

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT: 02 JUN 2026

DAY.

Thursday

TABLED
BY:

Deputy Majority Whip
Hon. Ngũgĩ Wango

CLERK-AT
TABLE:

OF

Halima Ahmed

THE AUDITOR-GENERAL

ON

PARLIAMENT
OF KENYA
LIBRARY

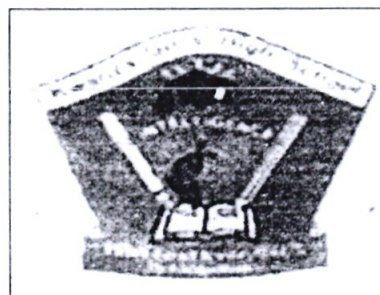
KWANZA GIRLS HIGH SCHOOL

FOR THE YEAR ENDED

30 JUNE, 2025

TRANS NZOIA COUNTY

Revised 30th June 2025.



KWANZA 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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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)

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 623 number of students as at 30th June 2025. It has 3 streams and 30 teachers of which 12 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 2025
	RUTH NYONGESA	Secretary - Principal	20 TH MAY 2025
	DR. DAVID LWANGALE	Vice Chair	20 TH MAY 2025
	PETER LORIWO	Member	20 TH MAY 2025
	JOSPHAT ELEGWA	P.A	20 TH MAY 2025
	SIMEON ORWARU	Member	20 TH MAY 2025
	FRIDAH YATICH	Member	20 TH MAY 2025
	CATHERINE NEKOYE	Member	20 TH MAY 2025
	VENNY BARASA	Member Rep. Teachers	20 TH MAY 2025
	REV. B. OCHAMI	Member	20 TH MAY 2025
	MICHAEL MANYONGE	Member	20 TH MAY 2025
	MARGARET WANYONYI	Member	20 TH MAY 2025
	ROSE NALIKA	Rep Students	20 TH MAY 2025
	SIMON MASINDE	Member	20 TH MAY 2025
	JANE MACHARIA	Member	20 TH MAY 2025

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
		DR. DAVID LWANGALE	Vice Chair	1
		JOSPHAT ELEGWA	Parents Association	1
		RUTH NYONGESA	Secretary	1
		FRIDAH YATICH	Member	1
2	Audit Committee			
		MICHAEL MANYONGE	Chair	1
		JOSPHAT ELEGWA	Member	1
		JANE MACHARIA	Member	1
		RUTH NYONGESA	Member	1
3	Finance, procurement and general purposes Committee			
		SIMEON ORWARU	Chair	1
		FRIDAH YATICH	Member	1
		SIMON MASINDE	Member	1
		RUTH NYONGESA	Member	1

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

4	Academic Committee			
		DR. DAVID LWANGALE	CHAIR	3
		JANE MACHARIA	MEMBER	3
		REV. B. OCHAMI	MEMBER	3
		MARGARET WANYONYI	MEMBER	3
5	Development Committee			
		SIMEON ORWARU	CHAIR	3
		DR. LINET MUHATI	MEMBER	3
		SIMON MASINDE	MEMBER	3
6	Discipline and welfare Committee			
		PETER LORIWO	CHAIR	1
		DR. DAVID LWANGALE	MEMBER	1
		JOSPHAT ELEGWA	MEMBER	1
		CATHERINE NEKOYE	MEMBER	1
		MARGARET WANYONYI	MEMBER	1
7	Adhoc Committee (if any during the year)			

KWANZA GIRLS HIGH SCHOOL

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

(c) School operation Management

For the financial year ended 30th June, 2025 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	EMILY OYORI	TSC NO:
3	School Bursar	JOHN WEKULO	ICPAK 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

(f) Independent Auditors

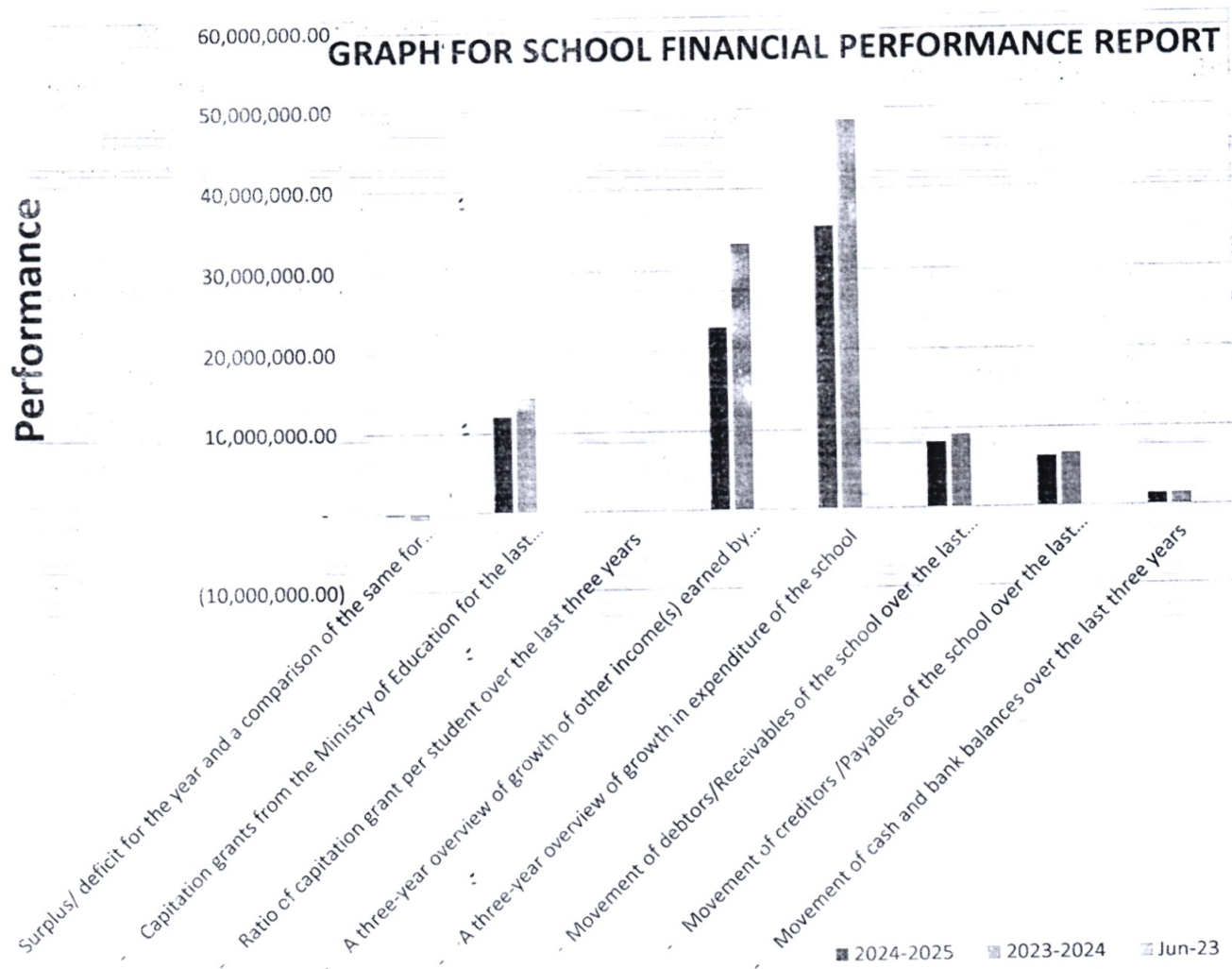
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

3. Summary Report of Performance of The School

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

a) Financial performance:

a) Financial performance:	2024-2025	2023-2024	Jun-23
- Surplus/ deficit for the year and a comparison of the same for the last three years	(323,713.85)	(825,960.60)	
- Capitation grants from the Ministry of Education for the last three years	12,085,569.65	14,401,527.30	
- 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.	22,984,176.50	33,242,712.50	
- A three-year overview of growth in expenditure of the school	35,393,460.00	48,470,200.40	
- Movement of debtors/Receivables of the school over the last three years	8,224,906.00	9,142,554.00	
- Movement of creditors /Payables of the school over the last three years	6,299,353.00	6,614,359.00	
- Movement of cash and bank balances over the last three years	1,476,882.44	1,449,540.42	



KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025
b) Teacher Student ratio:

	2024-2025	2023-2024
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	1	-
Number of teachers employed by TSC	15	14
Number of teachers employed by BOM.	12	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:	6.705	
performance of the school for each over the last two years	6.373	6.01
Number of students that have since transitioned to institutions of higher learning.	153	138
Mean score	6.705	6.01
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	623	836
Dormitories	3	3
Dinning hall,	1	1
labolatories,	2	2
Toilets	9	8
Land with legal ownership	1	1

c) Development projects carried out by the school:

Project	Source of fund	Initial cost (Ksh)	Amount spent (Ksh)	Expected Completion Time
n/a				
		0	0	

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

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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

REPORT OF THE AUDITOR-GENERAL ON KWANZA GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2025 – 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 transitional IPSAS 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 30 June, 2025, and the statement of financial performance, statement

Report of the Auditor-General on Kwanza Girls Secondary School for the year ended 30 June, 2025 – Trans Nzoia County

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 effect of the matters 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 Kwanza Girls Secondary School as 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 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

1. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,476,882 as disclosed in Note 10 and 11 to the financial statements. However, this balance varies with the total cash books balances of Kshs.5,352,577, resulting to variance of Kshs.3,875,695 that has not been explained. In addition, the bank balance of Kshs.811,204 was not supported by bank reconciliation statements. Further, the School held three (3) bank accounts for NG-CDF account, savings account, and a bus Account which were not supported by respective cash books.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,476,882 could not be confirmed.

2. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.8,476,493 as disclosed in Note 13 to the financial statements. Included in the balance are receivables amounting to Kshs.6,277,000 which has been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, accuracy and full recoverability of the long outstanding accounts receivables balance of Kshs.8,476,493 could not be confirmed.

3. Unsupported Accounts Payables

The Statement of assets and liabilities reflects accounts payables balance of Kshs.6,299,353 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.6,299,353 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

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.59,911,833 and Kshs.33,150,041 respectively, resulting to under-funding of Kshs.26,761,792 or 45 % of the budget.

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

My opinion is not modified in respect of this matter.

Other Matter

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 the 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.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the transitional IPSAS 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 Entity Information and Management, Summary Report of Performance of the School and the Statement of School Management responsibilities. 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. Non-Compliance with the Procurement Law

Review of procurement records revealed weaknesses in compliance with the procurement procedures outlined in the Public Procurement and Asset Disposal Act, 2015 as observed below;

- i. The tender opening and tender evaluation committees were comprised of the same officers 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.
- 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 which 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 of contract 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.

2. Non-Deduction of Capacity Building Levy

Review of payments for goods, services and works revealed that there was no deduction of the public procurement capacity building levy of 0.03% on the contracts. This was contrary to Paragraph 3(1) of Public Procurement Capacity Building Levy Order, 2023 (legal notice no.206) which provides that there shall be paid a Levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract.

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

3. Poor State of Learning and Boarding Facilities

Physical inspection of classrooms and other boarding facilities depicted the following observations: -

- i. Some classrooms and laboratories are on a storey building, accessibility is only through staircase. There was no provision for ramps to allow the students or staffs living with disability to access the upper floors.
- ii. The School lacked library facilities for safe keeping of text books.
- iii. The School dormitories were congested with beds contrary to Regulation 83 (k) of Basic Education Regulation, 2015 which provides that the space between the beds shall be at least 1.2 metres while the corridors or pathways shall be at least 2 metres wide.

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

4. Lack of Approved Staff Establishment

Review of records relating to the human resource revealed that during the year under review, the School had a total of twenty-eight (28) members of staff comprising of eight (8) Board of Management teachers, eight (8) non-teaching staff and twelve (12) casuals

workers. However, there was no evidence to show that School had approved staff establishment in accordance with Section B.2 (1) of the Human Resource Policies and Procedures Manual for the Public Service of May 2016.

In the circumstances, Management was in breach of the Human Resource Policies for Public Service.

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. Lack of Risk Management Policy and Disaster Recovery Plan (DRP)

Review of the internal controls of the School revealed that the School does not have risk management policy in place. In addition, the School did not carry out risk assessment during the period under review. Further, a disaster recovery plan or business continuity plan was not in place to ensure that the School recovered its operations in the event of a disaster.

In the circumstance, the School is unprepared for any risk that may happen.

2. 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 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.

3. Lack of Debt Management Policy

The Statement of Assets and Liabilities reflects accounts receivable balance of Kshs.8,476,493 as disclosed in Note 13 to the financial statements. However, the School does not have a documented debt management policy to guide the management in the recovery of outstanding accounts receivable.

In absence of the debt management framework, the recoverability of accounts receivable 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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these transitional financial statements in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 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 transitional 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 transitional 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

8 May, 2026

KWANZA 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
RECEIPTS			
Government grants for tuition	1	2,146,095	1,679,626
Government grants for operations	2	8,085,225	9,575,901
Government Grants for Infrastructure	3	1,854,250	3,146,000
School Fund Income- Parents' Contributions	4	21,761,692	30,490,894
School Fund Income- Miscellaneous income	5	1,222,485	2,751,819
TOTAL RECEIPTS		35,069,746	47,644,240
PAYMENTS			
Tuition	6	269,815	1,777,840
Operations	7	8,126,754	9,631,730
Infrastructure	8	1,090,190	2,953,096
Boarding and school fund	9	25,906,701	34,107,534
TOTAL PAYMENTS		35,393,460	48,470,200
SURPLUS/DEFICIT		(323,714)	(825,961)

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

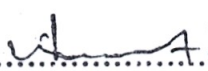
Bursar/ Finance Officer

Date: 7/4/2026

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****7. Statement of Assets and Liabilities As At 30th June 2025**

	Note	2024-2025	2023-2024
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	811,204	1,432,841
Cash Balances	11	665,678	16,699
Short term Investment	12	-	-
Total Cash and cash equivalent		1,476,882	1,449,540
Account's receivables	13	8,476,493	9,142,554
TOTAL FINANCIAL ASSETS		9,953,375	10,592,094
FINANCIAL LIABILITIES			
Accounts Payables	14	6,299,353	6,614,359
NET FINANCIAL ASSETS		3,654,022	3,977,735
REPRESENTED BY			
Accumulated Fund b/fwd	15	3,977,735	4,803,696
Surplus/Deficit for the year		-323,714	-825,961
NET FINANCIAL POSITION		3,654,022	3,977,735

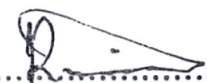
The school's financial statements were approved on 7/4/2026 and signed by:

.....


Name: Dr. Linet Mukati

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

	2024-2025	2023-2024
	Kshs	Kshs
CASHFLOW FROM OPERATING ACTIVITIES		
Receipts for operating income		
Government grants for tuition	2,146,095	1,679,626
Government grants for operations	7,799,875	9,575,901
Government Grants for Infrastructure	1,854,250	3,146,000
School fund income- Parents contributions/ fees	20,127,336	27,023,132
School fund income- Miscellaneous income	1,222,485	2,751,819
Total receipts	33,150,041	44,176,478
Payments		
Cash outflows for Tuition	2,182,445	1,777,840
Cash out flows for operations	6,938,264	9,631,730
Cash out flows Boarding and school fund	24,001,990	32,658,429
Total payments	33,122,699	44,067,999
Net cash flow from operating activities	27,342	108,479
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	27,342	108,479
Cash and cash equivalent at BEGINNING of the year	1,449,540	1,341,061
Cash and cash equivalent at END of the year	1,476,882	1,449,540

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

Receipt/expenses Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	% of Utilization f=d/c %
	Kshs	Kshs			Kshs
RECEIPTS					
(1) CAPITATION GRANT ON TUITION					
Teaching / learning materials	1,741,512	-	1,741,512	2,146,095	123
SUB TOTAL	1,741,512	-	1,741,512	2,146,095	123
(2) CAPITATION GRANT ON OPERATIONS					
Personnel emoluments	3,868,100	-	3,868,100	2,750,214	71
Administration costs	1,800,000	-	1,800,000	813,806	45
Repairs and maintenance	4,115,000	-	4,115,000	1,921,500	47
Local transport / travelling	268,100	-	268,100	-	-
Electricity and water	1,800,000	-	1,800,000	1,295,975	72
Medical	1,646,600	-	1,646,600	733,545	45
Activity	1,234,500	-	1,234,500	284,835	23
Othervoteheads	164,600	-	164,600	-	-
SUB TOTAL	14,896,900	-	14,896,900	7,799,875	303
(3) FDSE For Infrastructure					
Maintenance & Improvement MoE	4,115,000	-	4,115,000	1,854,250	45
M& I Parents contributions	1,840,600	-	1,840,600	-	-
SUB TOTAL	5,955,600	-	5,955,600	1,854,250	

KWANZA GIRLS HIGH SCHOOL

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

(4) FEES CHARGED ON PARENTS					
Personnel emoluments	2,747,836	-	2,747,836	1,182,503	43
Repairs and maintenance	1,840,600	-	1,840,600	726,668	39
Local transport / travelling	2,639,388	-	2,639,388	577,367	22
Electricity and water	1,107,488	-	1,107,488	1,184,991	107
Administration costs	5,466,594	-	5,466,594	778,817	14
Activity	159,000	-	159,000	147,196	93
Fee on Boarding Equipment and Stores	23,356,915	-	23,356,915	15,529,795	66
IGA	-	-	-	-	-
SUB TOTAL	37,317,821	-	37,317,821	20,127,337	
(5) Miscellaneous Income					
Income from farming activities	-	-	-	264,485	
TENDER	-	-	-	40,000	
PTA	-	-	-	508,500	
Income from Bus Hire	-	-	-	287,000	
KNEC	-	-	-	122,500	
SUB TOTAL	-	-	-	1,222,485	
TOTAL INCOME	59,911,833	-	59,911,833	33,150,041	55

(6) EXPENDITURE FOR TUITION					
Reference materials	175,000	-	175,000	92,580	53
Exercise books	356,500	-	356,500	102,000	29

KWANZA GIRLS HIGH SCHOOL

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

Personnel emoluments	2,747,836	-	2,747,836	1,039,057	38
Repairs, maintenance and improvements	1,840,600	-	1,840,600	755,645	41
Local transport / travelling	2,639,388	-	2,639,388	518,512	20
Electricity, water and conservancy	1,107,488	-	1,107,488	1,230,952	111
Medical Expenses	-	-	-	98,970	
Administration costs	5,466,594	-	5,466,594	3,667,481	67
Activity	159,000	-	159,000	1,199,558	754
Othervoteheads-TENDER	-	-	-	20,000	-
Boarding Equipment and Stores	23,356,915		23,356,915	14,097,465	60
Expenditure for Income Generating Activity				1,201,092	
Insurance costs			-	113,258	
Loan principal repayment	-	-	268,650	60,000	22
SUB TOTAL	37,317,821		37,586,471	24,001,990	
TOTAL EXPENSES	59,916,833	-	60,020,883	33,122,699	55

[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

KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

	356,500		356,500	102,000	
Laboratory equipment		-			203
Internal exams	942,012	-	942,012	1,912,630	29
Teaching / learning materials	145,200	-	145,200	41,500	26
Bank Charges	127,800	-	127,800	33,275	
	-	-	-	460	
SUB TOTAL	1,746,512	-	1,746,512	2,182,445	125
(7) EXPENDITURE FOR OPERATIONS					
Personnel emoluments		-			113
	3,868,100	-	3,868,100	4,374,144	
Repairs, maintenance & improvements		-			35
	4,115,000	-	4,115,000	1,423,845	
Local transport / travelling		-			1
	268,100	-	268,100	4,000	
Electricity, water and conservancy		-			4
	1,800,000	-	1,800,000	70,880	
Medical		-			-
	1,646,600	-	1,646,600	-	
Administration costs		-			43
	1,800,000	-	1,800,000	772,415	
Activity Expenses		-			24
	1,234,500	-	1,234,500	292,980	
Other vote heads			164,600	-	
	164,600		-		
SUB TOTAL	14,896,900	-	14,896,900	6,938,264	47
(8) EXPENDITURE FOR INFRASTRUCTURE					
Construction Gate/REPAIRS		-			-
	5,955,600	-	5,955,600		
SUB TOTAL	5,955,600	-	5,955,600	-	-
(9) EXPENDITURE FOR SCHOOL FUND/LUNCH/BOARDING					

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 is 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 Kwanza girls high 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 Kwanza girls high 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 Kwanza girls high school 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.

KWANZA GIRLS HIGH SCHOOLAnnual Report and Financial Statements For the year ended 30th June 2025**11. Notes To the Financial Statements****1. Government Grants for Tuition**

	2024-2025	2023-2024
	Kshs	Kshs
Teaching/learning materials	2,146,095	1,679,626
Internal exams	-	-
Total	2,146,095	1,679,626

2. GOVERNMENT GRANTS FOR OPERATIONS

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	2,750,214	2,652,264
Repairs and maintenance	1,921,500	4,054,140
Electricity and water	1,295,975	869,644
Medical	733,545	684,075
Administration costs	813,806	805,905
Activity	284,835	509,873
Other voteheads	285,350	
Total	8,085,225	9,575,901

3. GOVERNMENT GRANTS FOR INFRASTRUCTURE

	2024-2025	2023-2024
	Kshs	Kshs
Maintenance and improvement	1,854,250	3,146,000
others specify-NGCDF	-	-
TOTAL	1,854,250	3,146,000

4. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	2,308,357	1,572,730
Repairs and maintenance	726,670	1,698,460
Local transport / travelling	577,367	636,210
Electricity and water	1,184,991	762,615
Administration costs	778,817	858,031
Activity	147,195	147,120
Fee on Boarding Equipment and Stores	15,529,795	24,815,728
P.A Levies	508,500	
Total	21,761,692	30,490,894

KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025
5. MISCELLANEOUS INCOMES

	2024-2025	2023-2024
	Kshs	Kshs
Rent income		7,000
inter account		
Salary advance	38,000	
Income from Bus Hire	287,000	371,600
Fee for hire of ground and equipment	84,500	
farm	808,985	616,700
PTA LEVIES		1,645,700
knec		65,700
uniform	-	
Tender fee	4,000	45,000
Total	1,222,485	2,751,800

6. PAYMENTS FOR TUITION

	2024-2025	2023-2024
	Kshs	Kshs
Reference materials	92,580	156,500
Exercise books	102,000	-
Laboratory Equipments		1,057,750
Teaching/learning materials	33,275	502,000
Internal exams	41,500	61,000
Bank charges	460	590
Total	269,815	1,777,840

7. PAYMENTS FOR OPERATIONS

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	4,374,144	3,837,060.00
Administration Cost	772,415	948,550.00
Repairs and maintenance & improvements	300,000	4,420,746.00
Local transport / travelling	4,000	11,000.00
Electricity and water	70,880	330,054.00
Activity Expenses	292,980	82,640.00
bank charges	2,280	-
Other voteheads *	2,210,055	1,680.00
TOTAL	8,126,754	9,631,730

8. PAYMENTS FOR INFRASTRUCTURE

	2024-2025	2023-2024
	Kshs	Kshs
Consruction of the gate	280,020	2,953,096
maintenance/service of generator	100,000	-
bank charges	5,170	-
inter account	385,000	-
repairr of electricity	220,000	-
kitchen repairs	100,000	-
TOTAL	1,090,190	2,953,096

9. BOARDING AND SCHOOL FUND PAYMENTS

	2024-2025	2023-2024
	Kshs	Kshs
Personnel emoluments	1,150,430.00	2,537,879.00
Service Gratuity	114,090	97,845
Repairs and maintenance & Improvements	775,645	2,575,986
Local transport / travelling	518,512	613,722
Electricity and water	1,230,952	2,201,155
Medical Expenses	98,970	106,360
Administration costs	3,737,467	4,223,721
Expenses on IGA-Farm water	1,201,092	1,266,003
Fee on Boarding Equipment and Stores	14,097,465	15,603,522
bus	729,952	1,019,403
inter account		440,000
bank charges	15,635	14,780
EXAM	113,365	99,135
KNEC	226,400	66,800
AGM	390,980	
CDF	11,000	
Activity Expenses	1,199,558	1,781,118
insurance	113,258	
uniform	161,930	
Tender	20,000	11,000
Others specify-	-	
TOTAL	25,906,701	32,658,429

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****10. Bank Accounts**

Name of Bank, Account No. & currency	Bank Account Number	2024-2025	2023-2024
		Kshs	Kshs
Tuition Account	01139096504000	9,034	45,384
Operations Account	01025048617101	304	828,650
School Fund Account/Boarding	01139096504001	146,014	400,225
Parent Association Development Account	01242048617100	64,320	132,110
Infrastructure Account	01025048617102	591,532	26,472
Total		811,204	1,432,841

11. CASH IN HAND

Description	2024-2025	2023-2024
	Kshs	Kshs
Notes and Coins	665,678	16,699
Total	665,678	16,699

12. SHORT TERM INVESTMENTS

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit accounts	-	-
Other investments	-	-
Total	-	-

KWANZA GIRLS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****1. ACCOUNTS RECEIVABLE**

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees arrears	8,338,443	8,740,454
Other non-fees receivables	-	-
Salary advances	138,050	402,100
Imprest	-	-
Rent arrears	-	-
Total	8,476,493	9,142,554

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees arrears less than 1 year	2,199,493	2,305,066
Fees arrears between 1-2 years	1,720,992	1,767,538
Fees arrears between 2-3 years	1,417,445	1,816,437
Fees arrears over 3 years	3,138,563	2,851,413
Total	8,476,493	8,740,454

2. ACCOUNTS PAYABLE

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	4,580,777	6,511,591
Prepaid fees	1,661,697	427,610
WELFARE BORROWING	208,650	
Retention monies		-
refund	-151,771	-324,842
Total	6,299,353	6,614,359

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

Description	2024-2025	2023-2024
	Kshs	Kshs
Less than 1 year	6,299,353	6,511,591
Between 1-2 years		
Between 2-3 years		
over 3 years		
Total	6,299,353	6,511,591

KWANZA GIRLS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

15. FUND BALANCE BROUGHT FORWARD

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank balances	811,204	1,432,841
Cash balances	665,678	16,699
Short Term Investments	-	-
Accounts Receivables	8,476,493	9,142,554
Accounts Payables	-6,299,353	6,614,359
Total	3,654,022	3,977,735

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	2024-2025	2023-2024
	Kshs	Kshs
Bank loan(s)	-	-
Outstanding Leases	-	-
Hire purchase	-	-
Gratuity and leave provision	-	97,842
Total		97,842

17. Biological assets

Description	Numbers	2024-2025	2023-2024
		Kshs	Kshs
Cattie	10	486,000	364,000
Goats			
Bee hives	15	12,360	9,360
banana plantations	136	39,780	36,200
sheep	6	30,000	28,000
others specify trees	387	634,500	796,190
TOTAL	554	1,202,640	1,233,750

18. Borrowings

Description	2024-2025	2023-2024
	Kshs	Kshs
Borrowings		
Borrowing at beginning of the year	(185,925)	(185,925)
Borrowings during the year	268,650	1,165,600
Repayments of during the year	(60,000)	(1,351,525)
Balance at end of the year	22,725	(185,925)

19. Stock/inventory

Description	2024-2025	2023-2024
	KShs	KShs
Food stuffs	1,237,650	1,040,531
Lab consumables	876,981	1,057,750
Farm produce	808,985	616,755
Medication	-	-
Construction materials	32,700	170,670
others specify	-	-
	2,956,316	2,885,706

KWANZA GIRLS HIGH SCHOOL

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

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.

No	Auditor			



Sign and Date
Principal

KWANZA 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 2025	Comments
	a	b		d=a-c	
	Kshs	Kshs	Kshs	Kshs	
Construction of buildings					
1.				-	
2.	-		-	-	
3.	-		-	-	
SUB TOTAL	-	0	-	-	
Supply of goods/services					
skullab	2,332,967		768,000	1,564,967	
zenith lab	2,159,042		718,000	1,441,042	
gizmag suppliers	2,127,884		1,500,476	627,408	
sumo drapers	679,000		475,000	204,000	
salpane	3,281,185		2,537,825	743,360	
	-		-		
SUB TOTAL	10,580,078		5,999,301	4,580,777	
TOTALS	10,580,078		5,999,301	4,580,777	

KWANZA GIRLS HIGH SCHOOL

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

Annex 2 – Summary of Fixed Assets Register

Asset class	Date purchased	Location	Units	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
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				-	-
ICT Equipment, and Other ICT Assets		KWANZA				-	-
Tools and apparatus		KWANZA				-	-
Textbooks		KWANZA				-	-
generator	2024	KWANZA	1	950,000		-	-
Heritage and cultural assets		KWANZA				-	-
cattle				7		3	7
beehives				13		2	13
bananas				114		12	114
sheep				4			4
trees				390		13	390
goats		KWANZA		-		-	-
Total				6,950,528		30	528