	2,055,000	-	2,055,000	125 %
Local transport / travelling	1,545,000	-	1,545,000	40 %
Electricity, water and conservancy	3,200,750	-	3,200,750	69 %
Administration costs	2,267,500	-	2,267,500	186 %
Activity	212,500	-	212,500	838 %
Boarding Equipment and Stores	26,079,575	-	26,079,575	72 %
Expenditure for Income Generating Activity			2,285,406	-
Loan principal repayment	-	-	1,351,525	-
SUB TOTAL	41,761,825	-	45,398,756	32,658,429
TOTAL EXPENSES	68,963,155	-	72,600,086	64%

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization above 100%]

- There was underfunding by ministry of education leading to overutilization of funds in operations and tuition account, for school fund, the school received less amount than the expected
- The overutilization of funds in some vote heads was due to the inter borrowing between the vote heads

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

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 Kwanza girls recognise all receipts from various sources when the event occurs, and the related cash has been received by the Kwanza girls. In addition, the Kwanza girls recognises all expenses when the event occurs, and the related cash has been paid out by the Kwanza girls. 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 Kwanza girls 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 Kwanza girls 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 Kwanza girl'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 2024.

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****11. Notes To the Financial Statements****1 Government Grants for Tuition**

	2023-2024	2022-2023
	Kshs	Kshs
Reference materials	-	5,000
Teaching/learning materials	1,679,626	1,558,020
Total	1,679,626	1,563,020

2 Government Grants for Operations

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	2,652,264	2,171,307
Repairs and maintenance	4,054,140	3,055,000
Electricity and water	869,644	1,078,602
Medical	684,075	165,400
Administration costs	805,905	971,215
Activity	509,873	330,800
Other voteheads	-	32,500
Total	9,575,901	7,804,825

3 Government Grants for infrastructure

	Kshs	Kshs
Maintenance and improvement	3,146,000	-
others specify-NGCDF	-	-
TOTAL	3,146,000	-

4 School Fund Income - Parents Contribution/Fees

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	1,572,730	3,449,171
Repairs and maintenance	1,698,460	1,492,990
Local transport / travelling	636,210	990,195
Electricity and water	762,615	1,643,110
Administration costs	858,031	1,190,504
Activity	147,120	161,230
Fee on Boarding Equipment and Stores	24,815,728	17,545,949
P.A Levies	-	2,502,465
Other specify	-	1,282,950
Total	30,490,894	30,258,564

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****5 Miscellaneous Incomes**

	2023-2024	2022-2023
	Kshs	Kshs
Rent income	7,000	5,000
Income from Bus Hire	371,657	814,100
farm	616,755	1,040,531
PTA LEVIES	1,645,707	
knec	65,700	
Tender fee	45,000	24,000
Total	2,751,819	1,883,631

6 Tuition

	2023-2024	2022-2023
	Kshs	Kshs
Reference materials	156,500	-
Laboratory Equipments	1,057,750	-
Teaching/learning materials	502,000	1,184,136
Internal exams	61,000	159,300
Bank charges	590	1,440
Total	1,777,840	1,344,876

7 Operations

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	3,837,060	3,915,529
Administration Cost	948,550	447,960
Repairs and maintenance & improvements	4,420,746	2,186,000
Local transport / travelling	11,000	21,000
Electricity and water	330,054	90,121
Medical	-	150,000
Activity Expenses	82,640	-
Other voteheads *	1,680	2,640
TOTAL	9,631,730	6,813,250

8 Infrastructure

	2023-2024	2022-2023
	Kshs	Kshs
Consruction of the gate	2,953,096	
TOTAL	2,953,096	-

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****9 Boarding And School Fund**

	2023-2024	2022-2023
	Kshs	Kshs
Personnel emoluments	2,537,879	1,701,651
Service Gratuity	97,845	-
Repairs and maintenance & Improvements	2,575,986	2,342,693
Local transport / travelling	613,722	514,440
Electricity and water	2,201,155	2,061,124
Medical Expenses	106,360	35,320
Administration costs	4,223,721	3,003,142
Expenses on IGA-Farm water	1,266,003	1,635,928
Fee on Boarding Equipment and Stores	17,052,627	17,214,471
bus	1,019,403	1,172,765
inter account	440,000	-
bank charges	14,780	12,330
EXAM	99,135	
KNEC	66,800	
AGM		241,670
Activity Expenses	1,781,118	2,003,288
uniform		569,290
Tender	11,000	-
Others specify	-	915,701
TOTAL	34,107,534	33,423,813

10 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2023-2024	2022-2023
		Kshs	Kshs
Tuition Account	01139096504000	45,384	243,598
Operations Account	01025048617101	828,650	885,522
School Fund Account/Boarding	01139096504001	400,225	188,516
Parent Association Development Account	01242048617100	132,110	23,425
Infrastructure Account	01025048617102	26,472	
Total		1,432,841	1,341,061

11 Cash In Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Notes and Coins	16,699	265
Total	16,699	265

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

12 Short Term Investments

Description	2023-2024	2022-2023
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit accounts	-	-
Other investments	-	-
Total	-	-

KWANZA GIRLS HIGH SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2024**13 Accounts Receivable**

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees arrears	8,740,454	9,687,876
Other non-fees receivables	-	-
Salary advances	402,100	
Imprest	-	-
Rent arrears	-	-
Total	9,142,554	9,687,876

13 b) Ageing Analysis of Accounts Receivable

Description	2023-2024	2022-2023
	Kshs	Kshs
Fees arrears less than 1 year	2,305,066	2,521,295
Fees arrears between 1-2 years	1,767,538	3,744,218
Fees arrears between 2-3 years	1,816,437	1,519,129
Fees arrears over 3 years	2,851,413	1,903,234
Total	8,740,454	9,687,876

14 Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	6,511,591	5,735,012
Prepaid fees	427,610	490,494
Retention monies	-	-
refund	(324,842)	-
Total	6,614,359	6,225,506

14a Ageing Analysis of Accounts Payable

Description	2023-2024	2022-2023
	Kshs	Kshs
Less than 1 year	6,511,591	570,494
Between 1-2 years		5,655,012
Between 2-3 years		
over 3 years		
Total	6,511,591	6,225,506

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

15 Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank balances	1,432,841	1,341,061
Cash balances	16,699	265
Short Term Investments	-	-
Accounts Receivables	9,142,554	9,687,876
Accounts Payables	(6,614,359)	(6,225,506)
Total	3,977,735	4,803,696

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Other important disclosure notes**

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

16 Non-current Liabilities Summary

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	97,845	-
Total	97,845	-

17 Biological assets

Description	Numbers	2023-2024	2022-2023
		Kshs	Kshs
Cattle	7	364,000.00	272,000.00
Goats		-	21,000.00
Bee hives	13	9,360.00	9,360.00
banana plantations	114	36,200.00	23,140.00
sheep	4	28,000.00	78,000.00
Poultry		-	-
others specify trees	390	796,198.00	639,000.00
TOTAL	528	1,233,758.00	1,042,500.00

18 Borrowings

Description	2023-2024	2022-2023
	Kshs	Kshs
Borrowings		
Borrowing at beginning of the year	-	-
Borrowings during the year	1,165,600.00	738,000.00
Repayments of during the year	(1,351,525.00)	676,000.00
Balance at end of the year	(185,925.00)	62,000.00

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024****Other important disclosure notes****19 Stock/ Inventory**

Description	2023-2024	2022-2023
	KShs	KShs
Food stuffs	1,040,531	-
Lab consumables	1,057,750	-
Farm produce	616,755	1,040,531
Medication	-	-
Construction materials	170,670	-
others specify	-	-
total	2,885,706	1,040,531

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

20 Progress On Follow Up of Auditor Recommendations

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

Auditor				



Sign and Date
Principal

KWANZA GIRLS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	Comments
	a	b	c	d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Construction of buildings					
1. gate and perimeter wall	2,636,470	45,283	2,386,470	-	complete
2.	-	-	-	-	
3.	-	-	-	-	
SUB TOTAL	2,636,470	45,283	2,386,470	-	
Supply of goods					
salpane enterprises	1,600,180		310,000	1,290,180	
kacha supplies	21,340		(80,730)	102,070	
bruks ace merchants	350,000		100,000	250,000	
calvin o. ambolwa	272,000		146,000	126,000	
gizmag suppliers	1,400,720		472,020	928,700	
jane onyiso ingaiza	388,000		204,000	184,000	
david murambi	720,000		420,000	300,000	
skullab	3,580,641		250,000	3,330,641	
SUB TOTAL	8,332,881		1,821,290	6,511,591	
TOTALS	10,969,351		4,207,760	6,511,591	

KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024
Annex 2 – Summary of Fixed Assets Register

Asset class	Date purchased	Location	Units	Historical Cost b/f (Kshs) 1st July 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 2024
Land 1	2010	KWANZA	ACRES	12.5 ACRES		-	12.5 ACRES
Land 2	NIL	KWANZA					-
Buildings and structures		KWANZA			-	-	-
Motor vehicles	2015	KWANZA	1	6,000,000		-	-
Office equipment, furniture and fittings		KWANZA				-	-
cattle				20		13.00	7.00
beehives					13.00		13.00
bananas					114.00		114.00
sheep				12		8.00	4.00
trees				313	77.00		390.00
goats				3		3.00	-
Heritage and cultural assets		KWANZA			-	-	-
Intangible assets- soft ware		KWANZA				-	-
Total				6,000,348	204.00	24.00	528.00