

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT DATE: 20 FEB 2025 DAY: THURSDAY

PARLIAMENT
OF KENYA
LIBRARY

TABLED BY: HON. NAOMI WAQO, MP
DEPUTY MAJORITY WHIP
CLERK-AT THE-TABLE: IMZFD MWALE

OF

THE AUDITOR-GENERAL

ON

NOONKOPIR GIRLS SECONDARY SCHOOL

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

KAJIADO COUNTY

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
22 OCT 2024
RECEIVED



**NOONKOPIR GIRLS' SECONDARY SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

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

Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management.....	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	ix
5. Report Of The Independent Auditors (<i>To be attached</i>).....	x
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2023.....	1
7. Statement of Assets and Liabilities As At 30 th June 2023.....	2
8. Statement of Cash Flows for the Year Ended 30 th June 2023	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2023	4
10. Significant Accounting Policies	8
11. Notes To The Financial Statements	10

1. Acronyms and Glossary of Terms

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

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

2. Key School Information and Management

(a) Background information

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

The school was registered in 03/03/2023 under registration number 34S3000034 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 980 number of students as at 30th June 2023. It has Six streams and 47 teachers of which 8 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
1	Dr. Joseph Kiarie	Chairman	29/07/2022
2	Mrs. Florence Kimeu	Secretary - Principal	29/07/2022
3	Mrs. Evelyne Legis	Vice Chairperson	29/07/2022
4	Dr. Stephen Macharia	Member	29/07/2022
5	Mr. Meleji Mashua	Member	29/07/2022
6	Mr. Amon Muranga	Member	29/07/2022
7	Dr. Anthony Kihunga	Member	29/07/2022
8	Mr. Kennedy Parmeres	Member	29/07/2022
9	Mr. Michael Moona	Member	29/07/2022
10	Mr. James Mbogo.	Member	29/07/2022
11	Mrs. Loice Kimani	Member – Rep CEB	29/07/2022
12	Mrs. Roseannet Wanja	Member Rep Teachers	29/07/2022
13	Rev. Dorcas Muthama	3 Members - Community	29/07/2022
14	Ms. Rakita Nadupoi	Member - Community	29/07/2022
15	Ms. Angela Wanza	Member Special Needs	29/07/2022
16	Mrs Mary Okwayo	PA Chairperson	29/07/2022
17	Abigael Kuntai Naeku	Rep Students	29/07/2022

The functions of the School Board of Management are to:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Dr. Joseph Kiarie 2. Mrs. Evelyne Legis 3. Mrs. Florence Kimeu 4. Mrs. Mary Okwayo	BOM Chair Vice Chair BOM Secretary PA Chair	1 out of 1 1 out of 1 1 out of 1 1 out of 1
2	Audit Committee	1. Mrs. Evelyne Legis 2. Mr. Michael Moona 3. Mr. Meleji Mashua 4. Ms. Rakita Nadupoi 5. Dr. Philip Mule	Member Chairperson Member Member Member	0 out of 1 1 out of 1 0 out of 1 1 out of 1 1 out of 1
3	Finance, procurement and general purposes	1. Mr. James Mbogo	Member	1 out of 2

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

	Committee	2. Ms. Angela Mbithi	Member	2 out of 2
		3. Dr. Anthony Kihunga	Member	1 out of 2
		4. Mr. Amon Maranga	Chairperson	2 out of 2
4	Academic Committee	1. Dr. Stephen Macharia	Chairperson	0 out of 0
		2. Mrs. Mary Okwayo	Member	0 out of 0
		3. Mrs. Loice Kimani	Member	0 out of 0
		4. Mrs. Evelyne Legis	Member	0 out of 0
		5. Mrs. Roseannet Juma	Member	0 out of 0
5	Development Committee	1. Dr. Stephen Macharia	Member	0 out of 0
		2. Mrs. Mary Okwayo	Member	0 out of 0
		3. Dr. Anthony Kihunga	Chairperson	0 out of 0
		4. Dr. Joseph Kiarie	Member	0 out of 0
		5. Ms. Angela Mbithi	Member	0 out of 0
6	Discipline and welfare Committee	1. Mr. James Mbogo	Member	0 out of 0
		2. Mr. Amon Maranga	Member	0 out of 0
		3. Rev. Dorcus Muthama	Member	0 out of 0
		4. Dr. Joseph Kiarie	Member	0 out of 0
		5. Ms. Angela Mbithi	Chairperson	0 out of 0
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2023 the School day-to-day management was under the following persons:

Ref:	Designation	Name	Identification
1	Principal	Naomi Kuria	TSC No.347379
2	Deputy Principal	Jane Ayino	TSC No.361361
3	School Bursar	Cecilia Cheron	ID No. 25387229

(e) Schools contacts

Post Office Box: 243-00242 Kitengela
 Telephone: 0715251973
 E-mail: noonkopirgirls@gmail.com
 Website: www.noonkopirgirls.co.ke
 Facebook:
 Twitter:

(f) School Bankers

The following school operated 5 number of bank accounts in the following banks:

1. Name of Bank: KCB
 Branch: Kitengela
 Account Number: 11027230908
 School fund account.
 Pay bill Business No. 522123 A/c N. 88457K
2. Name of Bank: KCB
 Branch: Kitengela
 Account Number: 1102707368
 Operations account
3. Name of Bank: KCB
 Branch: Kitengela
 Account Number: 1102703591
 Tuition account
4. Name of Bank: KCB
 Branch: Kitengela
 Account Number: 1268258156
 Infrastructure account.
5. Name of Bank: KCB
 Branch: Kitengela
 Account Number: 1102358967
 Savings account

(g) Independent Auditors

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

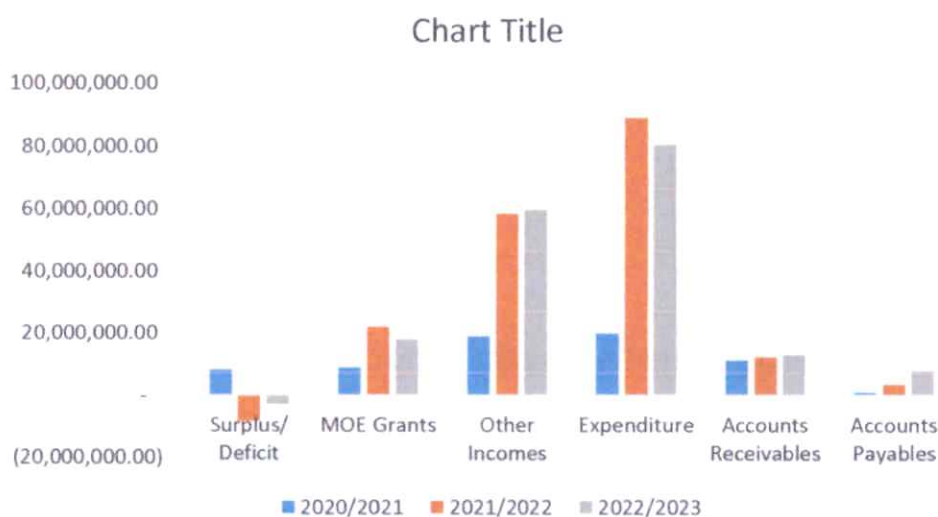
(h) Summary Report of Performance of The School

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:

YEAR	2020/2021	2021/2022	2022/2023
Surplus/ Deficit	8,144,703.70	(8,451,375.79)	(3,009,521.98)
MOE Grants	8,933,332.20	22,115,874.50	17,876,122.30
Other Incomes	18,987,851.06	58,455,326.66	59,605,378.96
Expenditure	19,776,479.56	89,022,576.95	80,491,023.24
Accounts Receivables	11,334,880.58	12,265,312.57	13,068,049.94
Accounts Payables	938,717.80	3,415,442.47	7,942,603.35



Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

b) Teacher Student ratio:

NO. OF TEACHERS	TSC 39	BOM 8	TRANSFER IN - 0	TRANSFER OUT - 0	TOTAL 44	RATIO 1:22
NO. OF STUDENTS	980				980	

a) Mean score in the 2022 KCSE:

YEAR	2022	2021	2020
MEAN SCORE	5.587	5.352	5.918

b) Number of Candidates in the 2021 KCSE:

YEAR	2022	2021	2020
NO. OF CANDIDATES	138	156	148

c) Capacity of the school:

FACILITY	Classrooms	Dormitories	Dining Hall	Toilets	Laboratories	Computer Lab
CAPACITY	45	240	800	54	90	25
Number	18	3	1	6	3	1

c) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	MOE	Ongoing	12,000,000.00	8,094,492.00	2023

 THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL

School Principal Date:.....


4. Statement of School Management Responsibility

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

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

The Board of Management of Noonkopir Girls' Secondary 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.

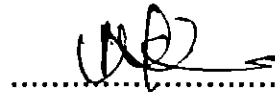


Name: Dr Joseph I. Kiarie

Designation: Chairman, School Board of Management

Date: 16/10/2024

THE BOM SECRETARY
NOONKOPIR GIRLS SECONDARY SCHOOL

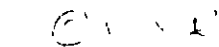


Name: Mrs. Naomi Kuria

Date:

Designation: School Principal & Secretary to Board of Management

Date: 16/10/2024



Name: Cecilia Cheron

Designation: Bursar/ Finance Officer

Date: 16/10/2024

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NOONKOPIR GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2023 – KAJIADO COUNTY

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Noonkopir Girls Secondary School - Kajiado County set out on pages 1 to 26, which comprise of the statement of

Report of the Auditor-General on Noonkopir Girls Secondary School for the year ended 30 June, 2023 – Kajiado County

assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and statement of budget and actual amounts for the year then ended and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Noonkopir Girls Secondary School – Kajiado County as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

Basis for Qualified Opinion

1. Variances in the Financial Statements

Review of the financial statements revealed the following variances and inaccuracies;

- i. Examination of the statement of budgeted versus actual amounts revealed the following variances;
 - a. The statement of budgeted versus actual amounts reflects total miscellaneous income actual on comparable basis as Kshs.300,861 which differs from recomputed amount of Kshs.251,361 resulting in a difference of Kshs.49,500. Further, the statement reflects total income actual on comparable basis as Kshs.56,967,628 which differs from recomputed amounts of Kshs.56,918,129 also resulting in a variance of Kshs.49,500. The variances were not explained.
 - b. The statement of budgeted versus actual amounts reflects total expenditure for school fund actual on comparable basis as Kshs.41,581,672 which differs from recomputed amounts of Kshs.46,066,192 resulting in a variance of Kshs.4,484,520. The variance was not explained.
 - c. The statement of budgeted versus actual amounts reflects total expenditure final budget of Kshs.47,422,056 which differs from recomputed amounts of Kshs.59,538,006 resulting in a variance of Kshs.12,115,950. The variance was not explained.
 - d. The statement of budgeted versus actual amounts reflects total expenditure actual on comparable basis as Kshs.56,833,464 which differs from recomputed amounts of Kshs.62,562,084 resulting in a variance of Kshs.5,728,620. The variance was not explained.

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

- ii. The statement of assets and liabilities reflects accounts receivable balance of Kshs.13,068,050 which differs from recomputed amount of Kshs.13,059,200 reflected in Note 12 to financial statements resulting in a variance of kshs.8,850. The variance was not explained.

In the circumstances, the accuracy and completeness of statement of assets and liabilities balance of Kshs.13,068,050 could not be confirmed.

2. Long Outstanding Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.13,068,050 out of which Kshs.13,053,450 is in respect of fees arrears as disclosed in Note12 to the financial statements. Included in the balance are receivables amounting to Kshs.7,597,795 which had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance.

In the circumstances, the accuracy and full recoverability of the outstanding receivables balance of Kshs.13,068,050 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Noonkopir Girls Secondary School Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matters

Unresolved Prior Year Audit Matters

In the audit of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources 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. Long Outstanding Payables

The statement of assets and liabilities and as disclosed in Note 13 to the financial statements reflects accounts payables balance of Kshs.7,942,606. However, included in the balance are trade creditors balance of Kshs.5,968,620 out of which Kshs.1,343,210 was long outstanding over a year. This was contrary to Section 53(8) of the Public Procurement and Asset Disposal Act, 2015 which states that 'an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates'.

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

2. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.17,876,122. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2022/2023. NEMIS reflected nine hundred and thirteen (913) students while records from the County Director of Education had nine hundred and forty-seven (947) students, resulting to an overfunding of the School by an amount of Kshs.80,7183.34. This was contrary to the Ministry of Education Circular No: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, overfunding of the School may have affected service delivery to students.

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

The statement of receipts and payments reflects boarding and school fund payments amount of Kshs.59,710,809 as disclosed in Note 9 to the financial statements. Included

in the expenditure is an amount of Ksh.280,700 transferred to Kenya Secondary Schools Heads Association (KESSHA). However, KESSHA is a welfare organization that draws its membership from School Principals only. The organization is not defined in Government Funding system and there is no assurance that it has implemented effective, efficient, and transparent financial management and internal control systems to manage the funds transferred by schools.

In the circumstances, value for money transferred to KESSHA amounting to Ksh.280,700 could not be confirmed.

4. Lack of Adequate School Capacity

Review of section (c) of the summary report of the performance of the School on capacity of the School revealed that the School did not have indoors playing facilities and equipment for provisions for persons with disabilities. Further, the School's main library is congested, with poor lighting and no fire extinguisher or sprinkling system. In addition, the School lacks a modern basketball court and a tennis court.

It was also noted that the School sickbay is small with low bed capacity forcing students that are unwell to sit outside awaiting treatment. It was observed that the School has poor drainage, and during rainy season it floods exposing learners to health hazards.

In the circumstances, the effectiveness in learning could not be confirmed.

5. Lack of a Procurement Function

During the audit it was established that the school had no procurement function contrary to section 47(1) and (2) of the Public Procurement and Disposal Act 2015 which states that a procurement function shall be handled by procurement professionals whose qualifications are recognized in Kenya. (2) The head of the procurement function shall among other functions under this Act, be responsible for rendering procurement professional advice to the accounting officer.

In the circumstances, Management was in breach of law.

6. Textbooks

Review of documents revealed the following anomalies;

i. Excess Supply of Books

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of records revealed that the Institute distributed two thousand five hundred and ninety nine (2,599) books including: Fathers of Nations', The Samaritan", A parliament of Owls, Nguu za jadi" and " Bembea ya maisha" to the School. However, only two thousand two hundred and ninety-five (2,295) books were issued to the students,

resulting to an unexplained excess text books of three hundred and four (304) books in the School store at the time of audit.

In the circumstances, value for money on the excess three hundred and four (304) text books could not be confirmed.

ii. **Undelivered Books**

During the year under review, the Ministry of Education distributed textbooks to public secondary schools through Kenya Institute of Curriculum Development (KICD). Examination of student book ratio revealed a deficiency between the number of text books available and the student enrollment for the respective class including books titled "A Silent Song and Other Stories", "An Artist of the Floating World" and "Mapambazuko ya Machweo" resulting in one thousand one hundred and thirty (1,130) undelivered books at the library as at the time of audit.

In the circumstances, value for money on the undelivered one thousand one hundred and thirty (1,130) text books could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Ownership Documents

Annex II to the financial statement reflects summary of fixed assets balance of Kshs.190,011,905. Included in the amount is land and motor-vehicle of Kshs.94,000,000 and Kshs.2,640,000 respectively. However, the School had an allotments letter and not a title deed for the land.

In the circumstances, the ownership and safe custody of the fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of the 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 the financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the School or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's

ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the School to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the School to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 November, 2024

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

6. Statement Of Receipts and Payments For the Year Ended 30th June 2023

Description Of Vote Head	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Government grants for tuition	1	2,514,995.00	2,762,810.20
Government grants for operations	2	11,764,127.30	19,353,064.30
Government Grants for infrastructure	3	3,597,000.00	-
School fund income- parents' contributions	4	45,658,261.21	41,947,100.26
Miscellaneous incomes	5	13,947,117.75	16,508,226.40
Total Receipts		77,481,501.26	80,571,201.16
Payments			
Tuition	6	3,090,494.00	2,770,261.00
Operations	7	11,435,280.00	23,223,198.00
Infrastructure	8	6,254,440.00	-
Boarding and school fund	9	59,710,809.24	63,029,117.95
Total Payments		80,491,023.24	89,022,576.95
Surplus/Deficit		(3,009,521.98)	(8,451,375.79)

The school financial statements were approved on 16/10/2024 and signed by:



Name: Dr. Joseph I. Kiarie

Chair BOM

Date: 16/10/2024



Name: Mrs. Naomi Kuria
School Principal/ Secretary
to BOM

Date: 16/10/2024



Name: Cecilia Cherono

Bursar/ Finance Officer

Date: 16/10/2024

THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL

Date:

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

7. Statement of Assets and Liabilities As At 30th June 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	10	4,606,634.19	3,928,393.66
Cash balances	11	51,718.00	15,054.00
Total cash and cash equivalent		4,658,352.19	3,943,447.66
Account's receivables	12	13,068,049.94	12,265,312.57
Total financial assets		17,726,402.13	16,208,760.23
Financial liabilities			
Accounts payables	13	7,942,606.35	3,415,442.47
Net financial assets		9,783,795.78	12,793,317.76
Represented by			
Accumulated fund b/fwd	14	12,793,317.76	21,244,693.55
Surplus/deficit for the year		(3,009,521.98)	(8,451,375.79)
Net financial position		9,783,795.78	12,793,317.76

The school's financial statements were approved on 16/10/2024 and signed by:



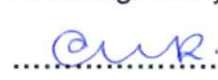
Name: Dr. Joseph I. Kiarie
Chair BOM

Date: 16/10/2024



Name: Mrs. Naomi Kuria
School Principal/ Secretary to
BOM

Date: 16/10/2024



Name: Cecilia Cherono
Bursar/ Finance Officer

Date: 16/10/2024

THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL

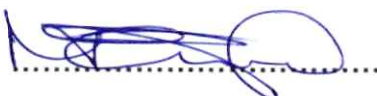
Date:

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

8. Statement of Cash Flows for the Year Ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Cash from Operating Activities			
Receipts			
Government grants for tuition	1	2,514,995.00	2,762,810.20
Government grants for operations	2	11,764,127.30	19,353,064.30
Government grants for infrastructure	3	3,597,000.00	-
School fund income- parents contributions/ fees	4	45,658,261.21	41,947,100.26
Other income	5	13,947,117.75	16,508,226.40
Total receipts		77,481,501.26	80,571,201.16
Payments			
Cash outflows for tuition	6	3,090,494.00	2,770,261.00
Cash outflows for operations	7	11,435,280.00	23,223,198.00
Cash outflows for infrastructure	8	6,254,440.00	-
Cash outflows Boarding/lunch and school fund payments	9	59,710,809.24	63,029,117.95
Total payments		80,491,023.24	89,022,576.95
Net cash inflow/outflow from operating activities		(3,009,521.98)	(8,451,375.79)
Net increase in accounts Receivables		(802,737.37)	(930,431.99)
Net increase in accounts Payables		4,527,163.88	2,558,100.67
Net increase/decrease in cash and cash equivalents		714,904.53	(6,823,707.11)
Cash and cash equivalent at beginning of the FY		3,943,447.66	10,767,154.77
Cash and cash equivalent at end of the FY		4,658,352.19	3,943,447.66

The school's financial statements were approved on 16/10/2024 and signed by:



Name: Dr. Joseph I. Kiarie

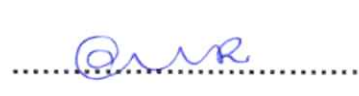
Chair BOM

Date: 16/10/2024



Name: Mrs. Naomi Kuria
School Principal/ Secretary to BOM

Date: 16/10/2024



Name: Cecilia Cherono

Bursar/ Finance Officer

Date: 16/10/2024

THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL

Date:.....3.....

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2023

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	% Of Utilization
	a	b	c=a+b	d	e=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts					
(1) Capitation Grant on Tuition					
Exercise Books	1,304,116.80	0	1,304,116.80	986,109.82	76%
Laboratory Equipment	1,086,764.00	0	1,086,764.00	628,747.82	58%
Internal Exams	652,058.40	0	652,058.40	145,640.00	22%
Teaching / Learning Materials	1,304,116.80	0	1,304,116.80	754,497.36	58%
sub-total	4,347,056.00	-	4,347,056.00	2,514,995.00	58%
(2) Capitation Grant on Operations					
Personnel Emoluments	4,930,300.00	0	4,930,300.00	3,501,291.05	71%
Repairs And Maintenance	986,060.00	0	986,060.00	697,613.04	71%
Local Transport / Travelling	986,060.00	0	986,060.00	697,612.94	71%
Electricity And Water	1,972,120.00	0	1,972,120.00	1,406,226.33	71%
Medical	681,850.00	0	681,850.00	183,300.00	27%
Administration Costs	986,060.00	0	986,060.00	697,611.94	71%
Activity	1,573,500.00	0	1,573,500.00	366,600.00	23%
sub-total	12,115,950.00	0	12,115,950.00	7,550,255.30	62%

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

3) FDSE for infrastructure					
Maintenance & Improvement MoE	5,900,000.00	0	5,900,000.00	3,597,000.00	61%
sub-total	5,900,000.00	0	5,900,000.00	3,597,000.00	61%
(4) Fees Charged on Parents					
Personnel Emoluments	2,832,300.00	0	2,832,300.00	3,017,223.00	107%
Repairs And Maintenance	1,573,500.00	0	1,573,500.00	3,362,039.02	214%
Local Transport / Travelling	1,594,480.00	0	1,594,480.00	1,748,895.50	110%
Electricity And Water	3,147,000.00	0	3,147,000.00	3,342,591.00	106%
Administration Costs	1,521,050.00	0	1,521,050.00	1,718,047.00	113%
Activity	524,500.00	0	524,500.00	559,488.00	107%
Fee On Boarding Equipment and Stores	25,522,170.00	0	25,522,170.00	29,256,233.79	115%
sub-total	36,715,000.00	-	36,715,000.00	43,004,517.31	117%
5) Miscellenous Income					
Rent income	210,000.00	0	210,000.00	116,000.00	55%
canteen	100,000.00	0	100,000.00	135,361.00	135%
sub total	310,000.00	-	310,000.00	300,861.00	97%
Total Income	59,388,006.00	-	59,388,006.00	56,967,628.61	96%
(6) Expenditure For Tuition					
TLM	1,304,116.80	0	1,304,116.80	673,786.00	52%
Exercise Books	1,304,116.80	0	1,304,116.80	1,188,550.00	91%
Laboratory Equipment	1,086,764.00	0	1,086,764.00	870,478.00	80%
Internal Exams	652,058.40	0	652,058.40	357,200.00	55%

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

sub total	4,347,056.00	-	4,347,056.00	3,090,014.00	71%
(7) Expenditure For Operations					
Personnel Emoluments	4,930,300.00	0	4,930,300 00	3,051,340 00	62%
Repairs, Maintenance & Improvements	986,060.00	0	986,060 00	332,064 00	34%
Local Transport / Travelling	986,060.00	0	986,060.00	724,509 00	73%
Electricity, Water and Conservancy	1,972,120 00	0	1,972,120 00	1,079,169 00	55%
Medical	681,850 00	0	681,850.00	213,914 00	31%
Administration Costs	986,060.00	0	986,060.00	960,715 00	84%
Activity Expenses	1,573,500.00	0	1,573,500.00	791,167.00	50%
Sub total	12,115,950.00	0	12,115,950.00	7,152,878.00	59%
(8) Expenditure For infrastructure					
Construction of DORMS	5,900,000 00	0	5,900,000.00	6,253,000.00	106%
Sub total	5,900,000.00	-	5,900,000.00	6,253,000.00	106%
(9) Expenditure For school fund/lunch/boarding					
Personnel Emoluments	2,832,300 00	0	2,832,300.00	3,835,854.00	135%
Repairs, Maintenance and Improvements	1,783,500.00	0	1,783,500 00	4,886,300.00	274%
Local Transport / Travelling	1,594,480.00	0	1,594,480.00	2,223,559 58	139%
Electricity, Water and Conservancy	3,147,000.00	0	3,147,000.00	3,772,219 00	120%
Administration Costs	1,521,050.00	0	1,521,050 00	2,492,731.37	164%

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Activity	524,500.00	0	524,500 00	551,605 00	105%
Boarding Equipment and Stores	25,772,170.00	0	25,772,170.00	28,303,923 54	110%
Sub total	37,175,000.00	-	37,175,000.00	41,581,672.49	112%
Totals	59,538,006.00	-	47,422,056.00	56,833,464.49	120%

- i Over utilization of incomes is due to under voting in the budget
- ii. Under utilization of incomes has been occasioned by the students enrolment which was higher than the budget.
- iii. Over utilization of expenditure was due to inflation of some commodities
- iv Under utilization of expenditure was as a result of uneven distribution of votes

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	986,109.82	871,542.20
Laboratory Equipment	628,747.82	565,381.00
Internal Exams	145,640.00	-
Teaching / Learning Materials	754,497.36	1,325,887.00
Total	2,514,995.00	2,762,810.20

2 Government Grants for Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,501,291.05	2,849,537.10
Repairs And Maintenance	697,613.04	4,545,254.00
Local Transport / Travelling	697,612.94	1,150,077.00
Electricity And Water	1,406,226.33	1,612,741.00
Medical	183,300.00	168,400.00
Administration Costs	697,611.94	1,107,457.20
Activity	366,600.00	665,100.00
NSSF	130,329.00	45,200.00
NHIF	52,300.00	77,450.00
SACCO	367,530.00	512,948.00
PAYE	17,213.00	23,265.00
Rent Income	49,500.00	68,500.00
Infrastructure account.	3,597,000.00	6,527,135.00
Total	11,764,127.30	19,353,064.30

3 Government Grants for infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Maintenance & Improvement	3,597,000.00	-
Total	3,597,000.00	-

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

4 School Fund Income - Parents Contribution/Fees

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel emoluments	3,017,223.00	3,339,377.00
Repairs and maintenance	3,362,039.92	2,110,630.70
Local transport / travelling	1,748,895.00	1,909,997.32
Electricity and water	3,342,591.00	4,371,526.00
Medical	200.00	-
Administration costs	1,718,047.00	1,927,405.02
Activity	559,488.00	553,640.00
Fee on Boarding Equipment and stores	29,256,233.79	27,600,190.22
Development	2,653,543.00	134,334.00
Total	45,658,261.21	41,947,100.26

5 Miscellaneous Incomes

Description	2022-2023	2021-2022
	Kshs	Kshs
Student ID Card	98,950.00	168,210.00
Uniform	4,539,483.00	8,263,232.00
NSSF	120,668.00	9,200.00
NHIF	38,400.00	16,700.00
PAYE	12,295.00	3,593.00
SACCO	271,631.00	107,312.00
Rent Income	116,000.00	98,500.00
Bursary	8,273,868.00	7,485,872.00
Pocket money	127,650.00	12,300.00
School Magazine	106,500.00	-
Bus hire	15,000.00	-
Canteen	135,361.00	-
Farm A/c	-	213,475.00
Savings A/c interest	91,311.75	129,832.40
Total	13,947,117.75	16,508,226.40

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

6 Tuition

Description	2022-2023	2021-2022
	Kshs	Kshs
Exercise Books	1,188,550.00	582,500.00
Laboratory Equipment	870,478.00	830,556.00
Teaching / Learning Materials	673,786.00	1,355,155.00
Exams And Assessment	357,200.00	-
Bank Charges	480.00	2,050.00
Total	3,090,494.00	2,770,261.00

7 Operations

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,051,340.00	3,471,034.00
Repairs And Maintenance	332,064.00	2,221,420.00
Local Transport / Travelling	724,509.00	885,265.00
Electricity And Water	1,079,169.00	1,845,554.00
Medical	213,914.00	317,787.00
Administration Costs	960,715.00	2,547,122.00
Activity	791,167.00	438,000.00
NSSF	130,329.00	45,200.00
NHIF	52,300.00	77,450.00
SACCO	367,530.00	512,948.00
PAYE	17,213.00	23,265.00
Insurance	118,030.00	110,285.00
Transfer Infrastructure	-	3,115,500.00
Infrastructure account.	3,597,000.00	7,610,304.00
Bank charges Infrastructure	-	2,064.00
Total	11,435,280.00	23,223,198.00

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

8 Infrastructure

Description	2022-2023	2021-2022
	Kshs	Kshs
Construction of dormitory	6,253,000.00	-
Bank charges	1,440.00	-
Total	6,254,440.00	-

9 Boarding And School Fund

Description	2022-2023	2021-2022
	Kshs	Kshs
Personnel Emoluments	3,835,854.00	2,215,739.00
Boarding	28,303,923.54	30,012,895.00
Activity	551,605.00	129,780.00
Repairs And Maintenance & Improvements	4,886,300.00	5,704,103.00
Local Transport / Travelling	2,223,559.58	865,670.00
Electricity And Water	3,772,219.00	2,651,284.00
Development	-	2,049,000.00
Administration Costs	2,492,731.37	1,639,943.10
Student ID	98,600.00	176,900.00
Uniform	4,539,483.00	8,263,232.00
NSSF	120,668.00	9,200.00
NHIF	38,400.00	16,700.00
PAYE	12,295.00	3,593.00
SACCO	271,631.00	107,312.00
Bursary	8,273,868.00	7,485,872.00
Pocket money	127,650.00	12,300.00
Magazine	148,205.00	-
Infrastructure A/c	-	1,666,000.00
Savings A/c bank charges	13,816.75	19,594.85
Total	59,710,809.24	63,029,117.95

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	2022-2023	2021-2022
	Active/Dormant		Kshs	Kshs
Tuition Account	Active	1102703591	6,070.40	48,139.40
Operations Account	Active	1102707368	613,639.80	142,347.50
School Fund Account/Boarding	Active	1102723908	187,111.19	40,148.96
Savings Account	Active	1102358967	3,800,380.35	1,040,885.35
Infrastructural Account	Active	1268258156	(567.55)	2,656,872.45
Total			4,606,634.19	3,928,393.66

11 Cash In Hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Notes and Coins	51,718.00	15,054.00
Total	51,718.00	15,054.00

12 Accounts Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Fees Arrears	13,053,499.94	12,250,762.57
Other Non-Fees Receivables		
Salary Advances (list/schedule attached)	5,700.00	14,550.00
Total	13,068,049.94	12,265,312.57

Notes to the Financial Statements (continued)

13 b Ageing Analysis of Accounts Receivable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,866,441.00	24%	4,652,968.00	29%
Between 1- 2 years	4,652,968.00	28%	3,387,289.63	21%
Between 2-3 years	7,597,794.57	48%	7,909,190.95	50%
Less: Recoveries	(3,063,703.63)	%	(3,698,686.01)	%
Total (should tie to note 13 a)	13,053,499.94	100%	12,250,762.57	100%

13 Accounts Payable

Description	2022-2023	2021-2022
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	5,968,620.00	1,343,210.00
Prepaid Fees	1,973,986.35	2,072,232.47
Total	7,942,606.35	3,415,442.47

14a. Ageing Analysis of Accounts Payable

Description	2022-2023		2021-2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	6,328,620.00	83%	1,343,210.00	100%
Between 1- 2 years	1,343,210.00	17%	-	%
Payments	(1,703,210.00)	%	-	%
Total (should tie to note 14)	5,968,620.00	100%	1,343,210.00	100%

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (continued)

14 Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Balances	3,928,393.66	10,687,502.77
Cash Balances	15,054.00	79,652.00
Receivables	12,265,312.57	11,334,880.58
Payables	(3,415,442.47)	(857,341.80)
Total	12,793,317.76	21,244,693.55

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.

15 Biological assets

Description	Numbers	2022-2023	2021-2022
		Kshs	Kshs
Trees	675	675,000	675,000
Total		675,000	675,000

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Other important disclosure notes

16 Stock/ Inventory

1 Stock/ Inventory

Description	2022/2023	2021/2022
	Kshs	Kshs
Food stuffs	640,250.00	638,650.00
Lab consumables	346,436.00	312,284.50
Office stationery	580,519.00	495,008.00
Medicine	23,865.00	-
Total	1,591,070.00	1,445,942.50

FOODSTUFFS

ITEM	BALANCE IN STOCK	
Salt	336 kg	16,800.00
Cocoa	84 pcs	21,000.00
Tea leaves	12.5 kg	15,000.00
Maize	2550 kg	114,750.00
Beans	2593 kg	259,300.00
Rice	824 kg	98,880.00
Cooking oil	186 ltrs	40,920.00
Maize flour	736 kg	73,600.00
		640,250.00

Medical Consumables 2022/ 2023

NO	Item	Balance	Amount
1.	PANADOL	265 TABS	1,325.00
2.	SALBUTAMOL	350 TABS	3,500.00
3.	AMPICLOX	2000 CAPS	4,000.00
4.	BRUFEN	470 TABS	2,350.00
5.	OMEPRAZOLE	450 TABS	4,500.00
6.	TRINIDAZOLE	224 TABS	1,120.00
7.	DOXY	270 CAPS	4,050.00
8.	CETRIZINE	172 TABS	860.00
9.	PREDISOLONE	50 TABS	250.00
10.	METRINIDAZOLE	56 TABS	560.00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

11	GLOVES	1 PKT	1,000 00
12	DEAP HEAT SPRAY	1 PC	350.00
	TOTAL		23,865.00

Stationeries Inventory For The Year 2022/2023

No	Item	Balance In Stock	Amount
1	BIRO PENS	336	6,720 00
2	WHITE BOARD MARKERS	209	52,459 00
3	WHITE BOARD INKS	115	17,250 00
4	PERMANENT MARKERS	10	28,750 00
5	SPRING FILES	68	5,440.00
6	BOX FILES	24	7,200 00
7	STAPLE PINS	22	11,000 00
8	WHITE OUT	1	100 00
9	DUSTERS	30	3,000 00
10	REGISTERS	20	6,000 00
11	MANILLA PAPERS	42	2,100 00
12	PRINTING PAPERS	100	75,000 00
13	2 QUIRE COUNTERBOOKS	10	2,000 00
14	4 QUIRE COUNTERBOOKS	6	2,400 00
15	MARK BOOKS	30	6,000 00
16	FULL SCAPS	7	4,900 00
17	GRAPH PAPERS	11	11,000 00
18	CARBON PAPERS	153	1,530 00
19	S1 CONSUMABLE LEDGER 4QUIRE	0	0
20	S1 CONSUMABLE LEDGER 2QUIRE	4	2,000 00
21	S2 PERMANENT LEDGER	4	4,000 00
22	TONER KYOCERA TK-7105	3	14,000.00
23	RISO CZ TONER	1	6,000 00
24	RISO CZ MASTER	3	13,500.00
25	HP TONER 53A	2	17,000 00
26	HP TONER 26A	4	56,000 00
27	KYOCERA TONER TK-3130	2	9,000 00
28	HP TONER 106A	2	17,000 00
29	EPSON 103 INK	4	1,000 00
30	CELLOTAPES	12	2,400 00
31	MASKING TAPE	52	1,040 00
32	GLUESTICKS	1	150 00
33	STAMP PAD INK	2	400 00
34	QUALITY ASSURANCE BOOKS	45	4,500 00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

35	PAPER PUNCH DS 540	2	1,000.00
36	STAPLERS DS 45	0	0
37	RUBBER BANDS PACKETS	2	600 00
38	HIGHLIGHTER	4	600 00
39	DUSTLESS CHALK PACKETS	45	5,400 00
40	THUMB TACKS PACKETS	112	1,120 00
41	PAPER CLIPS	17	1,700.00
42	OFFICE PINS	19	1,900 00
43	EXERCISE BOOKS 200PGS3 - CARTONS	16	136,000 00
44	EXERCISE BOOKS 120PGS3 – PCS	125	12,500.00
45	EXERCISE BOOKS 96PGS3 – CARTONS	6	360.00
46	GRAPH BOOKS - PCS	190	28,500 00
	TOTAL		580,519.00

Laboratory Consumables Balances 2022/2023

S/No	Item	Unit	Balance	Cost
1	Agar	Grams	15	45 00
2	Active yeast	Grams	60	180 00
3.	Aluminium nitrate	Grams	900	2,700 00
4.	Ammonium sulphate	Grams	80	240.00
5.	Ammonium ferrous sulphate	Grams	800	2,400 00
6	Ammonium nitrate	Grams	190	570 00
7.	Ammonium chloride	Grams	220	660 00
8.	Ammonia solution	ml	1000	1,800 00
9.	Acetone	ml	4400	7,920 00
10.	Aluminium oxide	Grams	300	300 00
11	Aluminium chloride	Grams	100	240 00
12.	Aluminium sulphate	Grams	550	1,320 00
13	Ascorbic acid	Grams	240	576 00
14	Benedict's solution	ml	2300	575 00
15.	Bromothymol blue	Grams	110	27 50
16.	Barium nitrate	Grams	45	135 00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

17.	Barium chloride	Grams	350	630 00
18.	Bromine liquid	ml	200	12,800.00
19.	Benzene	Grams	1500	3,720.00
20	Bicarbonate indicator	ml	550	400.00
21	Calcium nitrate	Grams	370	740 00
22.	Copper nitrate	Grams	300	1,500.00
23.	Calcium hydroxide	Grams	450	360 00
24.	Copper (II) oxide	Grams	310	21,700 00
25.	Charcoal activated	Grams	100	360.00
S/NO	ITEM	UNIT	BALANCE	-
27	Calcium powder	Grams	60	180 00
28	Copper carbonate	Grams	390	1,188.00
29	Copper chloride	Grams	50	150 00
30.	Calcium hypochlorite	Grams	250	750 00
31	Calcium carbonate	Grams	380	4,704 00
32.	Cobalt (II) chloride	Grams	110	330 00
33.	Cotton thread	Roll	3	1,500.00
34.	Chloroform	ml	1380	2,484 00
35.	Calcium oxide	Grams	360	1,080 00
36.	Copper powder	Grams	430	1,290 00
37	Dextrose monohydrate	Grams	170	510.00
38	DCPIP	Grams	97	12,125 00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

39.	Distilled water	Litres	200	7,000 00
40	Ethanol	ml	2100	13,650 00
41	Fructose	Grams	75	135 00
42	Formalin	ml	350	1,050 00
43.	Filter papers	Packets	4	2,400 00
44.	Ferric nitrate	Grams	180	540 00
45.	Ferrous sulphate	Grams	1200	4,680 00
46.	Copper (II) sulphate	Grams	200	1,400.00
47.	Ferric chloride	Grams	620	3,100 00
48.	Glucose	Grams	2000	4,000 00
49.	Glycerine	ml	3100	26,040 00
51	Hydrogen peroxide	ml	2700	1,620 00
52.	Hydrochloric acid	ml	6000	4,800.00
53	Iodine crystals	Grams	159	497 00
54	Iron filings	Grams	260	520.00
S/NO	ITEM	UNIT	BALANCE	-
55.	Iron powder	Grams	1200	3,600 00
56.	Lactose	Grams	110	330 00
57.	Lycopodium powder	Grams	84	6,720 00
58.	Litmus paper (blue)	Packets	3	3,750 00
59.	Litmus paper (red)	Packets	12	15,000 00
60.	Labels	Packets	12	120 00
61.	Lead (II) carbonate	Grams	420	1,050 00

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

62.	Lead (II) nitrate	Grams	170	510 00
63.	Litmus solution	ml	800	2,000 00
64.	Methylene blue	ml	140	2,800 00
65.	Methyl orange	ml	1300	13,000 00
66.	Methanol	ml	0	-
67.	Magnesium sulphate	Grams	500	1,750 00
68.	Magnesium carbonate	Grams	750	1,500.00
69.	Manganese (IV) oxide	Grams	245	735 00
70.	Magnesium oxide	Grams	260	810 00
71.	Cell tape	Roll	0	-
72.	Magnesium ribbon	Roll	1	900.00
73.	Magnesium chloride	Grams	450	1,350 00
74.	Marble chips	Grams	300	150 00
75.	Methylene blue	ml	1700	3,800 00
76.	Naphthalene powder	Grams	320	960 00
77.	Naphthalene balls	Grams	190	570 00
78.	Nitric acid	ml	1900	1,843 00
79.	Olive oil	Grams	900	5,940 00
80.	Oxalic acid	Grams	1100	1,320 00
81.	Pyragallol	Grams	230	690 00
82.	Phenophthalein powder	Grams	80	40 00
83.	Potassium nitrate	Grams	3450	3,450.00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

S/NO	ITEM	UNIT	BALANCE	
84.	Potassium carbonate	Grams	135	632.00
85.	Potassium permanganate	Grams	680	2,880.00
86.	Potassium hydroxide	Grams	0	-
87.	Potassium nitrate	Grams	250	250.00
88.	Potassium iodide	Grams	250	3,125.00
89.	Potassium chloride	Grams	1590	1,600.00
90.	Potassium metal	Grams	45	135.00
91.	Pepsin	Grams	256	768.00
92.	Plasticine	Grams	3000	6,000.00
93.	Potassium chlorate	Grams	2500	7,500.00
94.	Rubber tubing	Roll	$\frac{3}{4}$	750.00
95.	Rubber bungs	Pieces	165	495.00
96.	Starch	Grams	250	750.00
97.	Sucrose	Grams	0	-
98.	Sodium nitrate	Grams	600	1,800.00
99.	Sodium sulphate	Grams	900	2,700.00
100.	Sodium thosulphate	Grams	678	2,034.00
101.	Silver nitrate	Grams	0	-
102.	Sodium hydroxide	Grams	1000	4,200.00
103.	Sodium metal	Grams	90	270.00
104.	Sulphur powder	Grams	705	2,115.00
105.	Sulphuric acid	ml	4000	6,000.00
106.	Sodium hydrogen carbonate	Grams	1335	934.00
107.	Sodium chloride	Grams	610	60.00
108.	Sodium nitrite	Grams	170	510.00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

109.	Ticker timer tape	Roll	1 8	90 00
110.	Test tubes	Pieces	900	1,800 00
111.	Universal indicator solution	ml	1050	3,150 00
112.	Visking tubing	M	0	-
S/NO	ITEM	UNIT	BALANCE	-
113	Wooden splints	Packets	¼	150 00
114.	Wax	Grams	1480	3,540 00
115.	Zinc sulphate	Grams	950	2,850 00
116	Zinc nitrate	Grams	250	1,250 00
117	Zinc oxide	Grams	285	570.00
118.	Zinc metal	Grams	175	595 00
119.	Zinc powder	Grams	290	986 00
120.	Zinc carbonate	Grams	260	884 00
121.	Zinc chloride	Grams	310	744 00
122.	Universal indicator paper	Pieces	1 ½	1,875.00
124.	Benzoic acid	Grams	1200	4,000 00
125.	Aluminium foil	Roll	0 5	240 00
126.	Hydrated copper (II) sulphate	Grams	1520	4,560 00
127.	Sodium carbonate	Grams	1030	3,090 00
128.	Malleic acid	Grams	800	2,400 00
129.	Aceto orcein	Grams	95	285 00
130.	Surgical blades	Pieces	125	250 00
131	Zinc powder	Grams	450	1,350.00
132	Dry cells	Pair	7	560 00
133.	Lithium metal	Grams	20	400 00
134	Calcium sulphate	Grams	600	1,800.00
135	Gas mask	Pieces	7	210 00
136.	Cyclohexane	ml	200	600.00
137	Sodium iodide	Grams	100	3,000 00
138	Gas catridges	Pieces	10	1,800 00
139.	Magassium powder	Grams	750	2,250 00
140.	Match box	Pieces	7	35.00
141.	Egg albumen	Grams	450	1,350 00
S/NO	ITEM	UNIT	BALANCE	-
142	Amylase enzyme	Grams	85	255 00
143	Sodium tetraborate	Grams	500	1,500 00

Noonkopir Girls Secondary School

Annual Report and Financial Statements For the year ended 30th June 2023

144.	Ammonium iodide	Grams	100	300.00
145.	Disinfectant Dettol	ml	2000	2,000.00
146.	Glass tubing	Pieces	5	50.00
147.	Oxalic acid	Disinfectant	1250	3,750.00
148.	Evaporating dish	Pieces	5	500.00
149.	Ammonium carbonate	Grams	350	1,050.00
150.	Trypsin	Grams	850	2,550.00
151.	Liquid paraffin	ml	4000	8,000.00
	Total			346,436.50

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

2 Progress On Follow Up Of Auditor Recommendations

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

Ref No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)



THE BOM SECRETARY
 NOONKOPIR GIRLS' SECONDARY SCHOOL

Sign and Date
 Principal

Date:.....

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

12. Annexes
Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply Of Goods						
Namelock Ribs Butchery	250,560.00		0	250,560.00		
Mubaza Enterprises	15,000.00		0	15,000.00		
Mistanego Agencies	9,500.00		0	9,500.00	18,400	Continuing supplier
Jakter enterprises	740,390.00		0	740,390.00		
Micfra Enterprises Ltd	644,000.00		0	644,000.00		
Grace Mwhaki Ngigi	102,525.00		0	102,525.00	29,250	Continuing supplier
DPL Festive	673,620.00		0	673,620.00	235,957	Continuing supplier
Japama G.G Suppliers	476,232.00		0	476,232.00	42,565	Continuing supplier
Masterquick col service ltd	230,000.00		0	230,000.00		
Proter Consultant Ltd	168,270.00		0	168,270.00	26,806	Continuing supplier
Gifan Enterprises	448,090.00		0	448,090.00	105,270	Continuing supplier
Ndaragwa Hardware	283,875.00		0	283,875.00	55,837	Continuing supplier
james wandeto	160,000.00		0	160,000.00		
Lenana Pharmaceuticals	6,100.00		0	6,100.00	40,805	Continuing supplier
Sopeo Kenya	33,750.00		0	33,750.00		

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
Ecopetrol K Ltd	21,720.00		0	21,720.00	3,435	Continuing supplier
Unvesal D. Systems	129,000.00		0	129,000.00		
Patrima Investments	399,450.00		0	399,450.00	25,900	Continuing supplier
Aspet School Supplies	365,680.00		0	365,680.00	60,200	Continuing supplier
Melody B.Shop & stationers	69,200.00		0	69,200.00		
Melody B.Shop & stationers	70,000.00		0	70,000.00		
Scarpany Ventures	11,700.00		0	11,700.00		
Unvesal D. Systems	37,000.00		0	37,000.00		
crescentec computers	45,000.00		0	45,000.00		
Sub-Total	5,390,662.00			5,390,662.00	644,425	
Supply Of Services						
Chania E&B	120,270.00		0	120,270.00		
rentoline ltd	90,300.00		0	90,300.00		
Unvesal D. Systems	40,000.00		0	40,000.00		
Secura africa ltd	35,000.00		0	35,000.00		
Lorna Naserian	18,000.00		0	18,000.00		
Tina Malombe	6,700.00		0	6,700.00		
Work-safe systems	40,650.00		0	40,650.00		
KPLC	227,038.00		0	227,038.00		
Sub-Total	577,958.00		0	577,958.00		
Grand Total	5,968,620.00		0	5,968,620.00	644,425	

Noonkopir Girls Secondary School
Annual Report and Financial Statements For the year ended 30th June 2023

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2023
Land 1			94,000,000.00	0	0	94,000,000.00
Buildings And Structures			44,390,000.00	1,000,000.00	0	45,390,000.00
Motor Vehicles			2,640,000.00	0	0	2,640,000.00
Office Equipment, Furniture And Fittings			13,969,500.00	0	0	13,969,500.00
ICT Equipment, And Other ICT Assets			1,674,500.00	0	0	1,674,500.00
Tools And Apparatus			2,919,995.00	1,000,910.00	0	3,920,905.00
Textbooks			10,077,850.00	522,150.00	0	10,600,000.00
Other Machinery And Equipment			16,727,000.00	1,090,000.00	0	17,817,000.00
Heritage And Cultural Assets			0	0	0	0
Intangible Assets-Soft Ware			0	0	0	0
Total			186,398,845.00	3,613,060.00	0	190,011,905.00