

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PARLIAMENT  
OF KENYA  
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**OF**


**THE AUDITOR-GENERAL**

**ON**

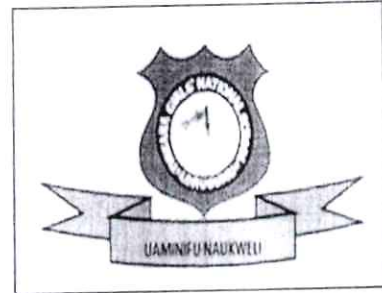
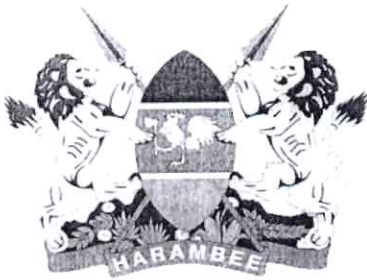
**TURKANA GIRLS' NATIONAL SCHOOL**

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

**TURKANA COUNTY**

 <b>THE NATIONAL ASSEMBLY</b> PAPERS LAID	
DATE: 11 MAR 2025	DAY: Tuesday
TABLED BY:	Hon. Owen Baya (Deputy Majority Leader)
CLERK-AT THE-TABLE:	Getrude Chebet

*Revised 30<sup>th</sup> June 2023.*



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**TURKANA GIRLS' NATIONAL SCHOOL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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

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**1. Acronyms and Glossary of Terms**

*Provide a list of all applicable acronyms and glossary of terms e.g*

BOM	Board of Management
CEB	County Education Board
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
FY	Financial Year
FDSE	

## 2. Key School Information and Management

### (a) Background information

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

The school was registered in **01/2012** under registration number **PU/S/3/143/12** and is currently categorized as a National Public School established, owned or operated by the Government.

The school is a boarding school and had **697** number of students as at **30<sup>th</sup> June 2023**. It has **4** streams and **29** teachers of which **7** 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	Jane Walwenda	Chairperson	12th .August 2020
2	Sr Florence Nabwire	Secretary – Principal	12th August,2020
3	Norah Lomodei	Member – PTA Chair	12th .August 2020
4	Job Nyorsok	Member - Parent	12th .August 2020
5	Sussan Aletia	Member - Parent	12th .August 2020
6	Paul Bii	Member - Parent	12th .August 2020
7	Eunice Majuma Wasike	Member - Parent	12th .August 2020
8	Moses Kibet Kiprono	Member - Parent	12th .August 2020
9	James Longo'le	Member – Rep CEB	12th .August 2020
10	Mr. David Bera	Member Rep Teachers	12th .August 2020
11	Willimina Asekon	Member – Sponsor	12th .August 2020
12	Fr. Ephraim Kway	Member – Sponsor	12th .August 2020
13	Hon. Jane Auru Ajele	Member – Special Interest	12th .August 2020
14	James Kagiri	Member - Special Needs	12th .August 2020

**The functions of the School Board of Management are to:**

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

**(c) Committees of the Board**

Ref:	Name of Committee	Names of Members	Designation	Number of meetings attended during the year
1	Executive Committee	1. Jane Walwenda 2. Norah Lomodei 3. Job Nyorsok 4. Sr Florence Nabwire	Chairman Member Member <b>Secretary</b>	2 out of 3
2	Audit Committee	1. Fr. Ephraim Kway 2. Job Nyorsok 3. Paul Bii 4. Eunice Mwajuma	Chairman Member Member <b>Secretary</b>	0 out of 3
3	Finance, procurement and general purposes Committee	1. James Kagiri 2. Job Nyorsok 3. Hon. Jane Auru Ajele 4. Eunice Mwajuma	Chairman <b>Secretary</b> Member Member	0 out of 3
4	Academic standards, quality and environment Committee	1. Jane Walwenda 2. Norah Lomodei 3. Moses K. Kiprono 4. David Bera	Chairperson Member Member <b>Secretary</b>	1 out of 3
5	Development Committee	1. Norah Lomodei 2. James Kagiri 3. Jane Ajele	Chairperson Member Member	1 out of 3

6	Discipline, ethics and integrity Committee	1.Jane Walwenda 2.Norah Lomodei 3.Moses K. Kiprono 4.David Bera	Chairperson Member Member <b>Secretary</b>	0 out of 3
7	Human rights and students welfare Committee.	1. Jane Walwenda 2. Norah Lomodei 3.Job Nyorsok 4.Sr Florence Nabwire	Chairperson Member Member <b>Secretary</b>	0 out of 3

**(d) School operation Management**

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

Ref:	Designation	Name	Identification
1	Principal	Sr Florence Nabwire	TSC No. 392287
2	Deputy Principal	Mr Gerald Wanga	TSC No. 557787
3	School Bursar	Mr Dennis Kipruto	ID No. 27870569
4	Accounts Clerk	Ms Judith Chesire	ID No. 21508455

**(e) Schools contacts**

Post Office Box: **280-30500**, Lodwar  
 Telephone: **+254711682663**  
 E-mail: **turkanagirlshighschool@gmail.com**

**(f) School Bankers**

Provide details of the school bankers.

- School fund account  
 Name of Bank: Kenya commercial Bank  
 Branch: Lodwar  
 Account Number: **1107288339**
- Operation account  
 Name of Bank: Kenya commercial Bank  
 Branch: Lodwar  
 Account Number: **1107288495**
- Tuition account  
 Name of Bank: Kenya commercial Bank  
 Branch: Lodwar  
 Account Number: **1107300746**
- Savings account  
 Name of Bank: Equity Bank  
 Branch: Lodwar  
 Account Number: **0990262684698**
- Infrastructure account  
 Name of Bank: Kenya commercial Bank  
 Branch: Lodwar  
 Account Number: **1294630113**
- MPESA Pay Bill No. 522522 attached to **1107288339** bank account

**(g) Independent Auditors**

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

### 3. Summary Report of Performance of The School

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

#### a) Financial performance:

##### i) Surplus/ deficit for the year and a comparison of the same for the last three years

	<i>FY 2021-2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>
<i>School Fund</i>			2,347,608.00
<i>Operations</i>			1,601,563.00
<i>Tuition</i>			128,755.00
<b>TOTAL</b>	<b>15,830,237.30</b>	<b>1,730,901.75</b>	<b>4,077,926.00</b>

##### ii) Capitation grants from the Ministry of Education for the last three years

<i>ACCOUNT</i>	<i>FY 2021-2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>
<i>Infrastructure</i>			0.00
<i>Operations</i>	10,038,611.90	4,008,423.00	7,472,465.00
<i>Tuition</i>	2,290,926.40	858,511.75	1,106,948.00

##### iii) Ratio of capitation grant per student over the last three years

<i>ACCOUNT</i>	<i>FY 2021-2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>
<i>Operations</i>	10,038,611.90	4,008,423.00	7,472,465.00
<i>Tuition</i>	2,290,926.40	858,511.75	1,106,948.00
<b>TOTAL</b>	<b>12,329,538.30</b>	<b>4,866,934.75 *</b>	<b>8,579,413.00</b>
<b>RATIO</b>	<b>1:16,040.80</b>	<b>1:6,422</b>	<b>1:9,721</b>

iv) *A three-year overview of growth of other income(s) earned by the school*

<i>SOURCE</i>	<i>FY 2022-2023</i> <i>(Jul – June)</i>	<i>FY 2021/2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>
<i>Vehicle Income</i>	22,370.00	112,000.00	88,000.00
<i>Rental Income</i>	518,000.00	23,000.00	80,855.00
<b><i>TOTAL</i></b>	<b>540,370.00</b>	<b>135,000.00</b>	<b>168,855.00</b>

v) *A three-year overview of growth in expenditure of the school*

<i>ACCOUNT</i>	<i>FY 2022-2023</i> <i>(Jul – June)</i>	<i>FY 2021/2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>
<i>Operations</i>	9,209,066.00	7,261,731.00	4,248,351.00
<i>Tuition</i>	1,960,380.00	2,111,111.00	1,299,157.00
<i>Infrastructure</i>	5,100,820.80		
<i>School Fund</i>	39,329,972.00	37,110,855.00	12,684,648.00
<b><i>TOTAL</i></b>	<b>55,600,238.80</b>	<b>46,483,697.00</b>	<b>18,232,156.00</b>

vi) *Movement of creditors of the school over the last three years*

<i>ACCOUNT</i>	<i>FY 2021/2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>
<i>Operations</i>	0.00	0.00	0.00
<i>Tuition</i>	0.00	0.00	0.00
<i>School Fund</i>	0.00	0.00	0.00
<b><i>TOTAL</i></b>	<b>(6,990,755.00)</b>	<b>1,401,898.00</b>	<b>(6,671,680.15)</b>

vii) *Movement of debtors of the school over the last three years*

<i>ACCOUNT</i>	<i>FY 2021/2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>
<i>Operations</i>	0.00	0.00	0.00
<i>Tuition</i>	0.00	0.00	0.00
<i>School Fund</i>	0.00	0.00	0.00
<b><i>TOTAL</i></b>	<b>2,860,185.00</b>	<b>(2,691,482.00)</b>	<b>362,691.00</b>

## viii) Movement of cash and bank balances over the last three years

<i>ACCOUNT</i>	<i>FY 2021/2022</i> <i>(Jul – June)</i>	<i>FY 2021</i> <i>(Jan – June)</i>	<i>FY 2020</i> <i>(Jan – Dec)</i>
<i>operations</i>	2,137,271.55	877,853.30	1,702,309.30
<i>Tuition</i>	338,932.75	257,443.35	698,088.60
<i>School Fund</i>	12,832,552.10	4,606,702.10	2,900,283.10
<b><i>TOTAL</i></b>	<b><i>15,308,756.40</i></b>	<b><i>5,741,998.75</i></b>	<b><i>4,300,681.00</i></b>

## b) Teacher Student ratio:

<b>Particulars</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
TSC Teachers	22	22	21
Bom Teachers	09	09	11
Total No. of Teachers	31	31	32
Student Teacher Ratio	22.48:1	22.39:1	21.12:1
No. of Teachers Employed by TSC	0	1	1
No. of Teachers Employed by BOM	3	4	5
Teachers Transferred	0	0	0
Teachers Retired	0	0	0
No. of Teachers by Subject	ENG/LIT .....5 CHEM/BIO..... 2 MATH/CHEM ..1 MATH/PHY.....3 KISW/CRE .....1 KISW/GEOG ...2 HIST/CRE ..... 3 FRENCH/HIST...1 COMP/MATH...1 H/SCI/..... ..0 BST/MATH .....2 Bio/Agri .....1 <b>TOTAL – 22</b>	ENG/LIT .....5 CHEM/BIO..... 3 MATH/CHEM ..1 MATH/PHY.....2 KISW/CRE .....1 KISW/GEOG ...2 HIST/CRE ..... 3 FRENCH/HIST...1 COMP/MATH...1 H/SCI/..... ..0 BST/MATH .....2 Bio/Agri .....1 <b>TOTAL – 22</b>	ENG/LIT .....5 CHEM/BIO..... 3 MATH/CHEM ..1 MATH/PHY.....2 KISW/CRE .....1 KISW/GEOG ... 1 HIST/CRE ..... 3 FRENCH/HIST...1 COMP/MATH...1 H/SCI/..... ..0 BST/MATH .....2 Bio/Agri ..... 1 <b>TOTAL – 21</b>
Teacher Deficit	Kisw/Geo --1 H/Science/...2 Math/ Chem --2 Bio/Chem --2 Math/Phy --1 Hist/CRE ---1 Comp/ Math -1 Kisw/Cre --- 2 Eng/Lit .....2 Math/Bst -- 2 <b>TOTAL DEF: 16</b>	Kisw/Geo --1 H/Science/...2 Math/ Chem --2 Bio/Chem --2 Math/Phy --1 Hist/CRE ---1 Comp/ Math -1 Kisw/Cre --- 1 Eng/Lit .....1 Math/Bst -- 2 <b>TOTAL DEF: 14</b>	Kisw/Geo -- 2 H/Science/...2 Math/ Chem --2 Bio/Chem --2 Math/Phy --1 Hist/CRE ---1 Comp/ Math -1 Kisw/Cre --- 1 Eng/Lit .....1 Math/Bst -- 2 <b>TOTAL DEF: 15</b>

## c) Mean score in the 2022 KCSE:

Year	No. of Candidates	Mean	Deviation	Students with direct University entry
2022	163	6.821	+0.211	81
2021	144	6.61	-1.27	73
2020	141	7.88	+1.04	106

## d) Number of Candidates in the 2022 KCSE:

Year	Candidature
2022	163
2021	144
2020	141

## e) Capacity of the school:

<i>FACILITY(S)</i>	<i>NO. OF FACILITIES</i>	<i>NO OF STUDENTS</i>	<i>Students in the school vis a vie the facilities</i>
<i>Classrooms</i>	<i>18 classes</i>	<i>697</i>	<i>39:1</i>
<i>Dormitories</i>	<i>12</i>	<i>697</i>	<i>58:1</i>
<i>Toilet Girls</i>	<i>59 doors</i>	<i>697</i>	<i>12:1</i>
<i>Laboratory</i>	<i>5 laboratories</i>	<i>697</i>	<i>139:1</i>
<i>Dining hall</i>	<i>1</i>	<i>697</i>	<i>697:1</i>
<i>Multi-purpose hall</i>	<i>2</i>	<i>697</i>	<i>349:1</i>
<i>Kitchen</i>	<i>1</i>	<i>697</i>	<i>697:1</i>
<i>Bathing rooms</i>	<i>3</i>	<i>697</i>	<i>232:1</i>
<i>Library</i>	<i>1</i>	<i>697</i>	<i>697:1</i>

*Turkana Girls' Nation School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

f) Development projects carried out by the school:

Projects	Source of funds	Status	Initial Cost (Kshs)	Amount Spent (Kshs)	Expected completion time
Dormitory	TIG	69.67%	7,821,870.00	5,100,820.80	FY2023/2024

*[Signature]*  
 .....  
 School Principal



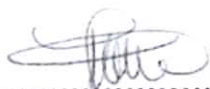
#### 4. Statement of School Management Responsibility

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board (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 *Turkana Girls' National 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 30<sup>th</sup> June, 2023, and of the school's financial position as at that date.



.....  
**Name: Jane Walwenda**

**Designation:** Chairperson, School Board of Management

**Date:** 8<sup>th</sup> June 2024



.....  
**Name: Sr Florence Nabwire**

**Designation:** School Principal & Secretary to Board of Management

**Date:** 8<sup>th</sup> June 2024

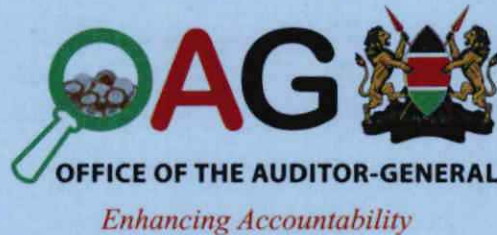


.....  
**Name: Dennis Kipruto**

**Designation:** Bursar/ Finance Officer

**Date:** 8<sup>th</sup> June 2024

# REPUBLIC OF KENYA



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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke

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

## **REPORT OF THE AUDITOR-GENERAL ON TURKANA GIRLS' NATIONAL SCHOOL FOR THE YEAR ENDED 30 JUNE 2023 - TURKANA COUNTY**

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### **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 the use of public resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Turkana Girls' National School set out on pages 1 to 21 which comprise the statement of financial assets and financial

liabilities as at 30 June 2023, statement of receipts and payments, statement of cash flows and the statement of budgeted versus actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory notes 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 the Turkana Girls' National School as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Basic Education Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Variances Between the Statement of Cash Flows and the Statement of Budgeted Versus Actual Amounts**

Financial statements presented for audit had the following variances which were not explained or reconciled.

<b>No.</b>	<b>Item</b>	<b>Statement of Cash Flows (Kshs.)</b>	<b>Statement of Budgeted Vs. Actual Amounts (Kshs.)</b>	<b>Variance (Kshs.)</b>
1.	School fund income – parents' contributions	34,008,000	29,021,793	(4,986,207)
2.	Miscellaneous Income	544,370	540,370	(4,000)
3.	Payments for tuition	1,960,380	2,863,504	
4.	Boarding and School fund payments	39,329,972	38,117,357	(1,212,615)

In the circumstances, the accuracy and completeness of financial statements amounts could not be confirmed.

#### **2. Unsupported and Long Outstanding Accounts Payables**

The statement of financial assets and financial liabilities reflects accounts payables balance of Kshs.13,343,241 as disclosed in Note 12 to the financial statements. However, the accounts payables amounting to Kshs.11,213,903 were not supported with invoices, purchase or service orders, delivery notes, award letters, and inspection and acceptance committee certificates. Further, detailed analysis of the payables showing their categorization, original amount, date contracted, amount paid to date and outstanding balance as at 30 June 2023 was not provided for audit. Additionally, trade payables amounting to Kshs.4,917,825 had been outstanding for more than two (2) years and did

not form the first charge during the year as a requirement of Regulation 42 (1)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires debts service payments to form first charge during the year.

In the circumstances, the accuracy and completeness of accounts payables balance of Kshs.13,343,241 could not be confirmed.

### **3. Unsupported and Long Outstanding Receivables**

The statement of financial assets and financial liabilities reflects accounts receivables balance of Kshs.14,840,030 as disclosed in Note 13 to the financial statements. Included in the balance are fees arrears amounting to Kshs.14,260,700 out of which Kshs.7,881,559 had been outstanding for more than two (2) years. However, there was no policy on the impairment of long outstanding fees arrears casting doubt on the fair statement of the accounts receivables balance. Further, the management did not provide detailed schedules for the fees arrears and the relevant students' fees statements for audit and there was no evidence of efforts being made by the School to recover the long outstanding fees arrears.

In the circumstances, the accuracy and full recoverability of the accounts receivables balance of Kshs.14,840,030 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Turkana Girls' National 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 audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The statement of budgeted versus actual amounts reflects final receipts budget and actual on comparable basis of Kshs.57,245,170 and Kshs.47,385,750 respectively, resulting to an under-funding of Kshs.10,177,420 or 17% of the budget. However, the School spent a balance of Kshs.55,580,708 against actual receipts of Kshs.47,385,750 resulting to an over-utilization of Kshs.8,194,958 or 17% of actual receipts.

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

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

I have fulfilled the responsibilities described in the Auditor's Responsibilities for the Audit section of the report, including in relation to these matters. Accordingly, the audit included the performance of procedures designed to respond to the assessment of the risks of material misstatement of the financial statements. The results of the audit procedures, including the procedures performed to address the matters below, provide the basis for my audit opinion on the accompanying financial statements.

## 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 effect of 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. Unbalanced Budget**

The statement of budgeted versus actual amounts reflects budgeted total income of Kshs.57,245,170 and total budgeted expenditure of Kshs.56,842,350 resulting in an unbalanced budget by Kshs.402,820. This is contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that the budget shall be balanced.

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 totaling Kshs.4,866,935. 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 2020/2021 NEMIS reflected 2,637 students while records from the County Director of Education had 1,475, resulting to an over-funding of the School by an amount of Kshs.2,707,622. This was contrary to the Ministry of Education Circular MOE.HQS/3/13/3 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, the reliability of enrolment data used to determine capitation grants could not be confirmed and the Management was in breach of the law.

### **3. Failure to Prepare School Improvement Plan**

During the year under review, the School did not have an approved School Improvement plan, contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires schools to identify in every three-year school improvement planning cycle, one priority area in each of the four key areas which include curriculum implementation, foundational literacy and numeracy outcomes, an enabling environment for learning and parental involvement and community engagement for implementation.

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

### **4. Lack of Annual Procurement Plan**

During the period under review, Management did not prepare an annual procurement plan as part of the annual budget preparation process. This was contrary to Regulation 40 of the Public Procurement and Asset Disposal Regulations, 2020 which states that a procuring entity prepare a procurement plan for each financial year as part of the annual budget preparation process.

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

### **5. 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.37,110,855 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.116,900 transferred to Kenya Secondary School 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.116,900 could not be confirmed.

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

# REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

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

## **Basis for Conclusion**

### **1. Lack of an Audit Committee**

During the period under review, the School had not established an audit committee contrary to the guidelines on the establishment and functions of the audit committees as per Section (61)(2)(d) of the Basic Education Act, 2013 which requires the board of management to establish the audit committee.

In the circumstances, the School did not benefit from the oversight role and advice from the audit committee and the internal audit function.

### **2. Lack of Ownership Documents**

Annex 2 to the financial statements reflects summary of fixed assets register with Nil balances which includes land and motor vehicles. However, during the audit inspection at the school, it was observed that the school has land and buildings, motor vehicles and other structures. Further, the land ownership documents and motor vehicle log books were not provided for audit.

In the circumstances, the existence of an effective mechanism to safeguard the assets could not be confirmed.

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

## **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the School's ability to as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to 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 overall control environment.

#### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**25 October, 2024**

6. Statement Of Receipts and Payments For the Year Ended 30<sup>th</sup> June 2023

Description Of Vote Head	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>Receipts</b>			
Government grants for tuition	1	1,862,054.00	2,290,926.40
Government grants for operations	2	8,133,587.35	10,038,611.90
Government Grants for infrastructure	3	7,827,946.00	-
School fund income- parents' contributions	4	34,008,000.00	49,812,422.00
Miscellaneous incomes	5	544,370.00	237,700.00
<b>Total Receipts</b>		<b>52,375,957.35</b>	<b>62,379,660.30</b>
<b>Payments</b>			
Tuition	6	1,960,380.00	2,111,111.00
Operations	7	9,209,066.00	7,327,457.00
Infrastructure	8	5,100,820.80	-
Boarding and school fund	9	39,329,972.00	37,110,855.00
<b>Total Payments</b>		<b>55,600,238.80</b>	<b>46,549,423.00</b>
<b>Surplus/Deficit</b>		<b>(3,224,281.45)</b>	<b>15,830,237.30</b>

The school financial statements were approved on 8<sup>th</sup> June 2024 and signed by:



Name: Jane Walwenda

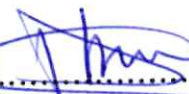
Chair BOM

Date: 8<sup>th</sup> June 2024




Name: Sr Florence Nabwire  
School Principal/ Secretary to  
BOM

Date: 8<sup>th</sup> June 2024



Name: Dennis Kipruto  
Bursar/ Finance Officer

Date: 8<sup>th</sup> June 2024

7. Statement of Assets and Liabilities As At 30<sup>th</sup> June 2023

Description	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	19,093,800.40	18,363,362.85
Cash balances	11	1,224.00	64,586.00
Short term investments	12	-	-
<b>Total cash and cash equivalent</b>		<b>19,095,024.40</b>	<b>18,427,948.85</b>
Account's receivables	13	14,840,029.75	13,614,001.75
<b>Total financial assets</b>		<b>33,935,054.15</b>	<b>32,041,950.60</b>
<b>Financial liabilities</b>			
Accounts payables	14	13,343,240.85	8,225,855.85
<b>Net financial assets</b>		<b>20,591,813.30</b>	<b>23,816,094.75</b>
<b>Represented by</b>			
Accumulated fund b/fwd	15	23,816,094.75	7,985,857.45
Surplus/deficit for the year		(3,224,281.45)	15,830,237.30
<b>Net financial position</b>		<b>20,591,813.30</b>	<b>23,816,094.75</b>

The school's financial statements were approved on \_\_\_\_\_ and signed by:

.....  
Name: Jane Walwenda

Chair BOM

Date: 8<sup>th</sup> June 2024

.....  
Name: Sr Florence Nabwire  
School Principal/ Secretary to  
BOM

Date: 8<sup>th</sup> June 2024

.....  
Name: Dennis Kipruto

Bursar/ Finance Officer

Date: 8<sup>th</sup> June 2024

8. Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023

Description	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>Cash from Operating Activities</b>			
<b>Receipts</b>			
Government grants for tuition	1	1,862,054.00	2,290,926.40
Government grants for operations	2	8,133,587.35	10,038,611.90
Government grants for infrastructure	3	7,827,946.00	
School fund income- parents contributions/ fees	4	34,008,000.00	49,812,422.00
Other income	5	544,370.00	237,700.00
<b>Total receipts</b>		<b>52,375,957.35</b>	<b>62,379,660.30</b>
<b>Payments</b>			
Cash outflows for tuition	6	1,960,380.00	2,111,111.00
Cash outflows for operations	7	9,209,066.00	7,327,457.00
Cash outflows for infrastructure	8	5,100,820.80	-
Cash outflows Boarding/lunch and school fund payments	9	39,329,972.00	37,110,855.00
<b>Total payments</b>		<b>55,600,238.80</b>	<b>46,549,423.00</b>
<b>Net cash inflow/outflow from operating activities</b>		<b>(3,224,281.45)</b>	<b>15,830,237.30</b>
<b>Adjustments</b>			
Decrease in accounts payable		5,117,385.00	(6,990,755.00)
Increase in accounts receivable		(1,226,028.00)	2,860,185.00
<b>Net cash flow from operating activities</b>		<b>667,075.55</b>	<b>11,699,667.30</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets		-	-
Proceeds from sale of Assets		-	-
Proceeds from investments		-	-
Purchase of investments		-	-
<b>Net cash inflow/outflows from investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash flow from Financing activities</b>			
Proceeds from borrowings/ loans	18	-	-
Repayment of principal borrowings		-	-
<b>Net cash inflow/outflow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/decrease in cash and cash equivalents</b>		<b>667,075.55</b>	<b>11,699,667.30</b>
Cash and cash equivalent at beginning of the FY		18,427,948.85	6,728,281.55
<b>Cash and cash equivalent at end of the FY</b>		<b>19,095,024.40</b>	<b>18,427,948.85</b>

Note: Cash and Cash Equivalent is the summation of Note 10, 11 and 12

The school's financial statements were approved on 8<sup>th</sup> June 2024 and signed by:



**Name: Jane Walwenda**

**Chair BOM**

**Date: 8<sup>th</sup> June 2024**



**Name: Sr Florence Nabwire**  
**School Principal/ Secretary to BOM**

**Date: 8<sup>th</sup> June 2024**





**Name: Dennis Kipruto**

**Bursar/ Finance Officer**

**Date: 8<sup>th</sup> June 2024**

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

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Receipts</b>						
<i>(1) Capitation Grant on Tuition</i>						
Reference Materials	193,480.00	-	279,300.00	-	279,300.00	0.00%
Exercise Books	639,866.00	-	639,866.00	-	639,866.00	0.00%
Laboratory Equipment	255,670.00	-	255,670.00	-	255,670.00	0.00%
Chalks and dusters	31,786.00	-	31,786.00	-	31,786.00	0.00%
Teaching / Learning Materials	1,647,344.00	-	1,647,344.00	1,862,054.00	(214,710.00)	113.03%
Exams And Assessment	95,358.00	-	95,358.00	-	95,358.00	0.00%
<i>(2) Capitation Grant on Operations</i>						
Personnel Emoluments	3,247,700.00		3,247,700.00	2,407,205.00	840,495.00	74.12%
Repairs And Maintenance	3,455,000.00	-	3,455,000.00	1,821,960.00	1,633,040.00	52.73%
Local Transport / Travelling	1,688,804.00	-	1,688,804.00	250,241.60	1,438,562.40	14.82%
Electricity And Water	584,586.00	-	584,586.00	-	584,586.00	0.00%
Medical	1,382,000.00	-	1,382,000.00	69,000.00	1,313,000.00	4.99%
Administration Costs	974,310.00		974,310.00	702,204.85	272,105.15	72.07%
Activity	1,036,500.00	-	1,036,500.00	482,975.00	553,525.00	46.60%
Gratuity	-	-	-	-	-	-

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Others voteheads	-	-	-	2,400,000.90	(2,400,000.90)	0.00%
<b>3) FDSE for Infrastructure</b>						
Maintenance & Improvement	2,827,946.00	-	2,827,946.00	2,827,946.00	-	100.00%
M&I parents' contribution		-	-	-	-	0.00%
Economic Stimulus Programs	-	-	-	-	-	0.00%
Transition Infrastructure Grants	5,000,000.00	-	5,000,000.00	5,000,000.00	-	100.00%
Administration Block	-	-	-	-	-	0.00%
<b>(4) Fees Charged on Parents</b>						
Personnel Emoluments	3,825,080.00	-	3,825,080.00	1,960,692.00	1,864,388.00	51.26%
Repairs And Maintenance	1,330,000.00	-	1,330,000.00	1,319,675.00	10,325.00	99.22%
Local Transport / Travelling	2,390,675.00		2,390,675.00	813,440.00	1,577,235.00	34.03%
Electricity And Water	1,434,405.00		1,434,405.00	240,454.00	1,193,951.00	16.76%
Medical			-	226,000.00	(226,000.00)	0.00%
Administration Costs	1,912,540.00		1,912,540.00	517,024.00	1,395,516.00	27.03%
Activity	146,300.00	-	146,300.00	315,709.00	(169,409.00)	215.80%
Other voteheads	-	-	-	4,971,826.00	(4,971,826.00)	0.00%
Fee On Boarding Equipment and Stores	22,743,000.00	-	22,743,000.00	18,656,973.00	4,086,027.00	82.03%
<b>5) Miscellenous Income</b>						
Loans / Borrowing	-	-	-	-	-	0.00%
Rent income	117,000.00		117,000.00	22,370.00	94,630.00	19%
Income From Farming	-	-	-	-	-	0.00%

Receipt/Expenses Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e = c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Activities						
Insurance Compensation	-	-	-	-	-	0.00%
Income From Posho Mill	-	-	-	-	-	0.00%
Income From Bus Hire	200,000.00		200,000.00	518,000.00		259%
Fee For Hire of Ground and Equipment	-	-	-	-	-	0.00%
Interest Income	-	-	-	-	-	0.00%
Income From Any Other Investment	-	-	-	-	-	0.00%
<b>Total Income</b>	<b>57,159,350.00</b>	-	<b>57,245,170.00</b>	<b>47,385,750.35</b>	<b>10,177,419.65</b>	<b>83%</b>
<b>(6) Expenditure For Tuition</b>						
Textbooks	-	-	-	-	-	0.00%
Reference Materials	-	-	-	-	-	0.00%
Exercise Books	639,866.00	-	639,866.00	479,820.00	160,046.00	74.99%
Laboratory Equipment	255,670.00	-	255,670.00	113,620.00	142,050.00	44.44%
Internal Exams	-	-	-	-	-	0.00%
Teaching / Learning Materials	1,647,344.00	-	1,647,344.00	1,363,574.00	283,770.00	82.77%
Chalks	31,786.00	-	31,786.00	-	31,786.00	0.00%
Exams And Assessment	95,358.00	-	95,358.00	-	95,358.00	0.00%
Teachers Guides	193,480.00	-	193,480.00	-	193,480.00	0.00%
Administration Costs	-	-	-	-	-	0.00%
Bank Charges	-	-	-	3,366.00	(3,366.00)	0.00%

*Turkana Girls' Nation School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilisation Difference e=c-d Kshs	% Of Utilization f=d/c % Kshs
<b>(7) Expenditure For Operations</b>						
Personnel Emoluments	3,247,700.00	-	3,247,700.00	989,936.00	2,257,764.00	30.48%
Repairs, Maintenance & Improvements	3,455,000.00	-	3,455,000.00	4,408,986.00	(953,986.00)	127.61%
Local Transport / Travelling	1,688,804.00	-	1,688,804.00	588,190.00	1,100,614.00	34.83%
Electricity, Water and Conservancy	584,586.00	-	584,586.00	699,968.00	(115,382.00)	119.74%
Medical	1,382,000.00	-	1,382,000.00	355,754.00	1,026,246.00	25.74%
Administration Costs	974,310.00	-	974,310.00	1,607,537.00	(633,227.00)	164.99%
Activity Expenses	1,036,500.00	-	1,036,500.00	400,480.00	636,020.00	38.64%
Others voteheads	-	-	-	154,969.00	(154,969.00)	0.00%
Bank charges	-	-	-	3,246.00	(3,246.00)	0.00%
<b>(8) Expenditure For Infrastructure</b>						
Construction of classrooms	-	-	-	-	-	0.00%
Construction of LAB	-	-	-	-	-	0.00%
Construction of DORMS	7,827,946.00	-	7,827,946.00	5,100,820.80	2,727,125.20	65.16%
Purchase of furniture	-	-	-	-	-	0.00%
Purchase of equipment	-	-	-	-	-	0.00%
Purchase of machinery	-	-	-	-	-	0.00%
<b>(9) Expenditure For school</b>						

*Turkana Girls' Nation School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

Receipt/Expenses Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilisation Difference e=c-d Kshs	% Of Utilization f=d/e % Kshs
<b>Fund/Lunch/Boarding</b>						
Personnel Emoluments	3,825,080.00	-	3,825,080.00	5,076,652.00	(1,251,572.00)	132.72%
Repairs, Maintenance and Improvements	1,330,000.00	-	1,330,000.00	3,020,178.00	(1,690,178.00)	227.08%
Local Transport / Travelling	2,390,675.00	-	2,390,675.00	2,696,941.00	(306,266.00)	112.81%
Electricity, Water and Conservancy	1,434,405.00	-	1,434,405.00	583,044.00	851,361.00	40.65%
Medical Expenses	-	-	-	4,650.00	(4,650.00)	0.00%
Administration Costs	1,912,540.00	-	1,912,540.00	827,165.00	1,085,375.00	43.25%
Activity	146,300.00	-	146,300.00	758,757.00	(612,457.00)	518.63%
Gratuity	-	-	-	-	-	0.00%
Boarding Equipment and Stores	22,743,000.00	-	22,743,000.00	25,097,974.00	(2,354,974.00)	110.35%
KCSE examination				17,700.00	(17,700.00)	0.00%
Other Expenses On Investments	-	-	-	-	-	0.00%
Rent Expenses	-	-	-	34,296.00	(34,296.00)	0.00%
Bank Charges	-	-	-	-	-	0.00%
Acquisition Of Assets	-	-	-	-	-	0.00%
<b>Totals</b>	<b>56,842,350.00</b>	<b>-</b>	<b>56,842,350.00</b>	<b>55,580,708.80</b>	<b>(213,912.00)</b>	<b>97.78%</b>

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

- i.
- ii.

## 10. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

### 1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

This cash basis of accounting has been supplemented with accounting for; a) receivables that include school fees from parents, imprest, salary advances and other receivables and b) payables that include deposits and retentions and payables from operations.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *school*, and all values are rounded to the nearest Kenya Shilling (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

### 2. Recognition of receipts and payments

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

### 3. In-kind contributions

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

### 4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various financial institutions at the end of the financial year.

5. **Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. **Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

7. **Non-current assets**

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

8. **Budget**

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

9. **Comparative figures**

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

10. **Subsequent events**

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

**5. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. Accounts receivables also include school fees billed to parents for services rendered but not paid. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**6. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditure incurred for the purchase of goods, works and services that has been rendered and not settled. This is an enhancement to the cash accounting policy adopted for public secondary schools. Other liabilities are disclosed in the financial statements.

**7. Non-current assets**

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

**8. Budget**

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

**9. Comparative figures**

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

**10. Subsequent events**

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

## 11. Notes To The Financial Statements

### 1 Government Grants for Tuition

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Reference Materials	-	-
Exercise Books	-	729,116.40
Laboratory Equipment	-	471,640.00
Internal Exams	-	-
Teaching / Learning Materials	1,862,054.00	1,090,170.00
Others ( <i>specify</i> )*	-	-
<b>Total</b>	<b>1,862,054.00</b>	<b>2,290,926.40</b>

\*Include others as per MOE circulars

### 2 Government Grants for Operations

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Personnel Emoluments	2,407,205.00	-
Repairs And Maintenance	1,821,960.00	3,896,790.10
Local Transport / Travelling	250,241.60	-
Electricity And Water	-	-
Medical	69,000.00	138,800.00
Administration Costs	702,204.85	-
Activity	482,975.00	-
Other Vote Heads	2,400,000.90	6,003,021.80
<b>Total</b>	<b>8,133,587.35</b>	<b>10,038,611.90</b>

\*Include others as per MOE circulars

### 3 Government Grants for infrastructure

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Maintenance & Improvement	2,827,946.00	-
Transition infrastructure grants	5,000,000.00	-
Administration Block	-	-
Economic stimulus grants	-	-
Other ( <i>specify</i> )(NGCDF and County govt.	-	-
<b>Total</b>	<b>7,827,946.00</b>	<b>-</b>

**4 School Fund Income - Parents Contribution/Fees**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Personnel emoluments	3,825,080.00	-
Repairs and maintenance	1,330,000.00	1,802,116.00
Local transport / travelling	2,390,675.00	-
Electricity and water	1,434,405.00	-
Medical	226,000.00	-
Administration costs	1,912,540.00	-
Activity	146,300.00	731,178.00
Fee on Boarding Equipment and stores	22,743,000.00	31,725,087.00
PA Levies*	-	-
Others voteheads	-	15,554,041.00
<b>Total</b>	<b>34,008,000.00</b>	<b>49,812,422.00</b>

**5 Miscellaneous Incomes**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Rent Income	22,370.00	23,000.00
Income From Farming Activities	-	-
Insurance Compensation	-	-
Income From Posho Mill	-	-
Income From Bus Hire	518,000.00	112,000.00
Fee For Hire of Ground and Equipment	-	-
Income From Grants and Donations*	-	-
Examination-KNEC	-	24,400.00
Dividends Income	-	-
Savings account	-	78,300.00
Other Income (tender fees)	4,000.00	-
<b>Total</b>	<b>544,370.00</b>	<b>237,700.00</b>

(Include an explanation on the kind and source of grants/ donations received by the school.)

\*Ensure proper authorization from MOE before obtaining loans/borrowings.

\*Indicate what other income relates to including income arising from writebacks if any.

**Notes to the Financial Statements (continued)**

**6 Tuition**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Exercise Books	479,820.00	599,569.00
Textbooks	-	-
Reference materials	-	-
Laboratory Equipment	113,620.00	319,638.00
Teaching / Learning Materials	1,363,574.00	1,153,498.00
Exams And Assessment	-	-
Teachers Guides	-	-
Bank Charges	3,366.00	966.00
Chalks and dusters	-	37,440.00
<b>Total</b>	<b>1,960,380.00</b>	<b>2,111,111.00</b>

**7 Operations**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Personnel Emoluments	989,936.00	-
Service Gratuity	-	-
Administration Cost	1,607,537.00	-
Maintenance & Improvements	4,408,986.00	2,798,554.00
Local Transport / Travelling	588,190.00	-
Electricity And Water	699,968.00	-
Medical and Insurance Cost	355,754.00	391,854.00
Activity Expenses	400,480.00	185,130.00
Bank charges	3,246.00	1,828.00
Other vote heads	154,969.00	3,950,091.00
<b>Total</b>	<b>9,209,066.00</b>	<b>7,327,457.00</b>

## Notes to the Financial Statements (continued)

## 8 Infrastructure

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Construction of classrooms	-	-
Construction of laboratory	-	-
Construction of dormitory	5,100,820.80	-
Purchase of furniture	-	-
Purchase of equipment	-	-
Purchase of apparatus	-	-
Drilling of boreholes	-	-
Others (specify)	-	-
<b>Total</b>	<b>5,100,820.80</b>	<b>-</b>

## 9 Boarding And School Fund

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Personnel Emoluments	5,076,652.00	-
Service Gratuity	-	-
Repairs And Maintenance & Improvements	3,020,178.00	2,237,492.00
Local Transport / Travelling	2,696,941.00	-
Electricity And Water	583,044.00	-
Medical Expenses	4,650.00	-
Administration Costs	827,165.00	-
Activity expenses	758,757.00	85,930.00
Bank Charges	34,296.00	29,612.00
Expenses On Income Generating Activities**	-	-
Fee On Boarding Equipment and Stores	25,097,974.00	22,565,540.00
Rent Expenses	-	-
KCSE examination	17,700.00	53,700.00
Loan Principal Repayment	-	-
Loan Interest Repayment	-	-
Acquisition Of Assets	-	-
Other voteheads	1,193,085.00	12,138,581.00
Infrastructure	19,530.00	-
<b>Total</b>	<b>39,329,972.00</b>	<b>37,110,855.00</b>

(Expenses on income generating activities\*\* should include all costs relating to the school earnings on miscellaneous receipts as recorded in note 5. These costs should include farm maintenance, posho mill maintenance, ground maintenance and costs incurred during hire of school bus among others).

Notes to the Financial Statements (continued)

10 Bank Accounts

Account Name & Currency	Status	Bank Account Number	FY 2022/2023	FY 2021/2022
	Active/Dormant		Kshs	Kshs
Tuition Account		1107300746	338,932.75	437,258.75
Operations Account		1107288495	2,133,811.55	3,246,369.20
School Fund Account/Boarding		1107288339	12,834,788.10	13,615,152.10
Savings Account		990262684698	1,062,469.00	1,062,469.00
Parent Association Development Account		-	-	-
ICT Account		1124898875	-	2,090.00
Infrastructural Account		1294630113	2,723,799.00	23.80
<b>Total</b>			<b>19,093,800.40</b>	<b>18,363,362.85</b>

11 Cash In Hand

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Notes and Coins	1,224.00	64,586.00
<b>Total</b>	<b>1,224.00</b>	<b>64,586.00</b>

12 Short Term Investments

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Cooperative Shares	-	-
Treasury Bills	-	-
Fixed Deposit accounts	-	-
Other Investments	-	-
<b>Total</b>		

## Notes to the Financial Statements (continued)

## 13 Accounts Receivable

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Fees Arrears	14,260,700.75		12,961,624.75	
<b>Other Non-Fees Receivables</b>				
Salary Advances (list/schedule attached)	6,000.00		-	
Other non-fees receivables -R/D cheques	475,754.00		475,754.00	
NSSF	64,658.00		50,400.00	
NHIF	42,350.00		55,550.00	
PAYE/KRA	(9,433.00)		8,123.00	
Imprest (list/schedule attached)	-		-	
Rent arrears (list/schedule attached)	-		62,550.00	
<b>Total</b>	<b>14,840,029.75</b>		<b>13,614,001.75</b>	

## 13 b Ageing Analysis of Accounts Receivable

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	5,077,207.00	36%	1,301,934.00	10%
Between 1- 2 years	1,301,934.00	9%	2,940,967.00	23%
Between 2-3 years	2,940,967.00	21%	1,908,983.00	15%
Over 3 years	4,940,592.75	35%	6,809,740.75	53%
<b>Total (should tie to note 13 a)</b>	<b>14,260,700.75</b>	<b>100%</b>	<b>12,961,624.75</b>	<b>100%</b>

## 14 Accounts Payable

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Trade Creditors (See Ageing Below and Appendix 1)	4,917,825.00		1,555,347.00	
Prepaid Fees	7,801,661.85		6,295,808.85	
Retention Monies	-		-	
Unpaid salaries and statutory deductions	-		-	
Caution money	-		-	
Other payables (refunds)	623,754.00		374,700.00	
<b>Total</b>	<b>13,343,240.85</b>		<b>8,225,855.85</b>	

## Notes to the Financial Statements (continued)

## 14a. Ageing Analysis of Accounts Payable

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	3,362,478.00	68%	-	0%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	1,555,347.00	32%	1,555,347.00	100%
Over 3 years	-	0%	-	0%
<b>Total (should tie to note 14)</b>	<b>4,917,825.00</b>	<b>100%</b>	<b>1,555,347.00</b>	<b>100%</b>

## 15 Fund Balance Brought Forward

Description	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Bank Balances	18,363,362.85		6,654,188.55	
Cash Balances	64,586.00		74,093.00	
Short Term Investments	-		-	
Receivables	13,614,001.75		16,474,186.75	
Payables	(8,225,855.85)		(15,216,610.85)	
<b>Total</b>	<b>23,816,094.75</b>		<b>7,985,857.45</b>	

**Other important disclosure notes**

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

**16 Non-current Liabilities Summary**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Loans	-	-
Outstanding Leases	-	-
Hire Purchase	-	-
Gratuity And Leave Provision	-	-
Others (specify)	-	-
<b>Total</b>	-	-

**17 Biological assets**

Description	Numbers	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Cattle	0	-	-
Goats	64	-	-
Trees (Neem)	160	-	-
Coffee Or Tea Plantation	0	-	-
Poultry	0	-	-
Others (specify)	0	-	-
<b>Total</b>		-	-

**18 Borrowings**

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
<b>Balance at the end of the year</b>	-	-

**Other important disclosure notes**

**19 Stock/ Inventory**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Food stuffs	10,288,687.50	7,470,070.00
Lab consumables	737,980.00	0.00
Farm produce	0.00	0.00
Medication	0.00	0.00
Construction Materials	2,256,450.00	0.0
Others (specify)	0.00	0.00
	<b>13,283,117.50</b>	<b>7,470,070.00</b>

*(Stock to be measured at lower of cost and net realisable value. Net realisable value is the difference between selling costs less costs to sell)*

20 Progress On Follow Up Of Auditor Recommendations

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

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

  
-----  
Sign and Date  
Principal



12. Annexes

Annex I - Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
	A	b	C	d=a-c		
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Construction Of Buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Supply Of Goods</b>						
4.						
5.						
Sub-Total						
<b>Supply Of Services</b>						
6.						
7.						
8.						
Sub-Total						
<b>Grand Total</b>						

*Turkana Girls' Nation School*  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2023**

**Annex 2 – Summary of Fixed Assets Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 1<sup>st</sup> July 2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 30<sup>th</sup> June 2023</b>
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture And Fittings				
Textbooks				
ICT Equipment				
Tools And Apparatus				
Other Machinery And Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
<b>Total</b>				

*(The school should ensure that a detailed fixed assets register is maintained).*

**SUMMARY OF ARREARS AND PREPAYMENTS PER CLASS  
FEES BALANCE STATEMENT**

	<b>CLASS</b>	<b>PRE-PAID</b>	<b>ARREARS</b>
1	ONE EAST	(55,258.00)	216,522.00
2	ONE CENTRAL	(46,900.00)	226,250.00
3	ONE WEST	(79,630.00)	313,190.00
4	ONE SOUTH	(97,640.00)	159,192.00
5	ONE NORTH	(80,827.00)	208,250.00
6	TWO EAST	(75,250.00)	278,596.00
7	TWO CENTRAL	(69,144.00)	312,900.00
8	TWO WEST	(42,059.00)	347,120.00
9	TWO SOUTH	(97,819.00)	295,200.00
10	THREE EAST	(74,806.00)	242,920.00
11	THREE CENTRAL	(106,310.00)	388,594.00
12	THREE WEST	(90,176.00)	238,742.00
13	THREE SOUTH	(71,644.00)	360,520.00
14	FOUR EAST	(162,700.00)	377,639.00
15	FOUR CENTRAL	(58,710.00)	308,242.00
16	FOUR WEST	(151,942.00)	335,236.00
17	FOUR SOUTH	(145,038.00)	468,094.00
		<b>(1,505,853.00)</b>	<b>5,077,207.00</b>

**TURKANA GIRLS NATIONAL SCHOOL**  
**P.O BOX 280 - 30500, LODWAR**

**TUITION ACCOUNTS**  
**BANK RECONCILIATION STATEMENT FOR 30 JUNE 2023.**

	KSH.	KSH.
BALANCE AS PER BANK STATEMENT		338,932.75
LESS UN - PRESENTED CHEQUES:		
	-	-
<b>BALANCE AS PER CASH BOOK</b>	<u>-</u>	<u><u>338,932.75</u></u>

**OPERATION ACCOUNTS**  
**BANK RECONCILIATION STATEMENT FOR 30TH JUNE 2023.**

	KSH.	KSH.
BALANCE AS PER BANK STATEMENT		2,166,069.55
LESS UN - PRESENTED CHEQUES:		
1. NSSF                      CHQ. NO 00	<u>32,258.00</u>	<u>32,258.00</u>
<b>BALANCE AS PER CASH BOOK</b>		<u><u>2,133,811.55</u></u>

**SCHOOL FUND ACCOUNT**  
**BANK RECONCILIATION STATEMENT FOR 30TH JUNE 2023.**

	KSH.	KSH.
BALANCE AS PER BANK STATEMENT		12,834,788.10
ADD: UN - PRESENTED CHEQUES:		201,875.00
	-	-
<b>BALANCE AS PER CASH BOOK</b>	<u>-</u>	<u><u>13,036,663.10</u></u>

**INFRASTRUCTURE ACCOUNT**  
**BANK RECONCILIATION STATEMENT FOR 30TH JUNE 2023.**

	KSH.	KSH.
BALANCE AS PER BANK STATEMENT		2,723,799.00
ADD: UN - PRESENTED CHEQUES:		-
	-	-
<b>BALANCE AS PER CASH BOOK</b>	<u>-</u>	<u><u>2,723,799.00</u></u>

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM ONE EAST**

S/N	Adm	Marks	Student Name	Sponsor	TOTAL	PAID	PRE-PAID/ARREARS
1.	4594	266	PENNIEL EKAL ETUBON	TG	3,050	3500	(450)
2.	4560	398	JEPKIRUI JUNE		3,050	3500	(450)
3.	4599	356	NAOMI NAKIENY		5,450	6000	(550)
4.	4564	335	TARUS FAITH JEPTOO		8,050	9000	(950)
5.	4559	387	HILDA JEPKORIR		5,050	6000	(950)
6.	4617	321	LYNN LOCHAM		5,272	7000	(1,728)
7.	4642	343	JOYLINE ATAAN EKAI		5,250	7000	(1,750)
8.	4646	301	SALOME LOPURUCHO	KCB	(1,950)		(1,950)
9.	4609	291	EKITELA ROSE ACHUKA		5,050	7000	(1,950)
10.	4592	378	KIGOTHO MARYANNE		(11,950)		(11,950)
11.	4571	345	JACINTA APUU NAPAS		(14,750)		(14,750)
12.	4578	348	NAOMI CHEROP		(17,830)		(17,830)
							(55,258)
13.	4570	383	PERPETUA JERUTO BETT	PALM H	3,272	0	3,272
14.	4590	331	JOYCE ATIIR EIPA	MM	6,050		6,050
15.	4638	305	JOYCE AJIKON EKUTAN		7,650		7,650
16.	4650	363	BEATRICE NAKAIN EKADE	ELIMU	7,650		7,650
17.	4668	344	SHARLEEN LELE ARUPE	ELIMU	7,650		7,650
18.	4670	318	BRIGIT CHEPKWEMOI	ELIMU	7,650		7,650
19.	4678	315	EMURIA RHODA	ELIMU	7,650		7,650
20.	4682	324	VIOLET NATOME KEJE	ELIMU	7,650		7,650
21.	4686	351	VIOLA AKADELI NGIBEYO	ELIMU	7,650		7,650
22.	4690	336	SHEILA AMEKWI	ELIMU	7,650		7,650
23.	4694	317	DINAH MARAKA	ELIMU	7,650		7,650
24.	4697	309	JACKLINE ESIKIRA LOKWA	ELIMU	7,650		7,650
25.	4702	319	YVONNE CHEBET KIMELI	ELIMU	7,650		7,650
26.	4709	341	SAPHIA JUMAPILI EMURIA	ELIMU	7,650		7,650
27.	4713	314	DAMARIS AKUNOIT	ELIMU	7,650		7,650
28.	4717	308	SHARON NAMORU	ELIMU	7,650		7,650
29.	4724	318	JEDIDAH EKAL	ELIMU	7,650		7,650
30.	4756	311	SUSAN NAKONEYO	ELIMU	7,650		7,650
31.	4643	310	BELINDA EBENYO LOKAI	ELIMU-K	7,650		7,650
32.	4658	314	NEDDY KOTOL	ELIMU	7,650		7,650
33.	4721	322	APAJOK BIOR AJANG	ELIMU - K	7,650		7,650
34.	4729	322	NAJWA AHMED	ELIMU - K	7,650		7,650
35.	4733	323	MIBEK JAK NYIBOL	ELIMU - K	7,650		7,650
36.	4744	356	RANIA ZACHARIA	ELIMU - K	7,650		7,650
37.	4747	356	ADUT NUN REECH	ELIMU - K	7,650		7,650
38.	4751	342	RHODAH GATMAI	ELIMU - K	7,650		7,650
39.	4663	388	CATHERINE ATEYO		9,550		9,550
40.	4586	315	NANCY APEM EKUWAM	MMELIM	14,050		14,050
							<b>216,522</b>



**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM ONE WEST**

SN	ADM	MA	STUDENT NAME	SPONSOR	TOTAL	PAID	BAL
1	4581	347	SYLVIA EPUNPUN		7,050	20000	(12,950)
2	4585	394	REMU VICTORIA SOLYAMO	KCB	(1,950)		(1,950)
3	4595	284	IBRAHIM RUKIA ALI		7,650	14300	(6,650)
4	4598	379	JOY BOSIBORI		5,050	13000	(7,950)
5	4604	388	FAITH ABWEL NAPAO	KCB	(1,950)		(1,950)
6	4627	320	ASHLEY NANJALA	TG	(6,950)		(6,950)
7	4629	306	DINA AMONI IPAI		7,650	15000	(7,350)
8	4633	357	JACKLINE MUTHONI		5,050	12700	(7,650)
9	4711	318	DANIELA SUNDAY		(17,830)		(17,830)
10	4735	359	TALIA GIFT CHEMUTAI		7,650	15300	(7,650)
11	4754	324	PAMELA AMOIT		5,250	6000	(750)
							<b>(79,630)</b>
12	4557	394	CETRINE CHEBEO	TG	52,050		52,050
13	4567	394	FLORENCE AUMA		23,050		23,050
14	4603	337	SELY TOPOS	HOPE	13,650		13,650
15	4610	316	ZUBEDAR LOKAMAR ESEKON	MM	6,050		6,050
16	4613	322	SYLVIAH IBUYA	MM	6,050		6,050
17	4616	340	BERTHA KIN SONGOK		13,050		13,050
18	4634	369	FELESTINE AMURIA	EQUITY	5,270		5,270
19	4636	388	AMINA MUMALI	EQUITY	5,270		5,270
20	4641	336	FRIDAH EGIELAN	ELIMU-K	7,650		7,650
21	4644	326	JACINTA ASINYEN	ELIMU-K	7,650		7,650
22	4648	335	SARAH AKURE	MM	15,050	10000	5,050
23	4656	303	SYLVIA AKAI	ELIMU	7,650		7,650
24	4662	333	PURITY AKIRU EKITELA	MMELIM	7,650		7,650
25	4664	309	FAITH EWOI EKUNIA	ELIMU	7,650		7,650
26	4665	335	NELLY NANGOL MICHAEL	ELIMU - K	7,650		7,650
27	4676	370	FAITH CHEBET CHEPKONY	ELIMU	7,650		7,650
28	4680	318	LILIAN LOKWAKORI LOUY	ELIMU	7,650		7,650
29	4684	319	CHRISTINE LOCHIPO	ELIMU	7,650		7,650
30	4688	369	VICTORIA EKALIMON MZE	ELIMU	7,650		7,650
31	4692	303	BRANNY ATABO EPAKAN	ELIMU	7,650		7,650
32	4698	337	LUCY EKIDOR EREGAE	ELIMU	7,650		7,650
33	4701	315	DAYANA MEKUYAN ENGA	ELIMU	7,650		7,650
34	4715	303	DIMVIN LOKAALA	ELIMU	7,650		7,650
35	4723	317	JULIET ARUKUDI	ELIMU	7,650		7,650
36	4726	331	PATLENA BARBRA		23,050		23,050
37	4728	323	AYEN MAKUACH GARANG	ELIMU - K	7,650		7,650
38	4732	344	MARY NYAKIIR KUOL	ELIMU - K	7,650		7,650
39	4739	322	AMINA KAHINDO	ELIMU - K	7,650		7,650
40	4748	344	ARUAI DUT AROK	ELIMU - K	7,650		7,650
41	4753	324	REGINA PETER	ELIMU - K	7,650		7,650
42	4757	320	ELIZABETH NYADUOP RIE	ELIMU - K	7,650		7,650

**313,190**

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

CLASS LIST TERM TWO 2023

FORM ONE SOUTH

S/NO	AD	Ma	STUDENT NAME	Sponsor	BALANCE	TERM II	TOTAL	PAID	BAL
1	4563	389	JEPKOGEI NORAH		-	7,650	7,650	7650	-
2	4568	331	IRENE MWENDE KIOKO	TBI	25,400	7,650	33,050	33050	-
3	4572	391	SAMANTHA LINDI		400	7,650	8,050	8100	(50)
4	4577	370	ABIGAEI NGIKURUKA		(2,378)	7,650	5,272	5272	-
5	4584	384	STACY JEBET SONGOK		(2,600)	7,650	5,050	5050	-
6	4591	349	ROSELINE EWOSE		(5,000)	7,650	2,650	3000	(350)
7	4596	356	MERCELENE NAPITEI	KCB	(9,600)	7,650	(1,950)		(1,950)
8	4611	293	EKIRU BADRIA DUPU		(2,400)	7,650	5,250	12700	(7,450)
9	4614	388	JUDY MAROK	KCB	(9,600)	7,650	(1,950)		(1,950)
10	4620	339	FARDOSA ABDI	KCB	(9,600)	7,650	(1,950)		(1,950)
11	4623	319	NAOMY CHEMAKIT		(10,000)	7,650	(2,350)	0	(2,350)
12	4624	313	LOTIENG PATIENCE LOPEYOK		(20,378)	7,650	(12,728)	20000	(32,728)
13	4625	336	JANCINE AKARAN		-	7,650	7,650	7650	-
14	4628	306	SOPHIA AYANAE		-	7,650	7,650	7650	-
15	4637	313	GLORIA EKADELI		(17,600)	7,650	(9,950)	13000	(22,950)
16	4647	303	HARRIET SIKE LOKAAL		(11,000)	7,650	(3,350)	15212	(18,562)
17	4696	341	IRINE CHEROTICH		(15,000)	7,650	(7,350)	0	(7,350)
18	4708	361	LYNNE EMASE	EILMISHA	-	7,650	7,650	7650	-
									(97,640)
19	4562	335	CYNTHIA CHERUTO		(2,380)	7,650	5,270	5000	270
20	4565	346	JOAN LOKWANG NGOLETUR		-	7,650	7,650		7,650
21	4600	319	SANDRA JEBET		-	7,650	7,650	7000	650
22	4640	348	LYDIA EKITELA LOROT	COOP	(2,378)	7,650	5,272		5,272
23	4655		SCOLASTICA LOWASA	ELIMU	-	7,650	7,650		7,650
24	4659	329	CHARITY AMANMAN	ELIMU	-	7,650	7,650		7,650
25	4661	309	ANN AKIRU EKITELA	ELIMU	-	7,650	7,650		7,650
26	4665	348	MAUREEN AKENO lobei	ELIMU - K	-	7,650	7,650		7,650
27	4669	348	FAITH MARIBE	ELIMU	-	7,650	7,650		7,650
28	4671	332	LUCY LOKOLITA MORU	ELIMU	-	7,650	7,650		7,650
29	4679	335	DORCAS EKIDOR	ELIMU- K	-	7,650	7,650		7,650
30	4683	350	PENINA LODIO EKAI	ELIMU	-	7,650	7,650		7,650
31	4687	316	VIVIAN MASULA LOKENO	ELIMU	-	7,650	7,650		7,650
32	4691	357	TABITHA EKENO TIOKO	ELIMU	-	7,650	7,650		7,650
33	4704	350	TERESA MARAKA	ELIMU	-	7,650	7,650		7,650
34	4712	322	IVON NATWEM ALEPER	ELIMU	-	7,650	7,650		7,650
35	4718	367	AWUJOY MANGAR BUOL	ELIMU - K	-	7,650	7,650		7,650
36	4722	336	ADAM WHITE	ELIMU - K	-	7,650	7,650		7,650
37	4742	321	NYAMUCH JAMES GAT	ELIMU - K	-	7,650	7,650		7,650
38	4749	322	PAJIETH ADAN NYANDING	ELIMU - K	-	7,650	7,650		7,650
39	4752	337	NYANYUOT CHIOK TAP	ELIMU - K	-	7,650	7,650		7,650
40	4760	317	NYAWAL BOL WAL	ELIMU - K	-	7,650	7,650		7,650
41	4761	319	RIZIKI ENYONYI	ELIMU - K	-	7,650	7,650		7,650
					(4,758)	175,950	171,192	12,000	159,192

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM ONE NORTH**

S/	ADM	MA	STUDENT NAME	Sponsor	BAL	TERM II	TOTAL	PAID	BAL
1.	4567	341	MITCHELLE JEPKEMEI		-	7,650	7,650	8000	(350)
2.	4573	362	JUMA SHERRYNE NASIMIYU		(2,600)	7,650	5,050	6000	(950)
3.	4579	324	ANITA APOLO EBOT		(34,600)	7,650	(26,950)		(26,950)
4.	4587	325	CONCEPTOR AMEKUI IDATAN		(10,000)	7,650	(2,350)	0	(2,350)
5.	4588	373	NDUNGU LOISE NJOKI		(2,200)	7,650	5,450	6000	(550)
6.	4593	358	BECKY CHEBET		(2,378)	7,650	5,272	6000	(728)
7.	4601	342	EREGAE EUSILAH AYANAE		(19,600)	7,650	(11,950)		(11,950)
8.	4602	389	UMALKHER KHURAH		(2,380)	7,650	5,270	24690	(19,420)
9.	4606	374	BIBIAN NOMONEY ETHERI		(11,100)	7,650	(3,450)	4200	(7,650)
10.	4607	326	CHICHI REYNALDA ANGAWO		(9,000)	7,650	(1,350)	0	(1,350)
11.	4615	298	IVYNE LOYANAE EBENYO		(17)	7,650	7,633	8000	(367)
12.	4618	341	LINAH ARUPE ELIMLIM	HOPE	15,400	7,650	23,050	24000	(950)
13.	4619	280	ZEITUN SHUAYB		(2,380)	7,650	5,270	7000	(1,730)
14.	4630	351	CAROLYNE EPUNGURE		(9,600)	7,650	(1,950)	0	(1,950)
15.	4631	391	JEBICHII KEREN		(2,378)	7,650	5,272	7000	(1,728)
16.	4759	395	ISCAH CHEPKEMOI	SIYOI FON	(9,154)	7,650	(1,504)		(1,504)
17.	4763		JOY MITCHELLE WAMBOI		19,000	7,650	26,650	27000	(350)
									<b>(80,827)</b>
18.	4566	386	BUSERA NOEL NEKESA	MM	(1,600)	7,650	6,050		6,050
19.	4582	310	EUNICE IKAI		(5,000)	7,650	2,650		2,650
20.	4649	348	DAMARIS AKIRU	ELIMU	-	7,650	7,650		7,650
21.	4652	335	JOSEPHINE KABEI EKITELA	ELIMU	-	7,650	7,650		7,650
22.	4654	338	VICTORIA ATABO LOROT	ELIMU-K	-	7,650	7,650		7,650
23.	4655	296	BLESSING KUCHAL EKIRU	ELIMU	-	7,650	7,650		7,650
24.	4672	338	FAITH NANJALA KITALIA	ELIMU	-	7,650	7,650		7,650
25.	4674	318	EVERLYNE EWESIT	ELIMU	-	7,650	7,650		7,650
26.	4675	345	KAREN ADOME	ELIMU-K	-	7,650	7,650		7,650
27.	4693	323	JUDDY AROO ETELEJI	ELIMU	-	7,650	7,650		7,650
28.	4695	300	SOPHIA ETIAKAN	ELIMU	-	7,650	7,650		7,650
29.	4700	318	MELISA AMANA	ELIMU	-	7,650	7,650		7,650
30.	4707	312	JOYCE ALEPER LOCHUGE	ELIMU	-	7,650	7,650		7,650
31.	4714	322	JOSEPHINE ATABO	ELIMU	-	7,650	7,650		7,650
32.	4716	347	JENIFFER NATIR	ELIMU	-	7,650	7,650		7,650
33.	4719	330	FAITH CHESANG PTIYOS		10,400	7,650	18,050	9800	8,250
34.	4720	322	MAKUACH JOK ALEEK	ELIMU-K	-	7,650	7,650		7,650
35.	4725	331	ANGELINA ACHOL	ELIMU-K	-	7,650	7,650		7,650
36.	4727	335	NYUUR NGUET YAAK	ELIMU-K	-	7,650	7,650		7,650
37.	4736	389	MATWERE SHEILA	ELIMUKIT	19,000	7,650	26,650		26,650
38.	4741	344	NYANYUET GATDET	ELIMU-K	-	7,650	7,650		7,650
39.	4745	321	NADIA ZACHARIA	ELIMU-K	-	7,650	7,650		7,650
40.	4746	326	ABUL GOTH AJAK	ELIMU-K	-	7,650	7,650		7,650
	4755	366	LILIAN IKAL LOSIKE	KCB	-	7,650	7,650		7,650
	4764		SHELA MORU		19,000	7,650	26,650	15000	11,650
					<b>41,800</b>	<b>191,250</b>	<b>233,050</b>	<b>24,800</b>	<b>208,250</b>

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM TWO EAST**

S/N	ADM	MKS	NAME		BAL	TERM II	TOTAL	PAID	BAL
1	4374	378	ABIGAEL JEROTICH BIWOTT		10,900	7,650	18,550	18550	-
2	4377	386	KELLY WAMBUI		13,400	7,650	21,050	21050	-
3	4393	355	HOPE ASHLEY CHABOKA SIALO		3,400	7,650	11,050	11050	-
4	4394	371	LINCY APETET	T.STH	(3,650)	7,650	4,000	7650	(3,650)
5	4416	348	LINET NASIMIYU	HOPE	(24,100)	7,650	(16,450)		(16,450)
6	4430	334	CYNTHIA LOCHUCH		1,900	7,650	9,550	10000	(450)
7	4441	334	JANE ABEI LOIDOPUS		(20,350)	7,650	(12,700)		(12,700)
8	4450	402	MARY WAMBUI KIMANI		-	7,650	7,650	15300	(7,650)
9	4469	343	EVERLYNE NATIENG	T.STH	(9,600)	7,650	(1,950)	0	(1,950)
10	4478	307	CHEPTEEK ESTHER		-	7,650	7,650	7650	-
11	4483	396	JASMINE CHEPKEMBOI		(4,600)	7,650	3,050	3050	-
12	4487	267	STELAH LOKUTAN	CITAM	(18,500)	7,650	(10,850)		(10,850)
13	4505	382	KOSALA DEBRA ADHIAMBO		5,400	7,650	13,050	13050	-
14	4555		JESCA EBEI		(29,200)	7,650	(21,550)		(21,550)
									<b>(75,250)</b>
15	4385	396	SOMBEY CHEMTAI MICHELLE		14,400	7,650	22,050	15000	7,050
16	4386	393	MARTHA WAFULA		1,400	7,650	9,050	6700	2,350
17	4414	308	STELAH AJIKON	MM	(1,600)	7,650	6,050		6,050
18	4420	340	WANGILA TERRY NAMACHANJA	MM	25,400	7,650	33,050		33,050
19	4422	382	NAFULA LOREEN WEKESA	BNG	70,400	7,650	78,050	60000	18,050
20	4429	330	STECY ALOO OWINO	MM	(1,600)	7,650	6,050		6,050
21	4436	389	HABIBA NAVAKOLWE BASHIR	EQUITY	2,500	7,650	10,150		10,150
22	4438	351	RAEL LOWOI EKIRU	HOPE	2,500	7,650	10,150		10,150
23	4446	387	VIVIAN JEROP		4,400	7,650	12,050	12000	50
24	4449	344	MARTHA AMURIA ERUPE	HOPE	27,900	7,650	35,550	34000	1,550
25	4455	356	EMMACULATE ABWEL EJORE	KCB	33,400	7,650	41,050	40000	1,050
26	4462	328	SYLVIA ANGOLO		19,400	7,650	27,050	20000	7,050
27	4464	343	GLORIA ASEKON		(2,100)	7,650	5,550	0	5,550
28	4473	325	BELVIN NAPUS		22,400	7,650	30,050	30000	50
29	4493	318	LAURA MIMO SONGOK		10,900	7,650	18,550		18,550
30	4499	298	SHAMZI NATINI EPETET	T.STH	26,900	7,650	34,550		34,550
31	4504	347	PRISCILLAH ARUKUDI EKITOS		37,400	7,650	45,050	40000	5,050
32	4512	321	CELESTINE CHEYECH		28,400	7,650	36,050	35000	1,050
33	4516	342	MARY NANGIRO	ELIMU	-	7,650	7,650		7,650
34	4520	300	LINA MOIT	ELIMU	-	7,650	7,650		7,650
35	4524	315	ESTHER WANYENZE OURU	ELIMU	-	7,650	7,650		7,650
36	4527	329	SHARON ARIPI EDUNG	ELIMU	-	7,650	7,650		7,650
37	4533	302	DORCAS ATOOT	ELIMU.K	-	7,650	7,650		7,650
38	4536	298	PURITY MAIDE	ELIMU.K	-	7,650	7,650		7,650
39	4540	313	PERIS ALIMLIM	ELIMU.K	-	7,650	7,650		7,650
40	4543	294	ELIZABETH ATABO	ELIMU.K	-	7,650	7,650		7,650
41	4548	350	KACHIRI ZACHARIA ALMURAKA	WT	(480)	7,650	7,170		7,170
42	4553	352	EVERLYNE SISA	WT	38,200	7,650	45,850	24424	21,426
43	4558		NAKALI DEBRA		12,400	7,650	20,050	10000	10,050
			ANITA NJERI MANILU		19,000	7,650	26,650	15300	11,350
					391,520	229,500	621,020	342,424	278,596

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM TWO CENTRAL**

S/N	ADM	MKS	NAME	sponsor	BAL	TERM II	TOTAL	PAID	BAL
1	4375	391	PRUDENCE LUNG'AH KITUZI		(4,600)	7,650	3,050	5000	(1,950)
2	4378	350	CHEPNGETICH SARAH		(14,600)	7,650	(6,950)		(6,950)
3	4390	385	JOY JEBET		8,400	7,650	16,050	17000	(950)
4	4395	381	FATIMA LOWOI MANA		(12,690)	7,650	(5,040)	7000	(12,040)
5	4396	376	SHARON LOBUIN ETELEJI		400	7,650	8,050	10000	(1,950)
6	4403	388	KALSON KUSOW ALI		-	7,650	7,650	15300	(7,650)
7	4423	342	NGITIRA LOMURIA LAURA		(10,000)	7,650	(2,350)	0	(2,350)
8	4434	372	WINNIE JEPKOECH	SIMBA ED	-	7,650	7,650	12500	(4,850)
9	4440	394	PHOEBE CHEROP		5,400	7,650	13,050	10000	3,050
10	4447	351	DORCAS ALIMLIM	KCB	19,400	7,650	27,050	27504	(454)
11	4452	361	ESTHER K ECHUCHUKA		(600)	7,650	7,050	8000	(950)
12	4453	324	IMELDA AKATAROT YOLE		400	7,650	8,050	10700	(2,650)
13	4460	334	ESTHER MORAA		400	7,650	8,050	9000	(950)
14	4472	349	CORINE LOMURIA		(16,600)	7,650	(8,950)		(8,950)
15	4481	309	BRENDA EKAL		(19,600)	7,650	(11,950)		(11,950)
16	4497	346	LORIONO CHARIS RELINA		(6,000)	7,650	1,650	5000	(3,350)
17	4498	325	RAEL ARIPON		(5,000)	7,650	2,650	5000	(2,350)
18	4503	360	NATASHA IKIMAT		(600)	7,650	7,050	8000	(950)
19	4556		RONOH CHEPCHUMBA MITCHELLE		11,400	7,650	19,050	20000	(950)
									(69,144)
20	4382	321	MAGDALINE AKINYI		25,400	7,650	33,050	5000	28,050
21	4383	333	MERCY BR CHEPCHUMBA		5,400	7,650	13,050	10000	3,050
22	4388	388	TUM MISHELLE CHEROP		5,400	7,650	13,050	12000	1,050
23	4407	388	ELSIE CHERUTO KAIMOR		(4,600)	7,650	3,050		3,050
24	4413	353	MERCYLINE A LOKOMAR		18,400	7,650	26,050	6000	20,050
25	4424	313	JOY ARUPE	MM	(1,600)	7,650	6,050		6,050
26	4433	403	SHARON EPUU	SIMBA ED	47,900	7,650	55,550	40700	14,850
27	4435	326	NAOMI AUYEI LOTIRA		15,400	7,650	23,050	20000	3,050
28	4443	379	EVALYNE MERCY	KCB	33,400	7,650	41,050		41,050
29	4445	374	GLORIA ELIMA SHINDAGWA	BUNG	70,400	7,650	78,050	20000	58,050
30	4465	339	IVY ATA ERENG		10,400	7,650	18,050	1500	16,550
31	4468	337	BEATRICE AKALALE	HOPE	27,900	7,650	35,550	30000	5,550
32	4476	333	GRACE CHEROTICH		3,400	7,650	11,050	6500	4,550
33	4484	355	JOYCE NJERI NGAN'GA		5,400	7,650	13,050	5400	7,650
34	4489	325	IRENE ALIMLIM ILETE		(7,600)	7,650	50		50
35	4510	341	ANN NORAH WAFULA		44,400	7,650	52,050	40000	12,050
36	4513	358	MELDA AKIRU EKAL	ELIMU	-	7,650	7,650		7,650
37	4518	284	EVERLYNE A ERUPE	ELIMU	-	7,650	7,650		7,650
38	4521	282	LUCY MZEE KISIKA	ELIMU	-	7,650	7,650		7,650
39	4525	333	LOYCE LOKORIMOE	ELIMU.	-	7,650	7,650		7,650
40	4529	337	JEMIMAH LOTESIRO	ELIMU.K	-	7,650	7,650		7,650
41	4534	319	ZINAIDAH AMURIA	ELIMU.K	-	7,650	7,650		7,650
42	4537	315	NANCY AKUWOM	ELIMU.K	-	7,650	7,650		7,650
43	4541	299	DORCAS ESINYEN	ELIMU.K	-	7,650	7,650		7,650
44	4546	322	RUTH KAMAN	ELIMU	-	7,650	7,650		7,650
45	4549	368	BAKHITA MAIMA IBRAHIM	WT	(530)	7,650	7,120		7,120
46	4551	352	AWOI LANG KUR	WT	4,580	7,650	12,230		12,230

312,900

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM TWO WEST**

S/N	ADM	MKS	NAME	SPONSOR	BAL	TERM II	TOTAL	PAID	BAL
1	4380	341	CHEPOGHISIO STACY		(5,941)	7,650	1,709	4000	(2,291)
2	4381	328	MERCY NEKESA		(2,918)	7,650	4,732	5500	(768)
3	4392	397	NOVENA NELIMA MAKOKHA		3,400	7,650	11,050	11500	(450)
4	4398	334	WILLIMINA LOMANAT		(16,000)	7,650	(8,350)		(8,350)
5	4400	339	TANASHA ACHIENG		400	7,650	8,050	9000	(950)
6	4404	375	ANN FIDELLIS WANJIKU		-	7,650	7,650	8000	(350)
7	4405	383	FAITH JEPCHIRCHIR		-	7,650	7,650	7900	(250)
8	4448	306	DINAH LOSIKE	CITAM	(15,000)	7,650	(7,350)	0	(7,350)
9	4470	333	BAHATI LOWOI		(11,600)	7,650	(3,950)		(3,950)
10	4477	329	CHELINDA CHEROP		(14,600)	7,650	(6,950)	0	(6,950)
11	4485	340	GLADYS EBENYO		5,400	7,650	13,050	13500	(450)
12	4496	391	ABIGAEI CHEPKEMOI		-	7,650	7,650	7700	(50)
13	4502	342	JUMA DORCAS		(10,600)	7,650	(2,950)		(2,950)
14	4508	341	GRACE AROT KIBOR	IKAAL	45,400	7,650	53,050	60000	(6,950)
									<b>(42,059)</b>
15	4384	384	FAITH CHEPCHIRCHIR		5,400	7,650	13,050		13,050
16	4401	393	ABDIKADIR FOSIA JAMA		20,400	7,650	28,050	22300	5,750
17	4402	363	EPIDING DANIELA LOKER		13,400	7,650	21,050	16000	5,050
18	4409	386	JEPKOSGEI ASLINE	DK	(4,600)	7,650	3,050		3,050
19	4425	381	HOPE MUYUKA		-	7,650	7,650		7,650
20	4426	388	HAWA AKOPE NATAPAR		5,400	7,650	13,050	5000	8,050
21	4427	394	MERCY JEPLETING		-	7,650	7,650	5300	2,350
22	4432	378	CLARE CHIRCHIR JEPKEMOI		10,400	7,650	18,050	8000	10,050
23	4444	390	OMOTTO MYRAH LENA	BUNGOM	70,400	7,650	78,050	10000	68,050
24	4456	344	EBEI PHILOMENA TIYA	MM	(1,600)	7,650	6,050	0	6,050
25	4458	358	SHEILA ATABO	KCB	33,400	7,650	41,050		41,050
26	4461	376	FAITH MUKOYA	IKAAL	35,400	7,650	43,050	20000	23,050
27	4466	319	IRENE LOCHI	MM	2,400	7,650	10,050	0	10,050
28	4479	401	BLESSING CHEPKOECH	KCB	33,400	7,650	41,050		41,050
29	4491	347	GRACE NASIMIYU		10,400	7,650	18,050	2000	16,050
30	4514	303	ABIGAEI APUA KERIO	ELIMU	-	7,650	7,650		7,650
31	4517	335	GEORGINA LOTESIRO	ELIMU	-	7,650	7,650		7,650
32	4522	300	LINA SIKE EKITELA	ELIMU	-	7,650	7,650		7,650
33	4526	302	CAREN ADAPAL	ELIMU	-	7,650	7,650		7,650
34	4530	302	JACKLINE AYAPAN	ELIMU.K	-	7,650	7,650		7,650
35	4532	329	RECHO LOKWAMER	ELIMU.K	-	7,650	7,650		7,650
36	4538	298	MARY APETAS ESEKON	ELIMU.K	-	7,650	7,650		7,650
37	4542	295	REHEMA AKUWAM	ELIMU.K	-	7,650	7,650		7,650
38	4545	310	IRINE NAMTON	ELIMU.K	-	7,650	7,650		7,650
39	4550		LIVIA LUKWAR	WT	2,620	7,650	10,270		10,270
40	4626		GRACE EKUWAM		-	7,650	7,650		7,650
					236,820	198,900	435,720	88,600	347,120

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM TWO SOUTH**

S/N	ADM	MKS	NAME	SPON	BAL	TERM II	TOTAL	PAID	BAL
1	4379	394	SHANTEL CHELAGAT		-	7,650	7,650	10000	(2,350)
2	4387	356	ELSIE CHEPCHUMBA		(600)	7,650	7,050	8000	(950)
3	4391	372	SCOLASTICAH ASINYEN AKAI	MCSPA	(3,236)	7,650	4,414	5000	(586)
4	4412	330	SELLY AMEKWI	T.STH	(11,600)	7,650	(3,950)	15000	(18,950)
5	4415	388	NICOLE JEPCHUMBA		-	7,650	7,650	12000	(4,350)
6	4419	376	KEZIAH AKITELA EYANAE		(10,600)	7,650	(2,950)	10933	(13,883)
	4431	282	EZEENEI LOKOPO EKITELA		(10,000)	7,650	(2,350)		(2,350)
7	4437	346	LEILA ALI IBRAHIM		20,400	7,650	28,050	29000	(950)
8	4442	384	RUTH CHEBET LAGAT		-	7,650	7,650	10000	(2,350)
9	4454	306	SAILET EBEI ABONGON		(100)	7,650	7,550	20000	(12,450)
10	4463	309	MARY LOKUI LOSUSUI		(16,600)	7,650	(8,950)	5000	(13,950)
11	4471	351	ABIGAE IPAT TIOKO		(400)	7,650	7,250	15000	(7,750)
12	4547		GLORIA AKAI SAMAL		(19,600)	7,650	(11,950)	5000	(16,950)
13									(97,819)
14	4376	399	CHEROTICH JOYCE		22,400	7,650	30,050	10000	20,050
15	4389	342	CALVIN JEPKOSGEI		11,400	7,650	19,050	10000	9,050
16	4397	326	LIZ LOROT LOKEUN	T.STH	7,900	7,650	15,550	10000	5,550
17	4408	395	KIVERENGE NOEL ADAGALA		27,400	7,650	35,050	33000	2,050
18	4410	352	MERCY EKUTAN EWOI		-	7,650	7,650	4000	3,650
19	4411	365	MARY WANGOI NJUGUNA		7,400	7,650	15,050	10000	5,050
20	4421	379	CAREN NAFULA MUKENDA	BNG	70,400	7,650	78,050	30000	48,050
21	4428	383	FAVOUR CHEPKOECH	ELIMU	-	7,650	7,650	5000	2,650
22	4439	338	APUA EKAYE LOKWAYEN	HOPE	27,900	7,650	35,550	30000	5,550
23	4451	386	SYLVIA CHEPCHIRCHIR	KCB	33,400	7,650	41,050	37000	4,050
24	4459	339	MELDER LOKIDOR		10,400	7,650	18,050	10000	8,050
25	4467	328	EKADELI RAEI		15,400	7,650	23,050	10000	13,050
26	4475	336	VALENTINE CHEPKWEMOI		20,400	7,650	28,050	5000	23,050
27	4480	355	JOY CHEPTEEK	BNG	70,400	7,650	78,050	10000	68,050
28	4482	366	MARGRET AKIRO	HOPE	20,400	7,650	28,050	27000	1,050
29	4488	374	MISHELE CHEMWETICH		11,400	7,650	19,050	9000	10,050
30	4492	390	RUTH LOCHII IKEMER	TG	(82,600)	7,650	7,650		7,650
31	4500	321	VIOLA EREGAE		2,900	7,650	10,550	6000	4,550
32	4511	322	YVONNE CHEPCHUMBA		29,400	7,650	37,050	35000	2,050
33	4515	292	LAURENCIA LOMORU	ELIMU	-	7,650	7,650	5000	2,650
34	4519	315	VIVIAN NAPEYOK ELEPETET	ELIMU	-	7,650	7,650	5000	2,650
35	4523	311	DORCAS AUDA	ELIMU	-	7,650	7,650		7,650
36	4528	292	JACKLINE EKULAN EKAL	ELIMU.K	-	7,650	7,650		7,650
37	4531	315	ZIPPORAH WAMBOI	ELIMU.K	-	7,650	7,650		7,650
38	4539	292	SARAH AKAI IMONI	ELIMU.K	-	7,650	7,650		7,650
39	4544	301	REBECAH AREE	ELIMU.K	-	7,650	7,650		7,650
40	4552	350	ZEINABU LOTOMBO	WT	5,028	7,650	12,678	10000	2,678
41	4554		SENASTE JOYCE	WT	25,650	7,650	33,300	27578	5,722
					336,978	214,200	633,778	338,578	295,200

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM THREE EAST**

	ADM	KCPE	NAME	SPONS	BAL	TERM II	TOTAL	PAID	PAID
1	4176	368	AROKO URSULA AKENO		(600)	7,650	7,050	8000	(950)
2	4177	381	ATIENO JUNE MICHELLE		(35,480)	7,650	(27,830)	5000	(32,830)
3	4193	386	FAITH CHEPKOSGEI		-	7,650	7,650	5000	2,650
4	4197	346	JANET AKIRU NAKWAWI		5,300	7,650	12,950	15000	(2,050)
5	4203	321	RISPER LOKIRU KARENGA		(5,000)	7,650	2,650	5000	(2,350)
6	4205	359	CAREN ADHIAMBO		(14,600)	7,650	(6,950)		(6,950)
7	4217	366	KELLY ESEKON ELIPAN		(5,100)	7,650	2,550	5000	(2,450)
8	4227	353	LOCHERIA LAREN ATIKILEM		12,300	7,650	19,950	18000	1,950
9	4232	327	GRASHA ACHIENG		(8,400)	7,650	(750)	3000	(3,750)
10	4254	330	VIOLLA LOKADON		(19,600)	7,650	(11,950)		(11,950)
11	4267	358	MELVIN ALIPAN LOKURUKA		5,800	7,650	13,450	15000	(1,550)
12	4332	374	CATHERINE AKATOROT LOKUWOM	COOP	(11,850)	7,650	(4,200)		(4,200)
13	4339	336	PRISCILLA AYENAE		11,400	7,650	19,050	10916	8,134
14	4343	382	CHEMURGOR MARIAM		(27,400)	7,650	(19,750)	410	(20,160)
15	4621		ROSEMARY MORU		9,000	7,650	16,650	15000	1,650
									(74,806)
16	4204	333	BLESSING KEMUNTO MOTANYA		40,600	7,650	48,250	26500	21,750
	4211	345	MIRIAM AKUWAM		17,400	7,650	25,050	5000	20,050
17	4222	325	CYNTHIA IRAIN AJERO		23,400	7,650	31,050	10000	21,050
18	4250	357	FAITH RECHO WEWA	MM	(1,600)	7,650	6,050		6,050
19	4252	336	NELIMA NAOMI	MM	(1,600)	7,650	6,050		6,050
20	4264	378	MERCY LOGETEI EKITELA		30,255	7,650	37,905	10000	27,905
21	4284	335	EMILY EPEM LOMURIAT	MAPE	-	7,650	7,650		7,650
22	4289	330	EKIDOR JOY ADERE	MM	(1,600)	7,650	6,050		6,050
23	4293	349	ATABO IRENE RIKU	EQT	-	7,650	7,650		7,650
24	4298	353	JENNIFER EBENYO ELIM	EQT	-	7,650	7,650		7,650
25	4304	362	SHANTEL IDA AWINO MIDIMO		(5,600)	7,650	2,050		2,050
26	4307	321	GLADYS SAMAL LOCHAKHOL	ELIMU	-	7,650	7,650		7,650
27	4308	346	DIANAH LOBUIN KONO	ELIMU	-	7,650	7,650		7,650
28	4313	342	EDNAH NAYAPAR EMURIA	ELIMU	-	7,650	7,650		7,650
29	4323	364	ESTHER CHEPCHUMBA SAKONG	MWAM	18,100	7,650	25,750	14000	11,750
30	4328	375	JULIANA MUTINDI	ELIMU K	-	7,650	7,650		7,650
31	4329	341	IVONNA NADIKO NAMORU	ELIMU K	-	7,650	7,650		7,650
32	4333	340	DAISY ASINYEN KINE	ELIMU K	-	7,650	7,650		7,650
33	4337	351	HELLEN REHEMA JOSHUA	MM	(1,600)	7,650	6,050		6,050
34	4349	305	SYLVIA LOKOLONYOI	ELIMU	(2,302)	7,650	5,348		5,348
35	4353	311	DORCAS NGITIRA	ELIMU	-	7,650	7,650		7,650
36	4356	300	SANDRA LOUPALA	ELIMU	-	7,650	7,650		7,650
37	4360	306	JOSEPHINE NANGOLE	ELIMU	-	7,650	7,650		7,650
38	4361	302	GILLIAN EBENYO		2,500	7,650	10,150	10000	150
39	4363	374	EUNICE NAKUTAN	WT	13,550	7,650	21,200	17300	3,900
40	4368	332	FRANCISCA EBEI TOPOS	WT	(4,903)	7,650	2,747		2,747
41	4372	349	LOROT EUPHRECIAH AKARAN	WT	2,570	7,650	10,220		10,220
42					129,170	206,550	335,720	92,800	242,920

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM THREE CENTRAL**

S/N	ADM	KCPE	NAME		BAL	TERM II	TOTAL	PAID	PAID
1	4186	347	VERONICAH TITOS		(26,360)	7,650	(18,710)		(18,710)
2	4188	364	LOCHAM CAROLINE AKIRU		2,300	7,650	9,950	17000	(7,050)
	4200	326	EMILY ARUKUDI EKAI		(7,400)	7,650	250	10000	(9,750)
3	4221	344	FAITH AKUAM EKOMWA		(5,600)	7,650	2,050	7000	(4,950)
4	4237	316	IUTAE EKUOM NORAH		(52,600)	7,650	(44,950)		(44,950)
5	4244	385	CHEBENI JENINE ROTICH		-	7,650	7,650	15300	(7,650)
7	4256	378	WABOMBA BRENTA NAFUNA		(5,600)	7,650	2,050	15300	(13,250)
									(106,310)
9	4175	386	MERCY JERONO KIPYEGO		5,700	7,650	13,350	13000	350
10	4180	394	YVONNE CHELANGA'T MULWO		10,400	7,650	18,050	5000	13,050
11	4190	325	EKAI MITCHEL EIPA		(4,728)	7,650	2,922		2,922
12	4219	361	JOY AOO ESINYEN		16,800	7,650	24,450	10000	14,450
13	4224	375	HELLEN NAWAAR LONG'OLOL	COOP	-	7,650	7,650		7,650
14	4225	343	PHOEBE NACHO LONGOLE	HOPE	-	7,650	7,650		7,650
15	4226	301	JOYCE EWOI EPORON	HOPE	8,000	7,650	15,650		15,650
16	4228	342	MAGDALINE IKAAL LOKENGOT		13,500	7,650	21,150	16000	5,150
17	4229	335	KAREN ATIIN		10,900	7,650	18,550	8000	10,550
18	4238	353	PURITY EKITELA	EQT- K	-	7,650	7,650		7,650
19	4243	346	LOCHIAMAN VIOLA EKIRU	T.EAS	10,400	7,650	18,050	15000	3,050
20	4249	321	LOROT IKAAL SASHA		5,400	7,650	13,050	5500	7,550
21	4255	358	LOMOR DIANA KURUKURA	MM	(1,600)	7,650	6,050		6,050
22	4259	356	ANASTANCIA ESEKON EKATOROT		25,400	7,650	33,050	20400	12,650
23	4278	362	ABIGAEI TUKEI ELEMEN		20,800	7,650	28,450	7000	21,450
24	4280	373	ERIONGOA LUCIA AKUNOIT		(3,600)	7,650	4,050	4000	50
25	4281	366	MITCHELE AWINO ONYANGO	MAPE	33,400	7,650	41,050		41,050
26	4286	338	VIVIAN NEKESA NYANGA		13,400	7,650	21,050	10000	11,050
27	4290	336	NAOMI EKONON KOSIYAE		3,300	7,650	10,950	8600	2,350
28	4291	370	SANDRA NABWEL LOCHOLI	HOPE	-	7,650	7,650		7,650
29	4294	353	RUTH ARIPO LOGIEL	EQT	-	7,650	7,650		7,650
30	4296	304	CHRISTINE ARUMU EKAL	HOPE	-	7,650	7,650		7,650
31	4300	356	CATHERINE ACHUROIT CHEGEM	ELIMU	-	7,650	7,650		7,650
32	4301	339	NATUKOI IRENE LOWOI	ELIMU	-	7,650	7,650		7,650
33	4302	332	FAITH NAWAR LEMU		33,400	7,650	41,050	15500	25,550
34	4305	340	EMMAH EMEKWI NALUKOOWOI	ELIMU	-	7,650	7,650		7,650
35	4309	333	EVERLYNE EWOI LOKIRU	HOPE	25,400	7,650	33,050	25400	7,650
36	4315	332	SHARON KOBARACH LOKOEL	ELIMU-K	-	7,650	7,650		7,650
37	4317	328	JENIFFER ACHAKAR LOLIMO	ELIMU	-	7,650	7,650		7,650
38	4320	312	ANNA ASINYEN ESEKON	ELIMU	-	7,650	7,650		7,650
39	4321	348	LYDIA ASEKON LOPALOR	ELIMU	-	7,650	7,650		7,650
40	4326	331	MELVINE AKURICHANAIT ERUKON	ELIMU-K	-	7,650	7,650		7,650
41	4327	330	SOPHIE NGASIKE EKURE	ELIMU-K	-	7,650	7,650		7,650
43	4344	350	AISHA ALIMLIM		10,900	7,650	18,550	10000	8,550
44	4347	303	ANITA AMURIA	ELIMU	-	7,650	7,650		7,650
45	4350	318	SYLVIA EKADELI	ELIMU	-	7,650	7,650		7,650
46	4357	307	FAITH LOBUIN LORE	ELIMU	-	7,650	7,650		7,650
47	4362	302	MIRIAM ATABO PULKOL		13,400	7,650	21,050	10000	11,050
48	4364	387	MUHONJA HOPE	TG	11,852	7,650	19,502		19,502
49	4367	362	GLORY GAKII MUTWIRI	WT	28,970	7,650	36,620	25400	11,220
					291,394	306,000	597,394	208,800	388,594

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM THREE WEST**

	ADM	MAR	NAME		BAL	TERM II	TOTAL	PAID	PAID
1	4206	386	EPETET DEBORAH AKAI		(600)	7,650	7,050	8000	(950)
2	4207	348	NICE ELAAR LOBUIN		(4,480)	7,650	3,170		3,170
3	4215	345	EKALIBAN LOSEKON MERCY		(19,600)	7,650	(11,950)		(11,950)
4	4231	322	RAHMA ABDIWAHAB		(6,400)	7,650	1,250	10000	(8,750)
5	4236	379	EWOI PRUDENCE LOPEYO		(4,480)	7,650	3,170	4000	(830)
6	4240	304	AWOI ASHLYNNE NASIA		27,400	7,650	35,050	36000	(950)
7	4241	342	NAOMY KAHERA ELEGWI	T EAST	(20,600)	7,650	(12,950)		(12,950)
8	4247	331	JULIET IKARU ADAPAL		(2,600)	7,650	5,050	14700	(9,650)
9	4257	355	HAMDI ABDI		400	7,650	8,050	9000	(950)
11	4266	321	PATIENCE NGASITAE EKAL		5,400	7,650	13,050	13500	(450)
12	4275	352	FAITH CHEBET KOSKEI		(6,510)	7,650	1,140	8000	(6,860)
13	4282	333	SANDRA KOONO ERUPE		400	7,650	8,050	9000	(950)
15	4299	327	EMEKWI CINDY SHABAAN		(17,600)	7,650	(9,950)		(9,950)
16	4330	338	EKUOM ALIMLIM SHARON		(26,100)	7,650	(18,450)		(18,450)
16	4340	384	SHERLEY CHEBET	EMPO	(5,006)	7,650	2,644		2,644
17	4341	343	IMADIS SHEILLA		(20,000)	7,650	(12,350)		(12,350)
									(90,176)
18	4181	339	RUTH NAPEYOK		7,300	7,650	14,950	13500	1,450
19	4182	368	NDICHU ANN MUGURE		19,400	7,650	27,050	19400	7,650
20	4187	360	PENINA ACHONGA ETUKON		3,400	7,650	11,050	10000	1,050
21	4189	382	JOYLINE CHEMUTAI	TG	29,378	7,650	37,028	5000	32,028
22	4198	333	VIVIAN ATABO LOKWAWI		12,400	7,650	20,050	19000	1,050
23	4202	354	NAOMY AROT NGIPUO	HOPE	3,098	7,650	10,748	9000	1,748
24	4210	351	MARY EKAL IKAALE	EQUITY-K	-	7,650	7,650		7,650
25	4214	346	BLESSED WAMUCII		12,900	7,650	20,550	13000	7,550
26	4216	310	MELVIN LOMEKUYA EDAPAL	HOPE	-	7,650	7,650	0	7,650
27	4235	341	KAREN ESEKON KARIMOJONG	HOPE	-	7,650	7,650		7,650
28	4245	376	SWENA ACHICHI YAKISH		28,400	7,650	36,050	23000	13,050
29	4262	365	JEPKOSGEI SCOLA	COP	4,700	7,650	12,350	10000	2,350
30	4263	329	REGINA AKUTAN EKIDOR	HOPE	25,400	7,650	33,050	25000	8,050
31	4269	370	WAPUKHA DANCIL ANNAH		13,900	7,650	21,550	10000	11,550
32	4270	331	CARREN LOSIPOLEM ERIPON	HOPE	-	7,650	7,650		7,650
33	4283	363	SHARON CHEMTAI SANG	MAPE	33,400	7,650	41,050	20000	21,050
34	4287	393	ABDILLAH MAIMUNA MOHAMED	KCB	(1,600)	7,650	6,050		6,050
35	4297	358	MICHELLE AYANAE	EQUITY	-	7,650	7,650		7,650
36	4303	320	FAITH ESEKON LOPARING		28,800	7,650	36,450	36000	450
37	4306	336	ANN MWENDWA MUTUGI		(2,600)	7,650	5,050	4000	1,050
38	4312	331	ANJOL JOY AMASE		36,400	7,650	44,050	40000	4,050
39	4316	341	FAITH AJIKON ITAO	MAPE	6,400	7,650	14,050	13000	1,050
40	4318	328	LYDIA NAKODON LOOLEL		16,400	7,650	24,050	20000	4,050
41	4335	381	BERYL JEMELI		13,400	7,650	21,050	7000	14,050
42	4346	300	WILLIMINA ALIMLIM	ELIMU	-	7,650	7,650		7,650
43	4352	300	JEAL AKIRU SOTEI	ELIMU	-	7,650	7,650		7,650
44	4355	307	HELLEN AKUAM	ELIMU	-	7,650	7,650		7,650
45	4359	366	ROSE WAIRIMU WAMBOI	TG	12,820	7,650	20,470	2000	18,470
46	4370	367	JACKYLINE LOITAKOL		25,800	7,650	33,450	16000	17,450
47	4373	0	MONDAY AKONG VICTOR	W/T	24,646	7,650	32,296	30000	2,296
					354,142	229,500	583,642	344,900	238,742

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM THREE SOUTH**

	ADM	KCPE	NAME		BAL	TERM II	TOTAL	PAID	PAID
1	4191	346	EJIYE ANNE EKAL		(14,000)	7,650	(6,350)		(6,350)
2	4195	379	LOPOLIAN MILKA CHEPENGAT		(15,000)	7,650	(7,350)		(7,350)
3	4196	307	CYNTHIA ECHUKULE CHUMA		(15,100)	7,650	(7,450)	5000	(12,450)
4	4199	355	RENEE VALENTINE EMURIA		(7,800)	7,650	(150)	200	(350)
5	4208	341	GLORIA NAACHI EKALI		(8,654)	7,650	(1,004)		(1,004)
6	4233	361	BAKHITA LOKAI EKALALE		(4,600)	7,650	3,050	15700	(12,650)
7	4234	366	FAITH NDUTA		(1,000)	7,650	6,650	7600	(950)
9	4242	331	BLESSING KANAYO NGAKIPI		6,900	7,650	14,550	15300	(750)
10	4260	357	ADIR JOYCE AMANIKOR	KINGD	5,000	7,650	12,650	15000	(2,350)
11	4261	348	SEKINA MARIO		(14,000)	7,650	(6,350)	1300	(7,650)
	4265	368	IKAI GUINETTE ATOOT		(7,800)	7,650	(150)		(150)
12	4279	323	TIOKO SIFA KAMURAKE		(7,270)	7,650	380	1040	(660)
13	4322	389	KIPKAIMOI NOELA JEPTOO		(9,000)	7,650	(1,350)		(1,350)
14	4342	393	CHEPKEMBOI RUKIA		(8,900)	7,650	(1,250)	5000	(6,250)
15	4348	308	TERESA ASURUT	ELIMU	(8,000)	7,650	(350)	11030	(11,380)
16									(71,644)
17	4036	0	NEHEMA N.KORINYANG		33,202	7,650	40,852		40,852
19	4129	340	CHRISTINE ASEKON MEYENI	ELIMU	-	7,650	7,650		7,650
20	4178	352	MUREITHI MARY WANJIRU		45,400	7,650	53,050	5000	48,050
22	4179	365	OMBASA FAUSTINA KAWIRA	MM	(4,200)	7,650	3,450	0	3,450
23	4183	359	DEBRAH SHALOM MECHA		25,400	7,650	33,050	20000	13,050
24	4184	381	NYAMAMBA VERAH MORAA		(4,600)	7,650	3,050		3,050
25	4201	322	LOMUTON CYNTHIA AKATO		16,900	7,650	24,550	8000	16,550
26	4209	336	EKAL ABONG NAOMI	MM	(1,600)	7,650	6,050		6,050
27	4213	326	SYLVIA ECHIYA EKUNOIT	HOPE	-	7,650	7,650		7,650
28	4230	376	NAOMI ELIM LOBURUK	MM	(1,600)	7,650	6,050		6,050
29	4271	345	DORCAS AKATOROT ARIPON	JKF/HP	3,098	7,650	10,748		10,748
30	4276	333	EDVINE AWESIT LORENG		3,400	7,650	11,050		11,050
31	4277	338	EUNICE AKATOROT EKIDOR	FRIEND	33,822	7,650	41,472		41,472
32	4285	344	DELVIN MARAKA EMEKWI	MAPE	(6,000)	7,650	1,650		1,650
33	4292	388	GLORIA NAFULA		3,400	7,650	11,050	11000	50
34	4295	320	PAULINE ATIIR EKAL	HOPE	25,400	7,650	33,050		33,050
35	4310	345	PURITY NALIKA	ELIMU	-	7,650	7,650		7,650
37	4311	334	PAULINE AWINO	ELIMU	-	7,650	7,650		7,650
38	4314	350	NANCY IKENY ELIM	ELIMU	-	7,650	7,650		7,650
39	4319	333	NEEMA ASIBITAR NALAGAM	ELIMU-K	-	7,650	7,650		7,650
40	4324	339	REDEMPTEER ELIPAN NGATAA	ELIMU-K	-	7,650	7,650		7,650
41	4338	370	DIANA NACHOM LOPEYOK	HOPE	-	7,650	7,650		7,650
42	4345	329	NYALIEP GIDEON TAI	ELIMU-K	-	7,650	7,650		7,650
43	4351	325	SHARON LONGOR	ELIMU	-	7,650	7,650		7,650
44	4354	301	SHAMU AKIRU	ELIMU	-	7,650	7,650		7,650
45	4365	300	MACHARIA MARGARET NYAMBURA		12,400	7,650	20,050		20,050
	4371	382	NYABUOL RUEI MATAI	WT	38,948	7,650	46,598	25400	21,198
					<b>223,370</b>	<b>206,550</b>	<b>429,920</b>	<b>69,400</b>	<b>360,520</b>

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM FOUR EAST**

S/N	ADM		NAME		BAL	TERM II	TOTAL	PAID	BAL
1	4015	383	Chebet Melvin Kimoi		12,280	7,650	19,930	20000	(70)
2	4022	368	Lokwee Wed Erupe		(3,720)	7,650	3,930	12500	(8,570)
3	4029	313	Moloi Amuria Emily		1,562	7,650	9,212	16862	(7,650)
4	4043	340	Buyansi Ebenezer		19,900	7,650	27,550	29000	(1,450)
5	4061	357	Looyapus Eslina Moding	NCPD	(94,182)	7,650	(86,532)		(86,532)
6	4099	342	Hyvone Akolong Esekon	TURK EAST	(23,828)	7,650	(16,178)		(16,178)
7	4107	371	Wanjala Happy Razoa		10,400	7,650	18,050	25000	(6,950)
8	4112	303	Naomi Nadukae Koomwa	MAPENDO	(40,000)	7,650	(32,350)		(32,350)
9	4120	330	Eunice Wangare		9,400	7,650	17,050	20000	(2,950)
									(162,700)
10	3998	344	Priscilla Amoit Achakan	MINS	6,160	7,650	13,810		13,810
11	4009	385	Ashley Atiang Omuse	kcb	12,422	7,650	20,072	15832	4,240
12	4012	374	Nganasa Lawreen Yiswa		49,380	7,650	57,030	18000	39,030
13	4013	338	Nekesa Valentine Wekesa		45,680	7,650	53,330	13000	40,330
14	4017	369	Mbugua Marion Njeri	TG	30,400	7,650	38,050	15000	23,050
15	4030	350	Lotukoi Phoebe Akadeli		5,680	7,650	13,330	4000	9,330
16	4035	308	Mercy Amekwi Ekal		18,680	7,650	26,330	5000	21,330
17	4045	315	Lomurukai Christine Akeno		3,780	7,650	11,430	5000	6,430
18	4047	331	Sakina Mukite	MM	(1,600)	7,650	6,050	0	6,050
19	4051	327	Lavian Korot		29,680	7,650	37,330	20000	17,330
20	4059	335	Ebei Asekon Melvin	MM	(1,600)	7,650	6,050		6,050
21	4064	343	Veronicah Akomwa Muiruri		11,400	7,650	19,050	15000	4,050
22	4085	372	Adhiambo Dolphine	KTDA	-	7,650	7,650		7,650
23	4090	326	Abigael Asibitar Lorot	EDT	29,190	7,650	36,840	27000	9,840
24	4095	380	Nderitu Wanjiru Purity		10,398	7,650	18,048	10400	7,648
25	4111	379	Shanice Chepkemol Kurui		22,680	7,650	30,330	10000	20,330
26	4121	354	Mureithi Damaris Wairimu		38,680	7,650	46,330	36330	10,000
27	4122	349	Lincy Chepkosikei	ELIMU	-	7,650	7,650		7,650
28	4130	352	Atot Isabella Ikai	ELIMU	-	7,650	7,650		7,650
29	4133	323	Ewoi Awoi Cynthia	ELIMU	-	7,650	7,650		7,650
30	4135	321	Janet Ekitela Epuu	ELIMU	-	7,650	7,650		7,650
31	4136	360	Grace Namongin Lonok	ELIMU	-	7,650	7,650		7,650
32	4140	336	Maraka Elimlim Meliza	ELIMU-K	-	7,650	7,650		7,650
33	4146	323	Cynthia Nanjala Nyongesa	ELIMU	-	7,650	7,650		7,650
34	4148	318	Lokaru Abigael Edapal	MM	(1,600)	7,650	6,050		6,050
35	4154	378	Dorcus Isutsa	MM	(1,600)	7,650	6,050		6,050
36	4163	372	Wabomba Stellah		26,980	7,650	34,630	5000	29,630
37	4169	332	Faith Akai Namojong		47,111	7,650	54,761	20000	34,761
38	4170	376	Domacyline Nelima	FAMILY	21,450	7,650	29,100	28000	1,100
						221,850	625,201	247,562	377,639

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM FOUR CENTRAL**

S/N	ADM	NAME		BAL	TERM II	TOTAL	PAID	BAL	
1	4011	380	Rose Cicilia	(4,600)	7,650	3,050	10000	(6,950)	
2	4027	343	Viginia Nafula Wekesa	(3,720)	7,650	3,930	8000	(4,070)	
3	4038	317	Lizy Amana	NGAS	(6,524)	7,650	1,126	8776	(7,650)
4	4050	338	Jocye Aemon Edung	-	7,650	7,650	15300	(7,650)	
5	4073	370	Ombima Joy Debora	-	7,650	7,650	10000	(2,350)	
6	4103	346	Merlyne Cheptum Maswai	14,680	7,650	22,330	25000	(2,670)	
7	4128	353	Naomi Nacham Lokwi	ELIMU	(18,000)	7,650	(10,350)	(10,350)	
8	4131	314	Tabitha Lotukoi Losike	ELIMU	(23,000)	7,650	(15,350)	(15,350)	
9	4173		Cynthia Chelimo	(4,320)	7,650	3,330	5000	(1,670)	
								(58,710)	
10	4019	337	Magrine Cheptoo	9,680	7,650	17,330		17,330	
11	4033	334	Ekitela Rael Ewoi	4,980	7,650	12,630	10000	2,630	
12	4044	340	Linah Aipa Emeri	20,180	7,650	27,830	10000	17,830	
13	4048	342	Masal Echapan Loyara	6,180	7,650	13,830	7000	6,830	
14	4049	391	Linzy Kormait Lotoom	20,380	7,650	28,030	26000	2,030	
15	4057	325	Losamuku Victory Koroeny	MM	(1,600)	7,650	6,050	6,050	
16	4058	332	Maxine Asapari	(3,720)	7,650	3,930		3,930	
17	4067	379	Tracy Njeri	9,400	7,650	17,050	5000	12,050	
18	4068	352	Vinnishal Nakadi	22,378	7,650	30,028	14000	16,028	
19	4070	327	Esekon Sylvia Abei	HOPE	-	7,650	7,650	0	7,650
20	4076	349	Hassan Hawo Hamdi	27,080	7,650	34,730	10000	24,730	
21	4082	305	Abigael Chepkemoi	MM	(1,600)	7,650	6,050	6,050	
22	4087	367	Macrine Ekal	KCB	(6,926)	7,650	724	724	
23	4088	355	Harriet Epetet Echuman	COOP	4,150	7,650	11,800	11,800	
24	4089	339	Hedwig Aleper	14,330	7,650	21,980	20000	1,980	
25	4091	380	Fay N.Omanga	25,380	7,650	33,030	26000	7,030	
26	4096	371	Betty Chepkemoi Ngoria	40,680	7,650	48,330	5000	43,330	
27	4101	331	Celestine Loree Lotibok	EQUITY	-	7,650	7,650	7,650	
28	4109	374	Priscillah Lomong'in Ekuwam	EQUITY	-	7,650	7,650	7,650	
29	4114	372	Chimakile Naomi Nanjala	NCPD	66,520	7,650	74,170	50880	23,290
30	4134	320	Maide Tioko Medah	ELIMU	-	7,650	7,650	7,650	
31	4137	358	Rael Edukon Walakan	ELIMU	-	7,650	7,650	7,650	
32	4143	332	Sandra Ngisanyana	ELIMU	-	7,650	7,650	7,650	
33	4149	332	Willimianah Akamu	ELIMU	-	7,650	7,650	7,650	
34	4158	369	Cynthia K Momanyi	26,580	7,650	34,230	15000	19,230	
35	4172	347	Mutesi Keila Sebazungu	W/T	24,170	7,650	31,820		31,820
				308,222	198,900	507,122	198,880	308,242	

**TURKANA GIRLS' NATIONAL SCHOOL**  
**P.O BOX 280-30500, LODWAR**  
**FEES BALANCE STATEMENT**

**CLASS LIST TERM TWO 2023**  
**FORM FOUR WEST**

S/N	ADM		NAME	BAL	TERM II	TOTAL	PAID	BAL
1	4024	370	Judy Achebe	8,680	7,650	16,330	30,000	(13,670)
2	4028	347	Caren Nangiro	(21,620)	7,650	(13,970)	-	(13,970)
3	4037	340	Barwako Mohamud Abdillahi	-	7,650	7,650	15,300	(7,650)
4	4054	365	Winnie Akerita Ekamais	(120)	7,650	7,530	16,000	(8,470)
5	4065	380	Aesho Joy Chelangat	-	7,650	7,650	15,000	(7,350)
6	4071	354	Limagur Blesing Nakutan	(18,722)	7,650	(11,072)		(11,072)
7	4079	356	Deborah Alimlim Loole	(14,000)	7,650	(6,350)	1,300	(7,650)
8	4081	339	Nancy Natiir	15,680	7,650	23,330	30,000	(6,670)
9	4110	369	Maximilla Akuwam Emuria	-	7,650	7,650	17,000	(9,350)
10	4113	381	Chepteken Purity Chesiro	(1,600)	7,650	6,050	10,500	(4,450)
11	4117	311	Joyline Nayoki Emekwi	(55,320)	7,650	(47,670)		(47,670)
12	4132	334	Nancy Nakutan Elim	(8,000)	7,650	(350)		(350)
13	4156	381	Cheruiyot Daisy Jepkoech	15,680	7,650	23,330	35,000	(11,670)
14	4509	0	Lokichar Damaris	10,400	7,650	18,050	20,000	(1,950)
								(151,942)
15	4010	370	Mohammed Nekesa Maimunah	50,400	7,650	58,050	-	58,050
16	4020	350	Caren Jepchirchir	22,480	7,650	30,130	10,000	20,130
17	4025	371	Morara Trizah Nyabokeye	10,420	7,650	18,070	10,000	8,070
18	4039	318	Miriam Favour Kebo	10,400	7,650	18,050	10,000	8,050
19	4040	340	Kiney Nancy Eibach	(1,600)	7,650	6,050		6,050
20	4046	338	Longolol Natapar Providencia	(1,600)	7,650	6,050		6,050
21	4069	323	Serena Lokaru Mele	15,780	7,650	23,430	10,000	13,430
22	4072	328	Mercy Alimlim Esekoni	12,380	7,650	20,030	10,000	10,030
23	4074	312	Ikwele Deborah Naturoe	9,680	7,650	17,330	10,000	7,330
24	4080	331	Longor Joy Napeyok	(1,600)	7,650	6,050		6,050
25	4084	336	Mary Nasimiyu	65,336	7,650	72,986	5,000	67,986
26	4094	350	Atieno Anne Odhiambo	(1,600)	7,650	6,050		6,050
27	4098	384	Ngeiywo Purity Cherotich	19,400	7,650	27,050	15,300	11,750
28	4104	380	Jane Wamboi Ndungu	-	7,650	7,650		7,650
29	4116	316	Winne Atabo Lemmy	24,080	7,650	31,730	30,000	1,730
30	4118	373	Michele Angel	-	7,650	7,650		7,650
31	4126	344	Waweru Lucy Wanjiku	-	7,650	7,650		7,650
32	4127	335	Veronica Mwango Kennedy	-	7,650	7,650		7,650
33	4138	341	Mercy Elimlim Ekwar	-	7,650	7,650		7,650
34	4145	367	Zipporah Wanjiru Ngarari	-	7,650	7,650		7,650
35	4161	314	Ayomo Fabian Lemuya	(1,600)	7,650	6,050		6,050
36	4164	343	Jenifer Achan Makodongoi	33,400	7,650	41,050		41,050
37	4167	309	Joyce Ekalale	1,680	7,650	9,330	5,500	3,830
38	4369	0	Aurelia Kafu	23,400	7,650	31,050	23,400	7,650
				290,836	183,600	474,436	139,200	335,236

TURKANA GIRLS' NATIONAL SCHOOL  
P.O BOX 280-30500, LODWAR  
FEES BALANCE STATEMENT

CLASS LIST TERM TWO 2023  
FORM FOUR SOUTH

S/N	ADM		NAME	BAL	TERM II	TOTAL	PAID	BAL
1	4014	356	Wekesa Cynthia Nasambu	9,402	7,650	17,052	20000	(2,948)
2	4031	371	Christabel Benen Eporon	(35,080)	7,650	(27,430)		(27,430)
3	4034	375	Achieu Machar Makuei	-	7,650	7,650	15300	(7,650)
4	4041	375	Okoth Spencer Achieng'	-	7,650	7,650	15300	(7,650)
5	4075	328	Yvyonne Imaam	(4,720)	7,650	2,930	10000	(7,070)
6	4077	336	Tracy Akiru Lobali	-	7,650	7,650	15500	(7,850)
7	4092	382	Manyasi Leen Pakati	(40,320)	7,650	(32,670)		(32,670)
8	4093	350	Lopeyok Hope Benta	(12,000)	7,650	(4,350)	3300	(7,650)
9	4097	340	Maximillah Ali T.EAST	(7,828)	7,650	(178)		(178)
10	4102	279	Maraka Lokuwam Maximillah	(4,620)	7,650	3,030	40000	(36,970)
11	4168	376	Naomy Chepkorir Ywapale	(5,622)	7,650	2,028	9000	(6,972)
								(145,038)
12	4016	375	Faith Chetum	(4,320)	7,650	3,330		3,330
13	4018	342	Favour Cherop Pkemei	5,680	7,650	13,330		13,330
14	4023	329	Ednah Chebet Korinyang	6,280	7,650	13,930		13,930
15	4042	334	Ndege Purity Kemunto	25,680	7,650	33,330	15000	18,330
16	4052	380	Akisa J Magdaline	32,878	7,650	40,528	18000	22,528
17	4053	369	Lydia Akal Ka MM	(1,600)	7,650	6,050		6,050
18	4060	358	Caren Lokuruka Lokamar	18,480	7,650	26,130	10000	16,130
19	4063	335	Zanaly Loreen Ochieng	52,880	7,650	60,530	6000	54,530
20	4078	327	Ekadeli Camil HOPE	(5,000)	7,650	2,650		2,650
21	4083	338	Sarah Nangul SRs.MERCY	8,000	7,650	15,650		15,650
22	4086	351	Bridgit Cherot KENYATTA	45,400	7,650	53,050		53,050
23	4100	347	Ann Aleper Lo EQUITY	(5,000)	7,650	2,650		2,650
24	4108	321	Ingolan Prude KANAM. P	13,400	7,650	21,050	10000	11,050
25	4119	371	Angel Awour ELIMU	-	7,650	7,650		7,650
26	4124	355	Elizabeth Che ELIMU	-	7,650	7,650		7,650
27	4125	342	Gloria Nakatia W/T	37,820	7,650	45,470	13000	32,470
28	4141	350	Emelda Eloto ELIMU	-	7,650	7,650		7,650
29	4144	333	Kemboi Faith Jelagat	43,680	7,650	51,330	9500	41,830
30	4150	346	Joy Nyambura ELIMU	-	7,650	7,650	5000	2,650
31	4155	304	Scolasticah A ELIMU	-	7,650	7,650		7,650
32	4157	358	Variah Amoni ELIMU	-	7,650	7,650		7,650
33	4159	371	Kosgei June COOP	-	7,650	7,650		7,650
34	4162	369	Aswani Shale NGAS	50,336	7,650	57,986	5000	52,986
35	4486	0	Sharon Akoth Ouko	51,400	7,650	59,050		59,050
				375,994	183,600	559,594	91,500	468,094

Year: 2022/2023

Term: 1 - 3

Item S/No	Description of Item	Quantity in stock	Breakages/ Damages	Balance in stock
1	Beakers (glass) 1000 mls	nil		nil
2	Beakers (glass) 500 mls	16pcs	5pcs	11pcs
3	Beakers (glass) 400 mls	6pcs		6pcs
4	Beakers (glass) 250 mls	36pcs	14pcs	22pcs
5	Beakers (glass) 100 mls	50pcs	16pcs	34pcs
6	Beakers (plastic)1000 mls	3pcs		3pcs
7	Beakers (plastic) 500 mls	6pcs		6pcs
8	Beakers (plastic) 250 mls	80pcs		80pcs
9	Beakers (plastic) 100mls	132pcs	4pcs	128pcs
10	Bee hive stands	22pcs	3pcs	19pcs
11	Bell Jars	6pcs		6pcs
12	Boss heads	34pcs	22pcs used	12pcs
13	Boyle's Law apparatus	1pc		1pc
14	Bunsen Burners	45pcs	11pcs	34pcs
15	Burners Portable	11pcs	3pcs	8pcs
16	Burettes	124pcs	79pcs	45pcs
17	Cartridges For portable Burners	12pcs	10pcs used	2pcs
18	Charles' Law apparatus	1pc		1pc
19	Charts For pH			
20	Clamp stands	52pcs	7pcs	45pcs
21	Clamp Heads (retort clamps)	32pcs	30pcs used	2pcs
22	Combustion Tubes (open ended)	28pcs	3pcs	25pcs
23	Condensers Liebig's	10pcs	1pc	9pcs
24	Crucibles with lid	10pcs		10pcs
25	Desiccators	1pc		1pc
26	Deflagrating spoons	18pcs	12pcs	6pcs
27	Distillation Flasks			
28	Dropper bottles (plastic) eye drop type			
29	Droppers Teat (plastic)	754pcs	519pcs	235pcs
30	Drying tower For gas (CaO)	1pc		1pc

Year: 2022/2023

Term: 1 - 3

Item S/No	Description of Item	Quantity in stock	Breakages/damages	Balance in stock
31	Evaporating Dishes	12pcs	2pcs	10pcs
32	Fortin's Barometer	1pc		1pc
33	Flasks Conical 500 mls	10pcs	1pc	9pcs
34	Flasks Conical 250 mls	88pcs	22pcs	66pcs
35	Flasks Conical 100 mls	18pcs		18pcs
36	Flasks Filtering 250 mls	1pc		1pc
37	Flasks Flat bottomed 500 mls	3pcs		3pcs
38	Flasks Flat bottomed 250 mls	4pcs		4pcs
39	Flasks Retort 250mls	1pc		1pc
40	Flasks Round bottomed 500 mls	1pc	1pc	Nil
41	Flasks round bottomed 250 mls	7pcs	2pcs	5pcs
42	Flasks Volumetric 2000 mls	1pc		1pc
43	Flasks Volumetric 1000 mls	3pcs		3pcs
44	Flasks Volumetric 500 mls	2pcs		2pcs
45	Flasks Volumetric 250 mls	54pcs	11pcs	43pcs
46	Flasks Vacuum( Metallic) 500 mls	2pcs		2pcs
47	Funnels Dropping	6pcs	2pcs	4pcs
48	Funnels Filtering (Plastic)	49pcs	8pcs	41pcs
49	Funnels Thistle	7pcs	3pcs	4pcs
50	Funnels Separating	6pcs		6pcs
51	Fractionating Columns	1pc	1pc	Nil
52	Gas Jars	6pcs		6pcs
53	Gas Jar Covers	2pcs		2pcs
54	Gas Heads for gas cylinders	3pcs		3pcs
55	Gas lighters	2pcs		2pcs
56	Glass Troughs	1pc		1pc
57	Glass tubing	300g	100g	200g
58	Glass rods	56pcs	15pcs	45pcs
59	Hoffman's Voltmeter	1pc		1pc
60	Kipp's Apparatus	1pc		1pc

Year: 2022/2023

Term: 1 - 3

tem S/No	Description of Item	Quantity in stock	Breakages/ Damages	Balance in stock
61	Measuring cylinder (glass) 1000 mls	2pcs		2pcs
62	Measuring cylinder (glass) 500 mls	9pcs	1pc	8pcs
63	Measuring cylinder (glass) 250 mls	3pcs		3pcs
64	Measuring cylinder (glass) 100 mls	2pcs	1pc	1pc
65	Measuring cylinder (glass) 50 mls	nil		nil
66	Measuring cylinder (glass) 25 mls	10pcs		10pcs
67	Measuring cylinder (glass) 10 mls	6pcs		6pcs
68	Measuring cylinder(plastic) 100 mls	53pcs	2pcs	51pcs
69	Measuring cylinder(plastic) 50 mls	21pcs		21pcs
70	Measuring cylinder(plastic) 10 mls	68pcs	5pcs	63pcs
71	Mortar and pestles	16pcs	5pcs	11pcs
72	Petri dishes (glass)	8pcs		8pcs
73	Petri dishes (plastic)	47pcs		47pcs
74	Pipettes 25 mls	74pcsa	24pcs	50pcs
75	Reagent bottles (coloured) 250 mls	36pcs	3pcs	33pcs
76	Reagent bottles (clear) 250 mls	4pcs		4pcs
77	Spatula Metallic	30pcs		30pcs
78	Thermometers (Laboratory type) alcohol	95pcs	37pcs	58pcs
79	Thermometers (laboratory type) mercury	15pcs		15pcs
80	Test tubes (ordinary) 125x16mm	1270pcs	627pcs	643pcs
81	Test tubes (Boiling tubes) 150x24mm	651pcs	320pcs	331pcs
82	Test tube racks (plastic) 6 holes	75pcs	11pcs	64pcs
83	Test tube rack (metallic) 6 holes	6pcs		6pcs
84	Test tube holders	50pcs	4pcs	46pcs
85	Test tube brushes	60pcs	24pcs	36pcs
86	Tripod stands	38pcs		38pcs
87	U-Tubes	9pcs		9pcs
88	U-tubes with side arm	5pcs	1pc	4pcs
89	Watch Glasses	75pcs	27pcs	48pcs
90	Water still 4.5kw	1pc		1pc

Year: 2022/2023

Term: 1 - 3

Item S/No	Description of Item	Quantity in stock	Breakages/Damages	Balance in stock
91	Wash Bottles 250 mls	110pcs	39pcs	71pcs
92	Weighing bottles	370pcs	150pcs	220pcs
93	White tiles	55pcs	43pcs	12pcs
94	Ammeters 0-1/0-5 A	30pcs		30pcs
95	Ammeters 0-2.5/0-5 A	27pcs		27pcs
96	Ammeters 0-80/0-100 $\mu$ A	19pcs		19pcs
97	Ball and ring Apparatus	4pcs		4pcs
98	Bar Breaking apparatus	1 pc		1pc
99	Barometer Fortin's	1 pc		1 pc
100	Barometer Aneroid	2 pcs	1pc	1 pc
101	Barometer tube	1 pc		1pc
102	Balances Compression type	1 pc		1 pc
103	Balances Beam type	2 pcs	2 pcs	Nil
104	Balances Electronic type	2 pcs	1pc	1pc
105	Battery holders plastic (2cells)	50pcs	24pcs	26pcs
106	Battery holder Plastic (1 cell)	44pcs		44pcs
107	Calipers Ordinary type	3pcs		3pcs
108	Calipers Vernier	18pcs		18pcs
109	Cathode ray oscilloscope	1 pc		1pc
110	Centrifuge machine electric	1 pc		1pc
111	Centre of Gravity apparatus	1 set		1set
112	Crocodile clips	1 pkt	½ pkt	½ pkt
113	Density bottles	10pcs	2pcs	8pcs
114	Digital multimeters	20pcs		20pcs
115	Electric Bells	1 pc		1 pc
116	Galvanometers (centre 0)	10pcs		10pcs
117	G- clamps	10pcs		10pcs
118	Glass Blocks (rectangular)	15pcs	3pcs	12pcs
119	Glass blocks (semi circular)	6pcs		6pcs
120	Glass prisms (Equilateral)	35pcs <sup>*</sup>		25pcs

Year: 2022/2023

Term: 1 - 3

Item S/No	Description of Item	Quantity in stock	Breakages/damages	Balance in stock
121	Glass prisms (right angular)	6pcs		6pcs
122	Hydrometers	2pcs	2pcs	Nil
123	Hygrometers	1pc	1pc	Nil
124	Jockeys	25pcs	1pc	24pcs
125	Lift pump model	1pc		1pc
126	Liquid level apparatus	1pc		1pc
127	Lenses (Convex) fl=10	25pcs		25pcs
128	Lenses (convex) fl=15	20pcs		20pcs
129	Meter rules (full) wooden	56pcs	17pcs	39pcs
130	Meter rules (half) wooden	33pcs		33pcs
131	Meter rules (half) plastic	13pcs		13pcs
132	Micrometer screw gauge	18pcs		18pcs
133	Mirrors Convex	10pcs		10pcs
134	Mirrors Concave	57pcs	8pcs	49pcs
135	Mirrors Plane	30pcs	6pcs	24pcs
136	Magnetic compasses	15pcs		15pcs
137	Microscopes NIKON	2pcs	1pc	1pc
138	Microscope EUROMEX	6pcs		6pcs
139	Microscopes HSC	1pc		1pc
140	Microscopes students	16pcs		16pcs
141	Micro-viewer Electrical	1pc		1pc
142	Micro-viewer light hand	10pcs		10pcs
143	Magnifying Lenses Plastic frame	29pcs	5pcs	24pcs
144	Magnifying Lenses steel frame	6pcs		6pcs
145	Potometers	5pcs		5pcs
146	Surgical Blades	200pcs	150pcs	50pcs
147	Optical Bench	1pc		1pc
148	Power supply unit	1pc		1pc
149	Pulleys single	10pcs		10pcs
150	Pulleys double	10pcs		10pcs

Year: 2022/2023

Term: 1 - 3

Item S/No	Description of Item	Quantity in stock	Breakages/damages	Balance in stock
151	Pulleys triple	10pcs		10pcs
152	Pendulum bobs	20pcs		20pcs
153	Resistance Box 500 OHMs	1pc		1pc
154	Resistance Box 5 OHMs	5pcs		5pcs
155	Resistance Box 1 OHMs	2pcs		2pcs
156	Resistors Dial type	25pcs		25pcs
157	Rheostat 100 OHMs	1pc		1pc
158	Rheostat 50 OHMs	1pc		1pc
159	Rheostat 10 OHMs	1pc		1pc
160	Rheostat 2.6 OHMs	1pc		1pc
161	Ripple tank	1pc		1pc
162	Stop watches Digital	62pcs	27pcs	35pcs
163	Stop watches analogue	8pcs		8pcs
164	Slinky spring	2pcs		2pcs
165	Spring balances 0-1N	4pcs		4pcs
166	Spring balances 0-2.5N	4pcs		4pcs
167	Spring balances 0-3N	10pcs		10pcs
168	Spring balances 0-5N	8pcs		8pcs
169	Spirit Lamps Glass	8pcs		8pcs
170	Semi circular plastic blocks	10pcs		10pcs
171	Switches plug-in type	20pcs		20pcs
172	Thermocouples	1pc		1pc
173	Thermopiles	1pc		1pc
174	Ticker timers	7pcs	2pcs	5pcs
175	Tuning forks	2sets(12pcs)		2sets(12pcs)
176	Voltmeters 0-3V/0-15V	24pcs		24pcs
177	Voltmeters 0-2.5V/0-5V	35pcs	11pcs	24pcs
178	Voltmeters 0-10V	1pc		1pc
179	Vacuum /Air pump	1pc		1pc
180	Visking tubing	30m		30m



Year: 2022/2023

Term: 1 – 3

Store: CHEMISTRY

Item S/No	Description of Item	Quantity in stock	Quantity used	Balance in stock
1	Acetic Acid(Ethanoic acid)	3100mls	1200mls	1900mls
2	Acetone (Propanone)	3500mls	2400mls	1100mls
3	Ammonia solution	7200mls	4610mls	2590mls
4	Ammonium Chloride	90g	10g	80g
5	Ammonium dichromate	280g	-	280g
6	Ammonium Ferrous sulphate	2140g	716g	1424g
7	Ammonium Nitrate	100g	40g	60g
8	Ammonium Oxalate	440g	-	440g
9	Ammonium Sulphate	160g	160g	Nil
10	Aluminium Chloride	240g	60g	180g
11	Aluminium Nitrate	980g	380g	600g
12	Aluminium Oxide	120g		128g
13	Aluminium Sulphate	180g	40g	140g
14	Ascorbic Acid	197g	65g	132g
15	Barium Chloride	549g	311g	238g
16	Barium Nitrate	880g	625g	255g
17	Bi carbonate indicator	500mls	200mls	300mls
18	Boric Acid	500g		500g
19	Bromine Liquid	47mls	15mls	32mls
20	Bromothymol blue	5g	0.5g	4.5g
21	Calcium Carbonate	380g	145g	235g
22	Calcium carbide	Nil	-	-
23	Calcium Chloride	Nil	-	-
24	Calcium hypochlorite	820g	240g	580g
25	Calcium hydroxide	170g	50g	120g
26	Calcium Nitrate	1300g	390g	910g
27	Calcium Oxide	200g	-	200g
28	Calcium sulphate	400g	-	400g
29	Calcium metal turning	Nil	-	-
30	Camphor	90g	-	90g

Year: 2022/2023

Term: 1 – 3

Store: CHEMISTRY

Item S/No	Description of Item	Quantity in stock	Quantity used	Balance in stock
31	Charcoal Activated	190g	40g	150g
32	Citric acid	300g	140g	160g
33	Cobalt chloride	270g	30g	240g
34	Copper carbonate	320g	70g	250g
35	Copper chloride	310g	-	310g
36	Copper Nitrate	190g	40g	150g
37	Copper Oxide	240g	50g	190g
38	Copper metal powder	400g	210	190g
39	Copper sulphate	2950g	2032g	918g
40	Copper metal turnings	860g	480g	380g
41	Ethanol Absolute	8400mls	6100mls	2300mls
42	EDTA Di sodium salt	100g	-	100g
43	Ferric Chloride	Nil	-	-
44	Ferric Nitrate	210g	50g	160g
45	Ferric Sulphate	500g	50g	450g
46	Ferrous Sulphate	868g	518g	350g
47	Ferrous sulphide	220g	100g	120g
48	Filter Papers	1500pcs	1260pcs	240pcs
49	Glycerin	4700mls	900mls	3800mls
50	Hydrochloric acid S.G. 1.18	10800mls	9986mls	814mls
51	Hydrogen peroxide 100 volumes	5300mls	4550mls	750mls
52	Iodine Resublime (crystals)	480g	110g	370g
53	Iron Filings	930g	510g	420g
54	Lead II Acetate	830g	330	500g
55	Lead II Bromide	320g	-	320g
56	Lead II Carbonate	380g	320g	60g
57	Lead II Chloride	Nil	-	-
58	Lead II Nitrate	765g	635g	130g
59	Lead II Oxide	90g	-	90g
60	Lead IV Oxide	290g	-	290g

Year: 2022/2023

Term: 1 – 3

Store: CHEMISTRY

Item S/No	Description of Item	Quantity in stock	Quantity used	Balance in stock
61	Di Lead Tetra oxide	380g	-	380g
62	Lithium Metal	200g	-	200g
63	Litmus Indicator powder	107g	10g	97g
64	Litmus Indicator Paper (Red)	156bks	99bks	57bks
65	Litmus Indicator Paper (Blue)	156bks	94bks	62bks
66	Lycopodium Powder	55g	10g	45g
67	Magnesium Carbonate	575g	240g	335g
68	Magnesium Chloride	200g	-	200g
69	Magnesium Nitrate	1010g	250g	760g
70	Magnesium oxide	290g	-	290g
71	Magnesium Metal Powder	Nil	-	-
72	Magnesium ribbon	44g	30g	14g
73	Magnesium sulphate	200g	-	200g
74	Mangaanese IV Oxide	650g	40g	610g
75	Maleic acid	860g	570g	290g
76	Marble Chips	240g	20g	220g
77	Methanol	900mls	870mls	30mls
78	Methanoic acid	1100mls	100mls	1000mls
79	Methyl Orange Powder	5g	2.5g	2.5g
80	Methylated spirit	9300mls	5800mls	3500mls
81	Mercury metal	290g	-	290g
82	Millon's reagent	900mls	Expired	-
83	Naphthalene powder	610g	100g	510g
84	Nitric Acid S.G. 1.42	6730mls	5250mls	1480mls
85	Oxalic acid (Ethan-dioic acid)	4620g	4012g	608g
86	Phenolphthalein Indicator powder	27g	7g	20g
87	Phenol Crystals	Nil	-	-
88	Potassium bicarbonate	Nil	-	-
89	Potassium Carbonate	1090g	90g	1000g
90	Potassium Chlorate	480g	80g	400g

Year: 2022/2023

Term: 1 – 3

Store: CHEMISTRY

Item No	Description of Item	Quantity in stock	Quantity used	Balance in stock
91	Potassium Chloride	200g	-	200g
92	Potassium Chromate	95g	2g	93g
93	Potassium diChromate	320g	190g	130g
94	Potassium hydroxide	100g	-	100g
95	Potassium Iodate	250g	170g	80g
96	Potassium Iodide	880g	750g	130g
97	Potassium Metal	420g	183g	407g
98	Potassium Nitrate	1150g	350g	800g
99	Potassium Permanganate	604g	215g	389g
100	Potassium Phosphate	500g	-	500g
101	Propanol	2580mls	500mls	2180mls
102	Pyrogallol	139g	-	139g
103	Sodium Acetate	Nil	-	-
104	Sodium Borate (Borax)	400g	50g	350g
105	Sodium Bromide	360g	50g	310g
106	Sodium Bicarbonate	2320g	1370g	980g
107	Sodium Carbonate	3689g	2489g	1200g
108	Sodium Chloride	1430g	630g	800g
109	Sodium Dichromate	450g	-	450g
110	Sodium Fluoride	840g	-	840g
111	Sodium Metal	397g	50g	347g
112	Sodium Nitrate	1400g	410g	990g
113	Sodium Nitrite	180g	80g	100g
114	Sodium Hydrogen sulphite	340g	170g	170g
115	Sodium Hydroxide	6400g	5480g	560g
116	Sodium sulphate	970g	370g	600g
117	Sodium Sulphite	1430g	430g	1000g
118	Sodium sulphide	510g	150	360g
119	Sodium thiosulphate	1992g	1062g	930g
120	Soda lime	730g	-	730g

Year: 2022/2023

Term: 1 – 3

Store: CHEMISTRY

Item s/No	Description of Item	Quantity in stock		Quantity used	Balance in stock
121	Silver Nitrate	13g		5g	8g
122	Succinic acid	Nil		-	-
123	Sulphur powder	130g		40g	90g
124	Sulphuric acid S.G. 1.84	11585mls		9105mls	2480mls
125	Toluene	150mls		-	150mls
126	Universal indicator Charts (pH Charts)	20pcs		-	20pcs
127	Universal indicator solution (full range)	950mls		400mls	500mls
128	Universal indicator Papers	3reels		1reel	2reels
129	Xylene (methylbenzene)	3000mls		1000mls	2000mls
130	Zinc metal Granules	410g		110g	300g
131	Zinc metal Powder	549g		340g	209g
132	Zinc Carbonate	500g		344g	156g
133	Zinc Chloride	370g		210g	160g
134	Zinc Oxide	550g		100g	450g
135	Zinc Nitrate	1080g		495g	585g
136	Zinc sulphate	1380g		550g	830g
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Compiled by: Jasper Owuor Ochieng

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Signed: .....