

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 20 FEB 2025

DAY:

THURSDAY

TABLED
BY:

HOSP. ~~MWALE~~ ~~MWALE~~

CLERK-AT
THE-TABLE:

NAOMI WAQO, MP

INZOPU MWALE

OF

THE AUDITOR-GENERAL

ON

NOONKOPIR GIRLS SECONDARY SCHOOL

**FOR THE SIX (6) MONTHS' PERIOD ENDED
30 JUNE, 2021**

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**NOONKOPIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th June 2021**

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

**NOONKOPIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30TH June 2021**

**NOONKOPIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
Annual Report and Financial Statements
For the year ended 30TH June 2021**

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NOONKOPIR GRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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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 located in **Kajiado** County, **Isinya** Sub-County

The school was registered in **01/2016** 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 **740** numbers of students as at **30th June 2021**. It has **five** streams and **38** teachers of which **5** 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	Mr. 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	Mrs. Roseannette Njagi	Member Rep Teachers	13/05/2019
10	Rev. John Keroka	Member - Community	13/05/2019
11	Mrs. Jane Kariuki	Member Special Needs	13/05/2019
12	Brenda Karemi	Rep Students	13/05/2019

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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

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

- 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	Dr. Joseph Kiarie Dr. Stephen Macharia Mrs. Everlyne Legis Mrs Jane Somoire	Chairperson Member Member Member	0
2	Audit Committee	Mr. Samson Kariuki Mrs. Evelyne Legis Dr. Carlos Nakuo	Chairperson Member Member	0
3	Finance, procurement and general purposes Committee	Dr. Joseph Kiarie Mr. Samson Kariuki Pst. John Keroka	Chairperson Member Member	0

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

KEY SCHOOL INFORMATION AND MANAGEMENT (Continued)

(d) School operation Management

For the financial year ended 30th June 2021 the School day-to-day management was under the following persons:

Ref:	Designation	Name	TSC Number/Id No.
1	Principal	Mrs. Naomi Kuria	347379
2	Deputy Principal	Mrs. Peris Kemboi	422013
3	School Bursar	Cecilia Cheronu	ID 25387229

(e) Schools contacts

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

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Facebook:

(f) School Bankers

The school operated 5 bank accounts at the following bank.

1. Name of Bank: KCB
Branch: Kitengela
Account Number: 1102723908
School fund account
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: 1268258166
Infrastructure account
5. Name of Bank: KCB
Branch: Kitengela
Account Number: 1102358967
6. MPESA Pay Bill No. 522123, Acc no. 88457Kadm.no attached to **KCB** bank account

(g) Independent Auditors

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

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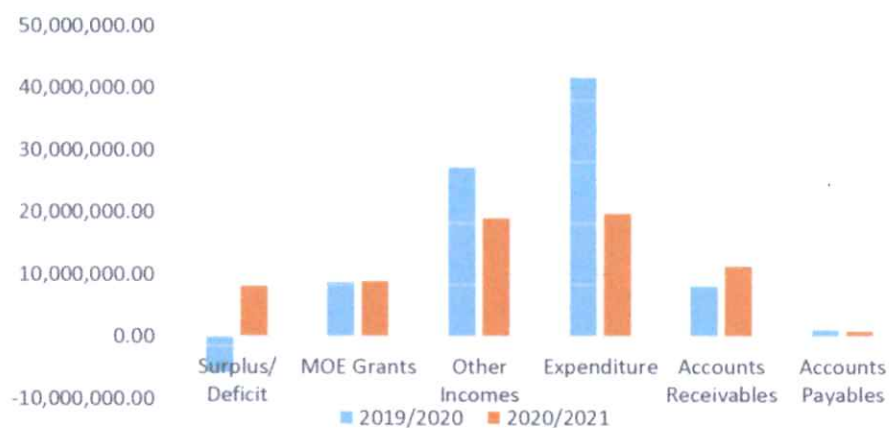
II. SUMMARY REPORT OF PERFORMANCE OF THE SCHOOL

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
Surplus/ Deficit	(5,724,977.82)	8,144,703.70
MOE Grants	8,791,259.00	8,933,332.20
Other Incomes	27,180,596.72	18,987,851.06
Expenditure	41,696,833.54	19,776,479.56
Accounts Receivables	8,062,201.95	11,334,880.58
Accounts Payables	1,033,990.00	857,341.80

Performance graph.



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b) Teacher Student ratio:

NO. OF TEACHERS	TSC 28	BOM 4	TRANSFER IN - 0	TRANSFER OUT - 0	TOTAL 32	RATIO 1:23
NO. OF STUDENTS	740				740	

c) Mean score in the 2020 KCSE:

YEAR	2020	2019	2018
MEAN SCORE	5.918	5.669	5.211

d) Number of Candidates in the 2020-2021 KCSE:

YEAR	2020	2019	2018
NO. OF CANDIDATES	148	124	119

e) Capacity of the school:

FACILITY	Classrooms	Dormitories	Dining Hall	Toilets	Laboratories	Computer Lab
CAPACITY	45	240	800	54	90	25
Number	13	3	1	6	3	1

f) Development projects carried out by the school

NO.	PROJECT	SOURCE FUNDS	STATUS
1.	Classrooms 4 No, staircase and 4 flush toilets	MOE- Infrastructure funds	80% complete
2.	Dormitory for 240 students	Parents contribution MOE- Infrastructure funds	50% complete

Sign



THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL

School Principal

Date:.....

STATEMENT OF SCHOOL MANAGEMENT RESPONSIBILITY

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

Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to 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, 2021, and of the school's financial position as at that date.

Name: Dr. Joseph Kiarie
Designation: Chairman, School Board of Management


Sign: 
Date: 11-10-2024

Name: Naomi Kuria
Designation: School Principal & Secretary to Board of Management

Sign:  **THE BOM SECRETARY**
Date: 11-10-2024 **NOONKOPIR GIRLS' SECONDARY SCHOOL**

Date:.....

Name: Cecilia Cheroni
Designation: Bursar/ Finance Officer

Sign: 
Date: 11-10-2024

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 SIX (6) MONTHS' PERIOD ENDED 30 JUNE, 2021 – 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 11 to 34, which comprise of the statement of

Report of the Auditor-General on Noonkopir Girls Secondary School for the Six (6) months' period ended 30 June, 2021 – Kajiado County

financial assets and financial liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and statement of budget and actual amounts for the Six (6) months' period 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, 2021 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 financial liabilities reflects accounts receivable balance of Kshs.11,334,881 in respect of fees arrears as disclosed in Note 10 to the financial statements. However, included in the balance are receivables amounting to Kshs.4,976,597 which had been outstanding for more than two (2) years.

In the circumstances, the recoverability of the receivables balance of Kshs.11,334,881 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.

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. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements to the Auditor-General on 30 September, 2022 instead of the statutory deadline of 30 September, 2021. This was contrary to the Ministry of Education circular Ref.No: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 which stated that the School's financial statements should be ready by 30 September, 2021 in compliance which Section 81 of the Public Finance Management Act, 2012 on preparation of the financial statements.

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

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.8,933,332. Comparison of data from National Education Management and information System (NEMIS) with records from the County Director of Education revealed that during the financial period ended 30 June, 2021, NEMIS reflected seven hundred and forty-one (741) students while records from the County Director of Education had seven hundred and fifty-seven students (757) students, resulting to an underfunding of the school by an amount of Kshs.187,026. 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, underfunding of the School may have affected service delivery to the students.

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

The statement of receipts and payments reflects operations grants amount of Kshs.7,968,454 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, 2021. 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, the Management was in breach of law.

4. 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.14,223,451 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Ksh.120,000 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 Ksh.120,000 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. 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 of three hundred and eight (308) for the respective form Three (3) and form four (4) classes respectively. Included books titled "Kigogo" and "Memories we lost" were not delivered resulting in six hundred and sixteen (616) undelivered books at the library as at the time of audit.

In the circumstances, value for money on the undelivered six hundred and sixteen (616) text books could not be confirmed.

ii. Excess Supply of Books

During the period 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 one hundred and eighteen (2,118) books including: "Blossoms of the Savannah", "Inheritance", "A Doll's House", "Chozi la Heri", "Tumbo Lisiloshiba" and "The Pearl" to the School. However, only one thousand eight hundred and forty eight (1,848) books were issued to the students, resulting to an unexplained excess text books of two hundred and seventy (270) books in the School store at the time of audit.

In the circumstances, value for money on the excess two hundred and seventy (270) 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.184,059,945. Included in the amount is land and motor-vehicle of Kshs.94,000,000 and Kshs.2,640,000 respectively. However, the School has an allotment letter and not title deed.

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

3. Lack of a Procurement Function

During the period under review 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, the 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

12 November, 2024

**NOONKOPIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL**
Annual Report and Financial Statements
For the year ended 30TH June 2021

STATEMENT OF RECEIPTS AND PAYMENTS PERIOD TO 30TH JUNE 2021

DESCRIPTION OF VOTE HEAD	Note	2020-2021 Kshs	2019-2020 Kshs
RECEIPTS			
Capitation grants for tuition	1	964,877.75	1,151,190.00
Capitation grants for operations	2	7,968,454.45	7,640,069.00
School Fund Income- Parents' Contributions	3	13,624,467.39	24,313,850.17
School Fund Income- Other receipts	4	5,363,383.67	2,866,746.55
TOTAL RECEIPTS		27,921,183.26	35,971,855.72
PAYMENTS			
Payments for Tuition	5	919,860.00	1,142,339.00
Payments for operations	6	4,633,169.00	9,495,960.90
Boarding and school fund payments	7	14,223,450.56	31,058,533.64
TOTAL PAYMENTS		19,776,479.56	41,696,833.54
SURPLUS/DEFICIT		8,144,703.70	(5,724,977.82)

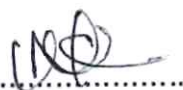
The school financial statements were approved on 11/10/2024 2024 and signed by:

Sign: 

Name: Dr. Joseph Kiarie

Chair BOM

Date: 11/10/2024

Sign: 

Name: Mrs. Naomi Kuria

School Principal/
Secretary to BOM

Date: 11/10/2024

Sign: 

Name: Cecilia Cherono

Bursar/
Finance Officer

Date: 11/10/2024

THE BOM SECRETARY
NOONKOPIR GIRLS' SECONDARY SCHOOL

Date:

NOONKOPIR GIRLS SECONDARY SCHOOL
 PUBLIC SECONDARY SCHOOL
 Annual Report and Financial Statements
 For the year ended 30TH June 2021

STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH
 JUNE 2021

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	10,687,502.77	6,068,787.90
Cash Balances	9	79,652.00	2,990.00
Total Cash and cash equivalent		10,767,154.77	6,071,777.90
Accounts receivables	10	11,334,880.58	8,062,201.95
TOTAL FINANCIAL ASSETS		22,102,035.35	14,133,979.85
FINANCIAL LIABILITIES			
Accounts Payables	11	857,341.80	1,033,990.00
NET FINANCIAL ASSETS		21,244,693.55	13,099,989.85
REPRESENTED BY			
Accumulated Fund b/fwd	13	13,099,989.85	18,824,967.67
Surplus/Deficit for the year		8,144,703.70	(5,724,977.82)
NET FINANCIAL POSITION		21,244,693.55	13,099,989.85

The School's financial statements were approved on 11/10/2024 2024 and signed by:

Name: Dr. Joseph Kiarie
 Chairman to BoM

Sign: 

Date: 11-10-2024

Name: Mrs. Naomi Kuria
 Principal/Secretary to
 BoM

Sign: 

Date: 11-10-2024

Name: Cecilia Cherono
 Bursar

Sign: 

Date: 11-10-2024

Date:.....

**NOONKOPIR GIRLS SECONDARY SCHOOL
PUBLIC SECONDARY SCHOOL
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STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
		Kshs	Kshs
Receipts for operating income			
Capitation grants for tuition	1	964,877.75	1,151,190.00
Capitation grants for operations	2	7,968,454.45	7,640,069.00
School fund income- Parents contributions/ fees	3	13,624,467.39	24,313,850.17
School fund income- other receipts	4	5,363,383.67	2,866,746.55
Total receipts		27,921,183.26	35,971,855.72
Payments			
Payments for Tuition	5	919,860.00	1,142,339.00
Payments for operations and infrastructure	6	4,633,169.00	9,495,960.90
Boarding and school fund payments	7	14,223,450.56	31,058,533.64
Total payments		19,776,479.56	41,696,833.54
Net cash flow from operating activities		8,144,703.70	(5,724,977.82)
Adjustments:			
Change in Accounts Receivables		(3,272,678.63)	(2,634,457.00)
Change in Accounts payables		(176,648.20)	(968,535.70)
NET INCREASE IN CASH AND CASH EQUIVALENTS		4,695,376.87	(9,327,970.52)
Cash and cash equivalent at BEGINNING of the year		6,071,777.90	15,399,748.42
Cash and cash equivalent at END of the year		10,767,154.77	6,071,777.90

The school financial statements were approved on 11/10/2024 2024 and signed by:

Sign: 

Name: Dr. Joseph Kiarie

Chair BOM

Date 11/10/2024

Sign: 

Name: Naomi Kuria

School Principal/
Secretary to BOM

Date: 11/10/2024

Sign: 

Name: Cecilia Cheron

Bursar/
Finance Officer

Date: 11/10/2024

THE BOM SECRETARY
NOONKOPIR GIRLS SECONDARY SCHOOL

Date:.....

STATEMENT OF BUDGETED VERSUS ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2021

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	247,520.00	-	247,520.00	264,166.50	(16,646.00)	107%
Laboratory equipment	400,000.00	-	400,000.00	327,477.00	72,523.00	82%
Teaching / learning materials	870,096.00	-	870,096.00	373,234.25	496,861.75	43%
Sub-total	1,517,616.00	-	1,517,616.00	964,877.75	552,738.25	64%
(2) CAPITATION GRANT ON OPERATIONS						
Personnel emoluments	851,740.00	-	851,740.00	1,390,677.45	(538,937.45)	163%
Repairs and maintenance	278,980.00	-	278,980.00	2,771,250.00	(2,492,270.00)	993%
Local transport / travelling	271,580.00	-	271,580.00	765,100.00	(493,520.00)	282%
Electricity and water	466,200.00	-	466,200.00	765,100.00	(298,900.00)	164%
Administration costs	232,360.00	-	232,360.00	765,100.00	(532,740.00)	329%
Activity	185,740.00	-	185,740.00	443,400.00	(257,660.00)	239%

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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
Sub-total	2,286,000.00	-	2,286,000.00	6,900,627.45	(4,614,027.45)	302%
(3) FEES CHARGED ON PARENTS						
Personnel emoluments	649,000.00	-	649,000.00	792,443.00	(143,443.00)	122%
Repairs and maintenance	236,000.00		236,000.00	104,591.00	131,409.00	44%
Local transport / travelling	675,000.00	-	675,000.00	64,078.00	610,932.00	9%
Electricity and water	1,256,000.00	-	1,256,000.00	1,010,185.00	245,814.67	80%
Administration costs	635,500.00		635,500.00	499,832.23	135,667.77	79%
Activity	135,000.00	-	135,000.00	11,060.00	123,940.00	8%
Fee on Boarding Equipment and Stores	11,653,560.00		11,653,560.00	11,142,277.83	511,282.17	96%
Sub-total	15,240,060.00	-	15,240,060.00	13,624,467.39	1,615,602.61	89%
TOTAL INCOME	19,044,276.00	-	19,044,276.00	21,489,972.59	(2,445,686.59)	113%
(1) EXPENDITURE FOR TUITION						
Exercise books	247,520.00	-	247,520.00	276,600.00	(29,080.00)	112%
Laboratory equipment	400,000.00	-	400,000.00	328,800.00	71,200.00	82%
Teaching / learning materials	870,096.00	-	870,096.00	313,980.00	556,116.00	36%

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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
Sub-total	1,517,616.00	-	1,517,616.00	919,380.00	598,236.00	61%
(2) EXPENDITURE FOR OPERATIONS						
Personnel emoluments	851,740.00	-	851,740.00	1,762,091.00	(910,351.00)	207%
Repairs, maintenance & improvements	278,980.00	-	278,980.00	57,187.00	221,793.00	20%
Local transport / travelling	271,580.00	-	271,580.00	238,700.00	32,880.00	88%
Electricity, water and conservancy	466,200.00	-	466,200.00	661,108.00	(194,908.00)	142%
Medical and Insurance	296,000.00	-	296,000.00	149,062.00	(149,062.00)	142%
Administration costs	232,360.00	-	232,360.00	1,094,403.00	(862,043.00)	471%
Activity Expenses	185,740.00	-	185,740.00	120,000.00	65,740.00	65%
Sub-total	2,582,600.00	-	2,582,600.00	4,082,551.00	(1,795,951.00)	158%
(3) EXPENDITURE FOR SCHOOL FUND						
Personnel emoluments	649,000.00	-	649,000.00	85,200.00	563,800.00	13%
Repairs, maintenance and	236,000.00	-	236,000.00			387%

NOONKOPIR GIRLS SECONDARY SCHOOL
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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
improvements				912,850.00	(676,850.00)	
Local transport / travelling	675,000.00	-	675,000.00	362,150.00	312,850.00	54%
Electricity, water and conservancy	1,256,000.00	-	1,256,000.00	1,063,613.00	192,387.00	85%
Administration costs	635,500.00	-	635,500.00	209,015.56	426,484.44	33%
Boa	11,653,560.00		11,653,560.00	8,101,450.00	3,552,110.00	70%
Sub-total	15,105,060.00	-	15,105,060.00	10,734,278.56	4,370,781.44	71%
TOTALS	19,205,276.00	-	19,205,276.00	15,736,209.56	3,173,066.44	82%

Budget underutilization (below 90% of utilization) and overutilization above 100%]

- 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 below 90% due to poor fees payments because of the hard economic challenges faced by the parents/ Guardians.
- 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. In operations account Personnel Emoluments, Administrative costs and Electricity, water and conservancy were over utilized due to high wage bill and electricity bills.
- iv. The expenditure for school fund account there was over utilization in Repairs, Maintenance and Improvement due to after covid preparedness.

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.

The financial statements have been prepared for only six months instead of twelve months because the school was transiting from calendar year which runs from January to December to Government fiscal year which runs from July to June.

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 A/E 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 2021.

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NOTES TO THE FINANCIAL STATEMENTS

1. CAPITATION GRANT FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	264,166.50	-
Laboratory equipment	327,477.00	-
Teaching / learning materials	373,234.25	1,151,190.00
Total	964,877.75	1,151,190.00

2. CAPITATION GRANT FOR OPERATIONS, CDF AND INFRASTRUCTURE

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	1,390,677.45	1,798,600.00
Repairs and maintenance	2,771,250.00	2,733,000.00
Local transport / travelling	765,100.00	636,600.00
Electricity and water	765,100.00	636,600.00
Rent Income	44,000.00	53,000.00
Administration costs	765,100.00	636,600.00
Activity	443,400.00	248,800.00
Medical	-	124,400.00
SACCO	324,180.00	490,330.00
PAYE	13,307.00	32,179.00
NSSF	29,200.00	53,160.00
NHIF	56,650.00	81,400.00
Salary Advance	-	92,700.00
Boarding account	-	22,700.00
Infrastructure	600,490.00	-
Total	7,968,454.45	7,640,069.00

3. PARENTS CONTRIBUTION/FEES - SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Personnel emoluments	792,443.00	1,436,966.00
Repairs and maintenance	104,591.00	1,028,744.00
Local transport / travelling	64,078.00	814,029.00
Electricity and water	1,010,185.83	1,900,716.97
Administration costs	499,832.23	1,194,866.00
Activity	11,060.00	153,693.00
Fee on Boarding Equipment and Stores	11,142,277.83	13,583,927.20
Uniform	-	4,200,908.00
Total	13,624,467.39	24,313,850.17

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. OTHER RECEIPTS – SCHOOL FUND ACCOUNT

	2020-2021	2019-2020
	Kshs	Kshs
Rent income	-	31,000.00
Income from farming activities	-	88,730.00
Students ID	4,550.00	91,000.00
Development	1,930,651.67	-
Pocket money	30,900.00	2,250.00
Uniform	237,400.00	-
Bore hole	11,070.00	68,560.00
Bursary	3,148,812.00	2,268,508.00
Interest income Savings account	-	316,698.55
Total	5,363,383.67	2,866,746.45

5. PAYMENTS FOR TUITION

	2020-2021	2019-2020
	Kshs	Kshs
Exercise books	276,600.00	180,254.00
Laboratory equipment	328,800.00	205,435.00
Teaching / learning materials	313,980.00	756,410.00
Bank Charges	480.00	240.00
Total	919,860.00	1,142,339.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PAYMENTS FOR OPERATIONS AND INFRASTRUCTURE

	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	1,762,091.00	2,742,629.58
Administration Cost	1,094,403.00	891,126.87
Repairs And Maintenance & Improvements	57,187.00	3,333,373.90
Local Transport / Travelling	238,700.00	284,490.00
Electricity And Water	661,108.00	908,890.00
Medical	149,062.00	131,122.00
Activity Expenses	120,000.00	182,105.00
Insurance Cost	125,351.00	-
SACCO	324,180.00	490,330.00
PAYE	13,307.00	32,179.00
NSSF	29,200.00	53,160.00
NHIF	56,650.00	81,400.00
Salary Advance	-	92,700.00
Bank Charges- Infrastructure	1,930.00	-
Infrastructure account	-	272,454.55
TOTAL	4,633,169.00	9,495,960.90

7. BOARDING AND SCHOOL FUND PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Personnel Emoluments	85,200.00	47,907.00
Repairs And Maintenance & Improvements	912,850.00	1,030,555.00
Local Transport / Travelling	362,150.00	458,325.00
Electricity And Water	1,063,613.00	1,893,191.00
Administration Costs	209,015.56	624,952.84
Student ID	-	91,000.00
Activity	-	33,150.00
Bore Hole	-	557,890.00
Fee On Boarding Equipment and Stores	8,101,450.00	19,682,022.00
Savings Acc bank charges	-	47,504.80
Pocket Money	15,900.00	2,250.00
Farm Account	199,644.00	109,115.00
Operations Acc	-	22,700.00
Uniform	124,816.00	4,189,463.00
Bursary	3,148,812.00	2,268,508.00
Total	14,223,450.56	31,058,533.64

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. BANK ACCOUNTS

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account	1102703591	55,590.20	10,572.45
Operations Account	1102707368	2,847,509.20	206,783.75
School Fund Account/Boarding	1102723908	1,445,650.12	111,238.45
Savings Account	1102358967	2,596,647.80	2,596,647.80
Infrastructural Account	1268258156	3,742,105.45	3,143,545.45
Total		10,687,502.77	6,068,787.90

9. CASH IN HAND

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	78,856.00	2,056.00
School Fund account	796.00	934.00
Total	79,652.00	2,990.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNTS RECEIVABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees Arrears	11,315,680.58	8,062,201.95
Salary Advances	19,200.00	-
Total	11,334,880.58	8,062,201.95

Ageing of the fees / non fees arrears is as shown below:

Description	2020-2021	2019-2020
	Kshs	Kshs
Fees arrears for current year	3,387,289.63	3,085,605.00
Fees arrears for the previous year	3,085,605.00	5,427,744.95
Fees Arrears For Prior Periods (Over Two Years)	4,976,596.95	-
Less: Recoveries during the period	(133,811.00)	(451,148.00)
Total	11,315,680.58	8,062,201.95

11. ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	(81,376.00)	697,009.00
Prepaid fees	938,717.80	336,981.00
Total	857,341.80	1,033,990.00

Ageing of the creditor's arrears is as shown below:

Description	2020-2021	2019-2020
	Kshs	Kshs
Trade creditors for current year	0	1,066,115.00
Trade creditors for the previous year	697,009.00	874,279.00
Less: paid during the period	(778,385)	(1,243,385.70)
Total	(81,376.00)	697,009.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Balances	6,068,787.90	15,395,111.72
Cash Balances	2,990.00	4,636.70
Receivables	8,062,201.95	5,427,744.95
Payables	(1,033,990.00)	(2,002,525.70)
Total	13,099,989.85	18,824,967.67

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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.

Non-current Liabilities Summary

13. Biological assets

Description	Numbers	2020-2021	2019-2020
		Kshs	Kshs
Trees	675	675,000.00	564,000.00
Total		675,000.00	564,000.00

14. Stock/ Inventory

	2020-2021	2019-2020
	KShs	KShs
Stock/ inventory at beginning of the year	450,720.00	-
Stock/ inventory purchased during the year	9,021,310.00	-
Stock/ inventory issued during the year	(7,904,054.50)	-
Balance at end of the year	1,567,975.50	450,720.50

Description	2020/2021	2019/2020
	Kshs	Kshs
Food stuffs	644,020.00	-
Lab consumables	346,436.50	-
Office stationery	577,519.00	-
Total	1,567,975.50	450,720.50

FOODSTUFFS		
ITEM	BALANCE IN STOCK	COST
Salt	186.5 kg	9,325.00
Cocoa	70 pcs	17,500.00
Tea leaves	2.5 kg	3,000.00
Maize	2013 kg	90,585.00
Beans	1411 kg	141,100.00
Rice	922 kg	110,640.00
Cooking oil	8.5 ltrs	1,870.00
Maize flour	2700 kg	270,000.00
Total		644,020.00

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LABORATORY CONSUMABLES BALANCES 2020/2021				
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
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

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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	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
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

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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
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

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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	MI	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.	Phenophtalein 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
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

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96.	Starch	Grams	250	750.00
98.	Sodium nitrate	Grams	600	1,800.00
99.	Sodium sulphate	Grams	900	2,700.00
100.	Sodium thosulphate	Grams	678	2,034.00
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
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

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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
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

STATIONERIES INVENTORY FOR THE YEAR 2020/2021			
NO	ITEM	BALANCE IN STOCK	COST
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

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18	CARBON PAPERS	153	1,530.00
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	34,000.00
27	KYOCERA TONER TK-3130	2	28,000.00
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
35	PAPER PUNCH DS 540	2	1,000.00
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		577,519.00

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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:.....

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021-1	Comments
	a	b	c	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
Supply of goods						
	0.00	30/06/2021	0	0.00	0.00	
Grand Total	0.00			0.00	0.00	

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ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Date purchased	Location	Historical Cost b/f (Kshs) 1st June 2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Number of fixed assets as at 30th June 2021
Land 1		School compound	94,000,000.00	0	0	94,000,000.00
Buildings and Structures		School compound	44,390,000.00	0	0	44,390,000.00
Motor Vehicles		School bus garage	2,640,000.00	0	0	2,640,000.00
Office Equipment, Furniture and Fittings		Admi/ Staffroom/ offices	13,969,500.00	0	0	13,969,500.00
ICT Equipment, and Other ICT Assets		ICT room/ Admin	1,674,500.00	0	0	1,674,500.00
Tools and Apparatus		Laboratories	2,671,095.00	0	0	2,671,095.00
Textbooks		Book store	8,987,850.00	0	0	8,987,850.00
Other Machinery and Equipment		Store, kitchen	15,727,000.00	0	0	15,727,000.00
Total			184,059,945.00	0	0	184,059,945.00