

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 20 FEB 2015 DAY: THURSDAY

TABLED BY: HON. MADMI WAQO, MP
DEPUTY MAJORITY WHIP

CLERK-AT-THE-TABLE: INZOPU MWALE

REPORT

OF

THE AUDITOR-GENERAL

ON

NOONKOPIR GIRLS SECONDARY SCHOOL

**FOR THE YEAR ENDED
30 JUNE, 2022**

KAJIADO COUNTY



NOONKOPIR GIRLS' SECONDARY SCHOOL

PUBLIC SECONDARY SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022**

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

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

Table of Contents

Page

I. Key School Information And Management	IV
II. Summary Report Of Performance Of The School	viii
III. Statement Of School Management Responsibility.	x
IV. Report Of The Independent Auditors (<i>To be attached</i>)	xi
V. Statement Of Receipts And Payments Period To 30 th June 2022	1
VI. Statement Of Financial Assets And Financial Liabilities As At 30 th June 2022	2
VII. Statement of Cash Flows for The Period Ended 30 th June 2022	3
VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2022	4
IX. Significant Accounting Policies	8
X. Notes To The Financial Statements	10

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

I. 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 03/03/2016 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 918 number of students as at 30th June 2022. It has Six streams and 39 teachers of which 6 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	13/05/2019
2	Mrs. Florence Kimeu	Secretary - Principal	13/05/2019
3	Mrs. Evelyne Legis	Vice Chairperson	13/05/2019
4	Dr. Stephen Macharia	Member	13/05/2019
5	Mr. Simon Romo	Member	13/05/2019
6	Mrs. Jane Somoire	Member	13/05/2019
7	Dr. Carlos Nakuo	Member	13/05/2019
8	Mr. Wesley Kasuku	Member – Rep CEB	13/05/2019
9	Rev. John Keroka	3 Members - Community	13/05/2019
10	Mrs. Roseannet Wanja	Member Rep Teachers	13/05/2019
11	Mrs. Jane Kariuki	Member Special Needs	13/05/2019
12	Brenda Karemi	Rep Students	13/05/2019

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

			Member	
4	Academic Committee	1. Dr. Stephen Macharia 2. Mrs. Faith Nemayian 3. Mr. Wesley Kasuku 4. Mrs. Roseannet Njagi	Chairperson Member Member Member	1 out of 1 1 out of 1 1 out of 1 1 out of 1
5	Development Committee	1. Dr. Stephen Macharia 2. Dr. Joseph Kiarie 3. Mrs. Jane Somoire 4. Mrs. Florence Kimeu 5. Mrs. Peris Kemboi	Chairperson Member Member Member Member	0 out of 0 0 out of 0 0 out of 0 0 out of 0 0 out of 0
6	Discipline and welfare Committee	1. Mrs. Jane Kariuki 2. Dr. Joseph Kiarie 3. Pst. James Timado	Chairperson Member Member	0 out of 0 0 out of 0 0 out of 0
7	Adhoc Committee (if any during the year)			

(d) School operation Management

For the financial year ended 30th June 2022 the School day-to-day management was under the following persons:

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

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

The function of the School Board of Management include:

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

(c) Committees of the Board

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Dr. Joseph Kiarie 2. Mrs. Evelyne Legis 3. Dr. Stephen Macharia 4. Mrs. Jane Somoire	BOM Chair Vice Chair Member PA Chair	0 out of 0 0 out of 0 0 out of 0 0 out of 0
2	Audit Committee	1. Mr. Samson Kariuki 2. Mrs. Evelyne Legis 3. Dr. Carlos Nakuo	Chairperson Member Member	0 out of 0 0 out of 0 0 out of 0
3	Finance, procurement and general purposes Committee	1. Dr. Joseph Kiarie 2. Mr. Samson Kariuki 3. Pst. John Keroka	Chairperson Member	0 out of 0 0 out of 0 0 out of 0

(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
KCB Paybill No 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

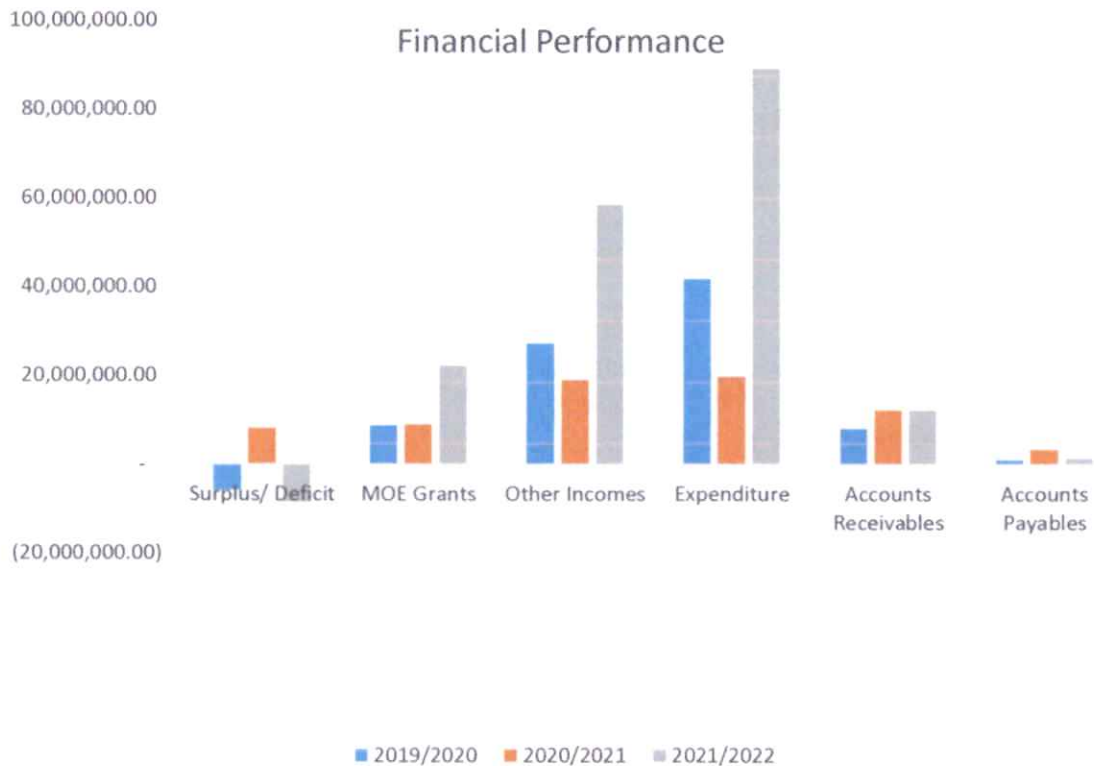
Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

II. 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	2019/2020	2020/2021	2021/2022
Surplus/ Deficit	(5,724,977.82)	8,144,703.70	(8,451,375.79)
MOE Grants	8,791,259.00	8,933,332.20	22,115,874.50
Other Incomes	27,180,596.72	18,987,851.06	58,455,326.66
Expenditure	41,696,833.54	19,776,479.56	89,022,576.95
Accounts Receivables	8,062,201.95	11,334,880.58	12,265,312.57
Accounts Payables	1,033,990.00	857,341.80	3,415,442.47



Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

b) Teacher Student ratio:

NO. OF TEACHERS	TSC 33	BOM 6	TRANSFER IN - 0	TRANSFER OUT - 0	TOTAL 39	RATIO 1:23
NO. OF STUDENTS	918				918	

a) Mean score in the 2022 KCSE:

YEAR	2021	2020	2019
MEAN SCORE	5.352	5.918	5.669

b) Number of Candidates in the 2021 KCSE:

YEAR	2021	2020	2019
NO. OF CANDIDATES	156	148	124

c) Capacity of the school:

FACILITY	Classrooms	Dormitories	Dining Hall	Toilets	Laboratories	Computer Lab
CAPACITY	45	240	800	54	90	25
Number	16	3	1	6	3	1

d) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	MOE	Ongoing	12,048,510.00	8,094,492.00	2023

THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL



Date:.....

School Principal


III. Statement Of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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, 2022, and of the school's financial position as at that date.

Name: Dr. Joseph I. Kiarie
Designation: Chairman, School Board of Management
Sign: 
Date: 16/10/2024

Name: Mrs. Naomi Kuria
Designation: School Principal & Secretary to Board of Management
Sign:  **THE BOM SECRETARY**
Date: 16/10/2024 **NOONKOPIR GIRLS' SECONDARY SCHOOL**

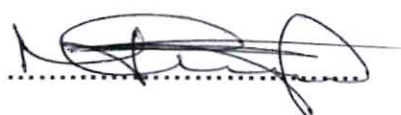
Name: Cecilia Cheronro **Date:**.....
Designation: Bursar/ Finance Officer
Sign: 
Date: 16/10/2024

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

V. Statement Of Receipts And Payments Period To 30th June 2022

Description Of Vote Head	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Capitation grants for tuition	1	2,762,810.20	964,877.75
Capitation grants for operations	2	19,353,064.30	7,968,454.45
School fund income- parents' contributions	3	41,947,100.26	13,624,467.39
School fund income- other receipts	4	16,508,226.40	5,363,383.67
Total Receipts		80,571,201.16	27,921,183.26
Payments			
Payments for tuition	5	2,770,261.00	919,860.00
Payments for operations	6	23,223,198.00	4,633,169.00
Boarding and school fund payments	7	63,029,117.95	14,223,450.56
Total Payments		89,022,576.95	19,776,479.56
Surplus/Deficit		(8,451,375.79)	8,144,703.70

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:

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NOONKOPIR GIRLS SECONDARY SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – 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 22, which comprise of the statement of

financial assets and financial liabilities as at 30 June, 2022, 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 effects of the matter 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, 2022 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

Long Outstanding Receivables

The statement of financial assets and liabilities and as disclosed in Note 10 to the financial statements reflects accounts receivables balance of Kshs.12,265,313. Included in the balance is Kshs.7,909,191 which was 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.12,265,313 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 qualified 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 report 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, 2022.

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. Unconfirmed Students Enrolment Data

The statement of receipts and payments reflects capitation grants for tuition, capitation grants for operations and infrastructure grants totalling Kshs.22,115.874. 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 2021/2022, NEMIS reflected eight hundred and forty-two (842) students while records from the County Director of Education had nine hundred and nine (909) students, resulting to an overfunding of the School by an amount of Kshs.370,713. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 dated 16 June, 2021 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate.

In the circumstances, overfunding of the School may have affected service delivery to students.

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

The statement of receipts and payments reflects capitation grants for operations amount of Kshs.19,353,064 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Included in the amount is Kshs.3,320,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the School's facilities. However, Nil amounts was transferred to infrastructure account, leaving a balance of Kshs.3,320,000 as at 30 June, 2022. This was contrary to the Ministry of Education Circular Ref. No: MOE.HQS/3/13/3 dated June, 2021, directed that infrastructure grants, as well as maintenance and improvement funds, should be transferred to the School infrastructure account fifteen (15) days after receipt of the funds in the operations account.

In the circumstances, Management was in breach of law.

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.63,029,118 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Ksh.438,000 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 Kshs.438,000 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 and based on the audit procedures performed, except for 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. Inadequate Management of Textbooks

Review of documents revealed the following anomalies in the management of textbooks;

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 seven hundred and forty-one (741) books (Mapambazuko ya Machweo na hadithi nyingine, An artist of the floating world and Bembea ya Maisha) to the School while only six hundred and ninety (690) books were issued to the students, resulting to an unexplained excess text books of fifty one (51) books in the School store.

In the circumstances, value for money on the excess fifty-one (51) books 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 resulting in two hundred and thirty (230) undelivered books (titled a silent song and other stories) at the library as at the time of audit.

In the circumstances, value for money on the undelivered two hundred and thirty(230) text books could not be confirmed.

2. Lack of Ownership Documents

Annex II to the financial statement reflects summary of fixed assets balance of Kshs.186,398,845. Included in the amount is land and motor-vehicle of Kshs.94,000,000 and Kshs.2,640,000 respectively. However, the School did not have a title deed for the land.

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

3. 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.

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

14 November, 2024

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

VI. Statement Of Financial Assets And Financial Liabilities As At 30th June 2022

Description	Note	2021-2022 Kshs	2020-2021 Kshs
Financial Assets			
Cash and cash equivalents			
Bank balances	8	3,928,393.66	10,687,502.77
Cash balances	9	15,054.00	79,652.00
Total cash and cash equivalent		3,943,447.66	10,767,154.77
Account's receivables	10	12,265,312.57	11,334,880.58
Total financial assets		16,208,760.23	22,102,035.35
Financial liabilities			
Accounts payables	11	3,415,442.47	857,341.80
Net financial assets		12,793,317.76	21,244,693.55
Represented by			
Accumulated fund b/fwd	12	21,244,693.55	13,099,989.85
Surplus/deficit for the year		(8,451,375.79)	8,144,703.70
Net financial position		12,793,317.76	21,244,693.55
			-

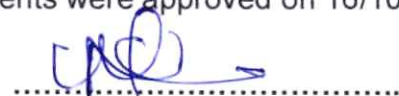
The school's financial statements were approved on 16/10/ 2024 and signed by:



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
 Reports and Financial Statements For the year ended 30th June 2022

VII. Sstatement of Cash Flows for The Period Ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Operating activities			
Receipts			
Capitation grants for tuition	1	2,762,810.20	964,877.75
Capitation grants for operations/ infrastructure	2	19,353,064.30	7,968,454.45
School fund income- parents contributions/ fees	3	41,947,100.26	13,624,467.39
School fund income- other receipts	4	16,508,226.40	5,363,383.67
Total receipts		80,571,201.16	27,921,183.26
Payments			
Payments for tuition	5	2,770,261.00	919,860.00
Payments for operations	6	23,223,198.00	4,633,169.00
Boarding and school fund payments	7	63,029,117.95	14,223,450.56
Total payments		89,022,576.95	19,776,479.56
Net cash flow from operating activities		(8,451,375.79)	8,144,703.70
Cashflow from investing activities			
Increase in Trade receivables	13	(930,431.99)	(3,272,678.63)
Increase in Trade payables	14	2,558,100.67	(176,648.20)
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalent		(6,823,707.11)	4,695,376.87
Cash and cash equivalent at beginning of the year	15	10,767,154.77	6,071,777.90
Cash and cash equivalent at end of the year	10	3,943,447.66	10,767,154.77

VIII. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2022

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs			Kshs	Kshs
Receipts						
(1) Capitation Grant on Tuition						
Exercise Books	1,449,120.00	0	1,449,120.00	871,542.20	577,577.80	60%
Laboratory Equipment	600,000.00	0	600,000.00	565,381.00	34,619.00	94%
Internal Exams	67,500.00	0	67,500.00	0	67,500.00	0%
Teaching / Learning Materials	1,908,660.00	0	1,908,660.00	1,325,887.00	582,773.00	69%
Sub-Total	4,025,280.00	0.00	4,025,280.00	2,762,810.20	1,262,469.80	69%
(2) Capitation Grant on Operations						
Personnel Emoluments	4,834,200.00	0	4,834,200.00	2,849,537.10	1,984,662.90	59%
Repairs And Maintenance	1,584,240.00	0	1,584,240.00	4,545,254.00	(2,961,014.00)	287%
Local Transport / Travelling	1,539,720.00	0	1,539,720.00	1,150,077.00	389,643.00	75%
Electricity And Water	2,646,000.00	0	2,646,000.00	1,612,741.00	1,033,259.00	61%
Medical	823,160.00	0	823,160.00	168,400.00	654,760.00	20%
Administration Costs	1,320,480.00	0	1,320,480.00	1,107,457.20	213,022.80	84%

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Activity	1,055,040 00	0	1,055,040 00	665,100 00	389,940 00	63%
Insurance	756,000 00	0	756,000.00	0 00	756,000.00	0%
Sub-Total	14,558,840.00	0	14,558,840.00	12,098,566.00	2,460,273.70	83%
Infrastructure income						
RMI	6,527,135 00	0	6,527,135 00	6,527,135 00	0.00	100%
Sub-Total	6,527,135.00	0	6,527,135.00	6,527,135.00	0.00	100%
(3) Fees Charged on Parents						
Personnel Emoluments	2,604,000.00	0	2,604,000.00	3,339,377.00	(735,377.00)	128%
Repairs And Maintenance	2,016,000.00	0	2,016,000.00	2,110,630.70	(94,630.70)	105%
Local Transport / Travelling	546,000 00	0	546,000.00	1,909,997 32	(1,363,997.32)	350%
Electricity And Water	4,116,000.00	0	4,116,000.00	4,371,526.00	(255,526 00)	106%
Administration Costs	1,554,000.00	0	1,554,000 00	1,927,405 02	(373,405.02)	124%
Activity	126,000 00	0	126,000 00	553,640 00	(427,640 00)	439%
Fee On Boarding Equipment and Stores	23,087,400 00	0	23,087,400 00	27,600,190 22	(4,512,790.22)	120%
Sub-Total	34,049,400.00	0	34,049,400.00	41,812,766.26	(7,763,366.26)	123%
Other Income						
Rent Income	138,000 00	0	138,000 00	98,500.00	39,500.00	71%
Sub-Total	138,000.00	0	138,000.00	98,500.00	39,500.00	71%
Total Income	59,298,655.00	0	59,298,655.00	63,299,778.00	(4,001,122.76)	107%

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

(1) Expenditure For Tuition						
Exercise Books	1,449,120.00	0	1,449,120.00	582,500.00	866,620.00	40%
Laboratory Equipment	600,000.00	0	600,000.00	830,556.00	(230,556.00)	138%
Internal Exams	67,500.00	0	67,500.00	0	67,500.00	0%
Teaching / Learning Materials	1,908,660.00	0	1,908,660.00	1,355,155.00	553,505.00	71%
Sub-Total	4,025,280.00	0.00	4,025,280.00	2,768,211.00	1,257,069.00	69%
(2) Expenditure For Operations						
Personnel Emoluments	4,834,200.00	0	4,834,200.00	3,471,034.00	1,363,166.00	72%
Repairs, Maintenance & Improvements	1,584,240.00	0	1,584,240.00	2,221,420.00	(637,180.00)	140%
Local Transport / Travelling	1,539,720.00	0	1,539,720.00	885,265.00	654,455.00	57%
Electricity, Water and Conservancy	2,646,840.00	0	2,646,840.00	1,845,554.00	801,286.00	70%
Medical	823,160.00	0	823,160.00	317,787.00	505,373.00	39%
Administration Costs	1,320,480.00	0	1,320,480.00	2,547,122.00	(1,226,642.00)	193%
Activity Expenses	1,055,040.00	0	1,055,040.00	438,000.00	617,040.00	42%
Insurance	756,000.00	0	756,000.00	110,285.00	645,715.00	15%
Sub-Total	14,559,680	0	14,559,680	11,836,467	2,723,213.00	81%
Expenditure Infrastructure						
RMI	6,527,135	0	6,527,135	7,610,304	(1,083,169.00)	117%
Sub-Total	6,527,135	0	6,527,135	7,610,304	(1,083,168.00)	117%

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

(3) Expenditure For School Fund						
Personnel Emoluments	2,604,000 00	0	2,604,000 00	2,215,739.00	388,261 00	85%
Repairs, Maintenance and Improvements	2,016,000 00	0	2,016,000.00	5,704,103.00	(3,688,103 00)	283%
Local Transport / Travelling	546,000 00	0	546,000 00	865,670.00	(319,670 00)	159%
Electricity, Water and Conservancy	4,116,000 00	0	4,116,000 00	2,651,284.00	1,464,716.00	64%
Activity	1,584,000 00	0	1,584,000.00	129,780.00	1,454,220.00	8%
Boarding Equipment and Stores	23,087,400.00	0	23,087,400.00	30,012,895.00	(6,925,495.00)	130%
Administration Costs	1,554,000.00	0	1,554,000 00	1,639,943.10	(85,943.10)	106%
Sub-Total	35,507,400.00	0	35,507,400.00	43,219,414.10	(7,712,014.10)	127%
Total Expenditure	60,619,495.00	0	60,619,495.00	65,434,396	(4,814,900.10)	111%

- i In both Tuition and Operations accounts income the capitations were generally below 90% because the government did not remit the capitations as expected and there were cases of transfer out of students
- ii In school fund account under the income section most of the vote heads recorded collections above 100% due to increase in enrolment during the year.
- iii. In both Tuition and Operations expenditure there was under utilization due to short fall in capitation and the school spend only the available funds.
- iv The expenditure for school fund account there was over utilization in Repairs, Maintenance and Improvement, Boarding and transport due high cost of living.

IX. 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 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*.

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.

Significant Accounting Policies (Continued)

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. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements. Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years.

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 2022.

X. Notes To The Financial Statements

1 Capitation Grant for Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise Books	871,542.20	264,166.50
Laboratory Equipment	565,381.00	327,477.00
Teaching / Learning Materials	1,325,887.00	373,234.25
Total	2,762,810.20	964,877.75

2 Capitation Grant for Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,849,537.10	1,390,677.45
Repairs And Maintenance	4,545,254.00	2,771,250.00
Local Transport / Travelling	1,150,077.00	765,100.00
Electricity And Water	1,612,741.00	765,100.00
Rent Income	68,500.00	44,000.00
Administration Costs	1,107,457.20	765,100.00
Activity	665,100.00	443,400.00
Medical	168,400.00	-
SACCO	512,948.00	324,180.00
PAYE	23,265.00	13,307.00
NSSF	45,200.00	29,200.00
NHIF	77,450.00	56,650.00
Infrastructure grants	6,527,135.00	600,490.00
Total	19,353,064.30	7,968,454.45

3 Parents Contribution/Fees - School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel emoluments	3,339,377.00	792,443.00
Repairs and maintenance	2,110,630.70	104,591.00
Local transport / travelling	1,909,997.32	64,078.00
Electricity and water	4,371,526.00	1,010,185.33
Administration costs	1,927,405.02	499,832.23
Activity	553,640.00	11,060.00

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Description	2021-2022	2020-2021
	Kshs	Kshs
Fee On Boarding Equipment and Stores	27,600,190.22	11,142,277.83
Development	134,334.00	-
Total	41,947,100.26	13,624,467.39

4 Other Receipts – School Fund Account

Description	2021-2022	2020-2021
	Kshs	Kshs
Rent Income	98,500.00	-
Income From Farming Activities	213,475.00	-
Student ID	168,210.00	4,550.00
Uniform	8,263,232.00	237,400.00
SACCO	107,312.00	-
PAYE	3,593.00	-
NSSF	9,200.00	-
NHIF	16,700.00	-
Bursary	7,485,872.00	3,148,812.00
Pocket Money	12,300.00	30,900.00
Savings Account interest	129,832.40	
Development	-	1,930,651.67
Bore hole	-	11,070.00
Total	16,508,226.40	5,363,383.67

5 Payments For Tuition

Description	2021-2022	2020-2021
	Kshs	Kshs
Exercise Books	582,500.00	276,600.00
Laboratory Equipment	830,556.00	328,800.00
Teaching / Learning Materials	1,355,155.00	313,980.00
Bank Charges	2,050.00	480.00
Total	2,770,261.00	919,860.00

Notes To The Financial Statements (Continued)

6 Payments For Operations

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	3,471,034.00	1,762,091.00
Administration Cost	2,547,122.00	1,094,403.00
Repairs And Maintenance & Improvements	2,221,420.00	57,187.00
Local Transport / Travelling	885,265.00	238,700.00
Electricity And Water	1,845,554.00	661,108.00
Medical	317,787.00	149,062.00
Activity Expenses	438,000.00	120,000.00
Insurance Cost	110,285.00	125,351.00
Infrastructure Account	3,115,500.00	-
SACCO	512,948.00	324,180.00
PAYE	23,265.00	13,307.00
NSSF	45,200.00	29,200.00
NHIF	77,450.00	56,650.00
Infrastructure payments	7,610,304.00	-
Bank charges Infrastructure	2,064.00	1,930.00
Total	23,223,198.00	4,633,169.00

Notes To The Financial Statements (Continued)

7 Boarding And School Fund Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Personnel Emoluments	2,215,739.00	85,200.00
Repairs And Maintenance & Improvements	5,704,103.00	912,850.00
Local Transport / Travelling	865,670.00	362,150.00
Electricity And Water	2,651,284.00	1,063,613.00
Administration Costs	1,639,943.10	209,015.56
Uniform	8,263,232.00	124,816.00
Farm Account	-	199,644.00
Pocket Money	12,300.00	15,900.00
Fee On Boarding Equipment and Stores	30,012,895.00	8,101,450.00
Infrastructure Account	1,666,000.00	-
Activity	129,780.00	-
Development	2,049,000.00	-
Student ID	176,900.00	-
SACCO	107,312.00	-
PAYE	3,593.00	-
NSSF	9,200.00	-
NHIF	16,700.00	-
Bursary	7,485,872.00	3,148,812.00
Savings Account bank charges	19,594.85	
Total	63,029,117.95	14,223,450.56

Notes To The Financial Statements (Continued)

8 Bank Accounts

Name Of Bank, Account No. & Currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account	1102703591	48,139.40	55,590.20
Operations Account	1102707368	142,347.50	2,847,509.20
School Fund Account/Boarding	1102723908	40,148.96	1,445,650.12
Savings Account	1102358967	1,040,885.35	2,596,647.80
Infrastructural Account	1268258156	2,656,872.45	3,742,105.45
Total		3,928,393.66	10,687,502.77

9 Cash In Hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Operation Account	12,617.00	78,856.00
School Fund account	2,437.00	796.00
Total	15,054.00	79,652.00

10 Accounts Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears	12,250,762.57	11,315,680.58
Salary Advances	14,550.00	19,200.00
Total	12,265,312.57	11,334,880.58

Description	2021-2022	2020-2021
	Kshs	Kshs
Fees Arrears For Current Year	4,652,968.00	3,387,289.63
Fees Arrears For The Previous Year	3,387,289.63	3,085,605.00
Fees Arrears For Prior Periods (Over Two Years)	7,909,190.95	4,976,596.95
Less Recoveries	(3,698,686.01)	(133,811.00)
Total	12,250,762.57	11,315,680.58

11 Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors (See Ageing Below and Appendix 1)	1,343,210.00	(81,376.00)
Prepaid Fees	2,072,232.47	938,717.80
Total	3,415,442.47	857,341.80

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade Creditors for Current Year	1,343,210.00	0
Trade Creditors for The Previous Year	-	697,009.00
Trade Creditors for Prior Periods (Over Two Years)	-	-
Less Payment	-	(778,385.00)
Total	1,343,210.00	(81,376.00)

12 Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Balances	10,687,502.77	6,068,787.90
Cash Balances	79,652.00	2,990.00
Receivables	11,334,880.58	8,062,201.95
Payables	(857,341.80)	(1,033,990.00)
Total	21,244,693.55	13,099,989.85

Other important disclosure notes

IPSAS 1 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.

13 Biological assets

Description	Numbers	2021-2022	2020-2021
		Kshs	Kshs
Trees	675	675,000.00	564,000.00
Total		675,000.00	564,000.00

Other important disclosure notes

14 Stock/ Inventory

Description	2021/2022	2020/2021
	Kshs	Kshs
a) Inventory		
Stock/ inventory at beginning of the year	1,567,975.50	450,720.00
Stock/ inventory purchased during the year	32,783,156.00	9,021,310.00
Stock/ inventory issued during the year	(32,905,189.00)	(7,904,054.50)
Balance at end of the year	1,445,942.50	1,567,975.50

Description	2021/2022	2020/2021
	Kshs	Kshs
Food stuffs	638,650.00	644,020.00
Lab consumables	312,284.50	346,436.50
Office stationery	495,008.00	577,519.00
Total	1,445,942.50	1,567,975.50

Stock Inventory Schedules

Foodstuffs

ITEM	BALANCE IN STOCK	
Salt	136 kg	6,800.00
Cocoa	94 pcs	23,500.00
Tea leaves	10 kg	12,000.00
Maize	3550 kg	159,750.00
Beans	2390 kg	239,000.00
Rice	724 kg	86,880.00
Cooking oil	126 ltrs	27,720.00
Maize flour	830 kg	83,000.00
Total		638,650.00

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Laboratory Consumables Balances 2021/2022

S/NO	Item	Unit	Balance	Historical Cost Kshs
1.	Agar	Grams	10	30.00
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
17.	Barium chloride	Grams	350	630.00
18.	Bromine liquid	ml	100	6,400.00
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	222	15,540.00
25.	Charcoal activated	Grams	100	360.00
S/NO	ITEM	UNIT	BALANCE	
26.	Copper turnings	Grams	0	
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	9.7	12,125.00
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

Noonkopir Girls' Secondary School

Reports and Financial Statements For the year ended 30th June 2022

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	1720	14,448.00
50.	Gloves surgical	Packets	0	0
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
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	300	3,000.00
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.	Phenolphthalein powder	Grams	80	40.00
83.	Potassium nitrate	Grams	3450	3,450.00
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

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

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.	Sodium nitrate	Grams	600	1,800.00
98.	Sodium sulphate	Grams	900	2,700.00
99.	Sodium thosulphate	Grams	678	2,034.00
100.	Sodium hydroxide	Grams	1000	4,200.00
101.	Sodium metal	Grams	90	270.00
102.	Sulphur powder	Grams	705	2,115.00
103.	Sulphuric acid	ml	4000	6,000.00
104.	Sodium hydrogen carbonate	Grams	1335	934.00
105.	Sodium chloride	Grams	610	60.00
106.	Sodium nitrite	Grams	170	510.00
107.	Ticker timer tape	Roll	1.8	90.00
108.	Test tubes	Pieces	900	1,800.00
109.	Universal indicator solution	ml	1050	3,150.00
110.	Wooden splints	Packets	$\frac{1}{4}$	150.00
111.	Wax	Grams	1480	3,540.00
112.	Zinc sulphate	Grams	950	2,850.00
113.	Zinc nitrate	Grams	250	1,250.00
114.	Zinc oxide	Grams	285	570.00
115.	Zinc metal	Grams	175	595.00
116.	Zinc powder	Grams	290	986.00
117.	Zinc carbonate	Grams	260	884.00
118.	Zinc chloride	Grams	310	744.00
119.	Universal indicator paper	Pieces	1 $\frac{1}{2}$	1,875.00
120.	Benzoic acid	Grams	1200	4,000.00
121.	Aluminium foil	Roll	0.5	240.00
122.	Hydrated copper (II) sulphate	Grams	1520	4,560.00
123.	Sodium carbonate	Grams	1030	3,090.00
124.	Malleic acid	Grams	800	2,400.00
125.	Aceto orcein	Grams	95	285.00
126.	Surgical blades	Pieces	125	250.00
127.	Zinc powder	Grams	450	1,350.00
128.	Dry cells	Pair	7	560.00
129.	Lithium metal	Grams	20	400.00
130.	Calcium sulphate	Grams	600	1,800.00
131.	Gas mask	Pieces	7	210.00
132.	Cyclohexane	ml	200	600.00
133.	Sodium iodide	Grams	100	3,000.00
134.	Gas catridges	Pieces	10	1,800.00
135.	Magassium powder	Grams	750	2,250.00

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

136.	Match box	Pieces	7	35.00
137.	Egg albumen	Grams	450	1,350.00
138.	Amylase enzyme	Grams	85	255.00
139.	Sodium tetraborate	Grams	500	1,500.00
140.	Ammonium iodide	Grams	100	300.00
141.	Disinfectant Dettol	ml	2000	2,000.00
142.	Glass tubing	Pieces	5	50.00
143.	Oxalic acid	Disinfectant	1250	3,750.00
144.	Evaporating dish	Pieces	5	500.00
145.	Ammonium carbonate	Grams	350	1,050.00
146.	Trypsin	Grams	850	2,550.00
147.	Liquid paraffin	ml	4000	8,000.00
148.	Total			312,284.50

Stationeries Inventory for The Year 2021/2022

NO	Item	Balance In Stock	Historical Cost Kshs
1	BIRO PENS	192	3,840.00
2	WHITE BOARD MARKERS	198	49,698.00
3	WHITE BOARD INKS	67	10,050.00
4	PERMANENT MARKERS	12	34,500.00
5	SPRING FILES	70	5,600.00
6	BOX FILES	10	3,000.00
7	STAPLE PINS	110	55,000.00
8	WHITE OUT	13	1,300.00
9	DUSTERS	36	3,600.00
10	REGISTERS	21	6,300.00
12	PRINTING PAPERS	85	63,750.00
13	2 QUIRE COUNTERBOOKS	23	4,600.00
14	4 QUIRE COUNTERBOOKS	10	4,000.00
15	MARK BOOKS	6	1,200.00
16	FULL SCAPS	15	10,500.00
17	GRAPH PAPERS	2	2,000.00
18	CARBON PAPERS	7	70.00
19	S1 CONSUMABLE LEDGER 4QUIRE	2	1,000.00
20	S1 CONSUMABLE LEDGER 2QUIRE	4	4,000.00
21	S2 PERMANENT LEDGER	3	3,000.00
23	RISO CZ TONER	2	12,000.00
24	RISO CZ MASTER	4	18,000.00
25	HP TONER 53A	2	17,000.00
26	HP TONER 26A	2	28,000.00
27	KYOCERA TONER TK-3130	2	9,000.00
28	HP TONER 106A	3	25,500.00
29	EPSON 103 INK	5	1,500.00
30	CELLOTAPES	27	5,400.00
31	MASKING TAPE	11	220.00

Noonkopir Girls' Secondary School
Reports and Financial Statements For the year ended 30th June 2022

32	GLUESTICKS	4	600.00
33	STAMP PAD INK	8	1,600.00
34	QUALITY ASSURANCE BOOKS	20	2,000.00
35	PAPER PUNCH DS 540	2	1,000.00
36	STAPLERS DS 45	0	0
37	RUBBER BANDS PACKETS	2	600.00
38	HIGHLIGHTER	12	1,800.00
39	DUSTLESS CHALK PACKETS	45	5,400.00
40	THUMB TACKS PACKETS	118	1,180.00
41	PAPER CLIPS	18	1,800.00
42	OFFICE PINS	19	1,900.00
43	EXERCISE BOOKS 200PGS3 - CARTONS	11	93,500.00
	TOTAL		495,008.00

15 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
 Reports and Financial Statements For the year ended 30th June 2022

Annex 1 - 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						
Grace Mwhaki Ngigi	29,250		0	29,250	0	
Japama G.G Suppliers	42,565		0	42,565	0	
Bora bora gateway butchery	60,260		0	60,260	0	
Ndaragwa hardware	55,837		0	55,837	0	
Bidii investments	33,325		0	33,325	0	
Gifan enterprises	120,370		0	120,370	0	
DPL Festive Ltd	235,957		0	235,957	0	
Mistanego Agencies	18,400		0	18,400	0	
Noonkopir township	29,600		0	29,600	0	
Champion eletricals	360,000		0	360,000	0	
Ecopetrol K Ltd	3,435		0	3,435	0	
Proter Consultant	26,806		0	26,806	0	
Lenana Pharmaceuticals	40,805		0	40,805	0	
Patrima Investments	25,900		0	25,900	0	
Aspet School Supplies	60,200		0	60,200	0	
Cliff-Njo Enterprises	60,000		0	60,000	0	
Weimaasi Investments	81,000		0	81,000	0	
Sub-Total	1,283,710			1,283,710		
Supply Of Services						
Raphael Mutuku Mweleli	33,000		0	33,000	0	
Magina metal fabricators	13,500		0	13,500	0	
Dorda Security Ltd	13,000		0	13,000	0	
Sub-Total	59,500		0	59,500	0	
Grand Total	1,343,210		0	1,343,210	0	

Noonkopir Girls' Secondary School
 Reports and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary Of Fixed Assets Register

Asset Class	Date purchased	Location	Historical Cost b/f (Kshs) 1 st July 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 2022
Land 1			94,000,000.00	0	0	94,000,000.00
Buildings And Structures			44,390,000.00	0	0	44,390,000.00
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			2,671,095.00	248,900.00	0	2,919,995.00
Textbooks			8,987,850.00	1,090,000.00	0	10,077,850.00
Other Machinery And Equipment			15,727,000.00	1,000,000.00	0	16,727,000.00
Total			184,059,945.00	2,338,900.00	0	186,398,845.00