

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 16 JUN 2026

DAY

Tuesday

TABLED
BY:

Hon. Naomi Wago, CBS, MP
(Deputy Majority Party Whip)

CLERK-AT
THE-TABLE:

Lomale

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

ON

RANG'ALA BOYS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2022

SIAYA COUNTY

Revised 30th June 2022



RANG'ALA BOYS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2022

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

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	viii
4. Statement of School Management Responsibility	xvii
5. Report Of The Independent Auditors (<i>To be attached</i>)	xviii
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2022	1
7. Statement of Assets and Liabilities As At 30 th June 2022	2
8. Statement of Cash Flows for the Year Ended 30 th June 2022	3
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30 th June 2022	5
10. Significant Accounting Policies	8
11. Notes To The Financial Statements	11
12. Annexes	27

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
IPSAS	International Public Sector Accounting Standards
KCSE	Kenya Certificate of Secondary Education
PA	Parents' Association
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
SMASSE	Strengthening of Mathematics and Science in Secondary Education
TSC	Teachers; Service Commission

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

2. Key School Information and Management

a. Background information

Rang'ala Boys High School is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in **Siaya County, Ugunja Sub-County**.

The school was registered on **11th, Feb 2019** under registration number **41S30000681** and is currently categorized as an Extra County, Public school, established, owned or operated by the Government

The school is a boarding school and has ~~767~~ students as at ~~30th June 2022~~. It has ~~13~~ streams and ~~45~~ teachers of which employed by the TSC while **33** are 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	MR. AYUGI STEPHEN	Chairperson	20TH SEPT 2018
2	MR. JOHN SEWE	Secretary/Principal	20TH SEPT 2018
3	REV. FR. EDMOND ONYANGO	Member - Sponsor Rep.	20TH SEPT 2018
4	MRS. MUHOMA CHRISTABEL	Member - Community Rep.	20TH SEPT 2018
5	MR. OCHIENG MARTINE	Member - Community Rep.	20TH SEPT 2018
6	MRS. OJURO JANE	Member - Teachers Rep.	20TH SEPT 2018
7	MR. NYAGIGO PHILIP	Member - Community Rep.	20TH SEPT 2018
8	MRS. AGORO SUSAN	Member - Sponsor Rep.	20TH SEPT 2018
9	MR. ODHIAMBO SYLVESTER	Member - CEB Rep.	20TH SEPT 2018
10	MRS. AWINO LORRAINE	Member - Community Rep.	20TH SEPT 2018
11	MR. OWINO JACKOB	Member - Sponsor Rep.	20TH SEPT 2018
12	MR. ABONYO ALOO FELISTERS	Member - Sponsor Rep.	20TH SEPT 2018
13	MRS. ATIENO EVERLINE	Member - Community Rep.	20TH SEPT 2018
14	MR. OKOTH VINCENT	Member - Special Needs Rep	20TH SEPT 2018
15	N/A	Member - Students' Rep.	N/A

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****The functions of the School Board of Management are to:**

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

c. Committees of the Board

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year (X out of XX)
1	Executive Committee	AYUGI STEPHEN	Chairperson	3 out of 3
		JOHN SEWE	Secretary	3 out of 3
		CHRISTABEL MUHOMA	Member	3 out of 3
2	Audit Committee	OKOTH VINCENT	Chairperson	1 out of 1
		OCHIENG MARTIN	Secretary	1 out of 1
		JANE OJURO	Member	1 out of 1
			Member	1 out of 1
3	Finance, Procurement and General Purpose Committee	SYLVESTER W.ODHIAMBO	Chairperson	1 out of 1
		EVERLINE A.OTIENO	Secretary	1 out of 1
		REV. FR. EDMOND ONYANGO	Member	1 out of 1
		PHILIP NYAGIGO	Member	1 out of 1
		VINCENT OKOTH	Member	1 out of 1
4	Academic Committee	MR. OMONDI JACOB	Chairman	3 out of 3
		MRS. JANE OJURO	Secretary	3 out of 3

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

		MRS. AGORO SUSAN	Member	3 out of 3
		MR. NYAGIGO PHILIP	Member	3 out of 3
5	Development Committee		Chairman	3 out of 3
			Secretary	3 out of 3
			Member	3 out of 3
			Member	3 out of 3
			Member	3 out of 3
			Member	3 out of 3
6	Discipline, Ethics & Integrity Comm.	MR. JOHN SEWE	Chairman	2 out of 2
		MRS. MUHOMA CHRISTABEL	Secretary	2 out of 2
		MRS. AWINO LORRAINE	Member	2 out of 2
		MS. EVERLINE OTIENO	Member	2 out of 2
		JOHN J. GOWA	Member	2 out of 2
7	Human Rights & Students Welfare Comm.		Chairman	N/A
			Secretary	"
			Member	"

d. School operation Management

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

Ref.	Designation	Name	Identification
1	Principal	MR. JOHN ODUOR SEWE	TSC No.
2	Deputy Principal - Administration	MR. WILLIAM NYANGWESO	TSC No.
3	Bursar/Finance Officer	STEPHEN ODUOR OTIENO	ICPAK/ID No. 22963893

e) Schools contacts

School contacts

Post Office Box : 100 - Code 40606, Ugunja.

Telephone : 0721297666

E-mail : Rang'alaboyssec@gmail.com

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

(f) School Bankers

The school operated the following 4 bank accounts

1 Name of Bank Kenya Commercial Bank (School Fund Account)

:

Branch Ugunja

:

Account Number 1108392490

2 Name of Bank Kenya Commercial Bank

:

Branch Ugunja (Tuition Account)

Account Number: 1108393314

3 Name of Bank Kenya Commercial Bank

:

~~Branch~~ ~~Ugunja~~

:

Account Number: 1106968972 (Operations Account)

4 Name of Bank Kenya Commercial Bank

:

Branch Ugunja

:

Account Number: 1270584588 (Infrastructure Account)

Paybill M-Pesa Paybill

:

Paybill Number 522123

:

70020K(ADM NO)

g. Independent Auditors

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

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

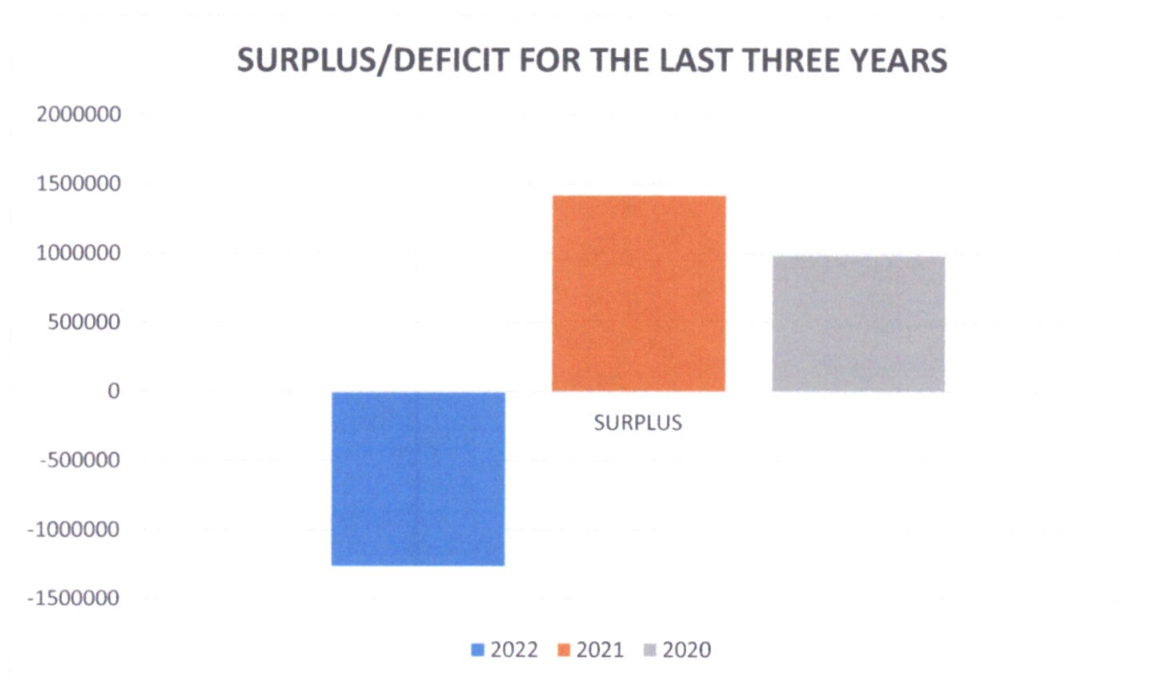
3. Summary Report of Performance of The School

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

a) Financial performance:

SURPLUS/ DEFICIT FOR THE YEAR AND A COMPARISON OF THE SAME FOR THE LAST THREE YEARS

	2022	2021	2020
SURPLUS	(1,261,586.20)	1,419,860.47	986,453.50



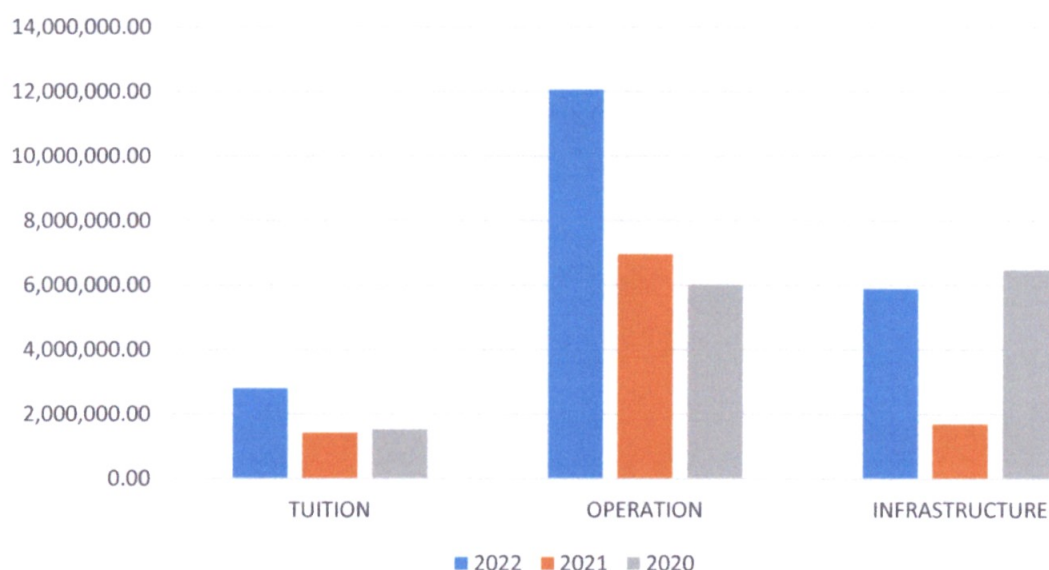
RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

CAPITATION GRANTS FROM THE MINISTRY OF EDUCATION FOR THE LAST THREE YEARS

ACCOUNTS	2022	2021	2020
TUITION	2,803,223.80	1,432,201.47	1,540,051.00
OPERATION	12,064,897.30	6,959,020.60	6,010,075.00
INFRASTRUCTURE	5,893,000.00	1,704,000.00	6,478,068.20

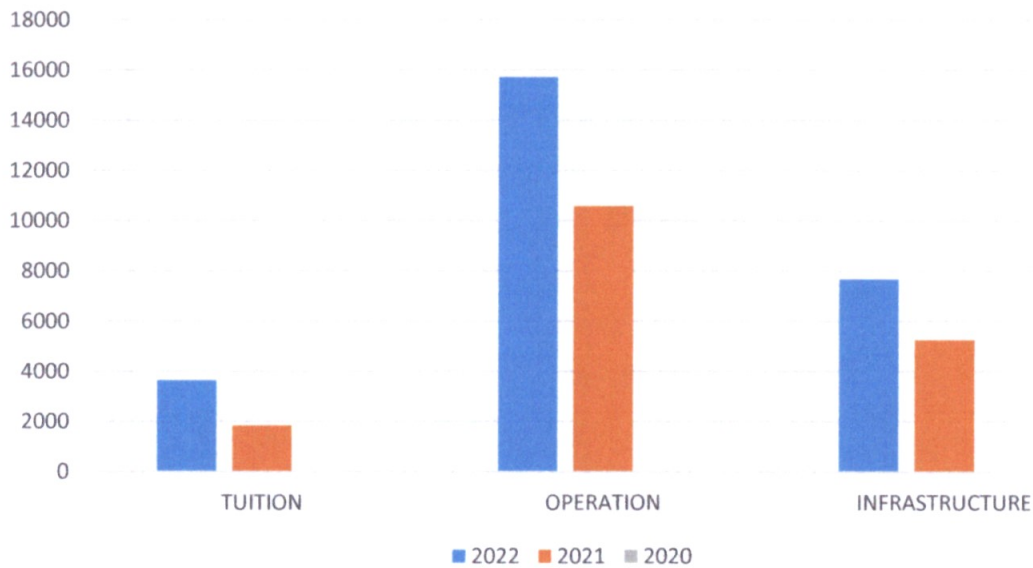
CAPITATION GRANTS FOR THE LAST THREE YEARS



RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST THREE YEARS

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

ACCOUNT	2022	2021	2020
TUITION	3,654.00	1,838.00	0
OPERATION	15,730.00	10,589.00	0
INFRASTRUCTURE	7,683.00	5,267.00	00

CAPITATION RATIO FOR THE LAST THREE YEARS

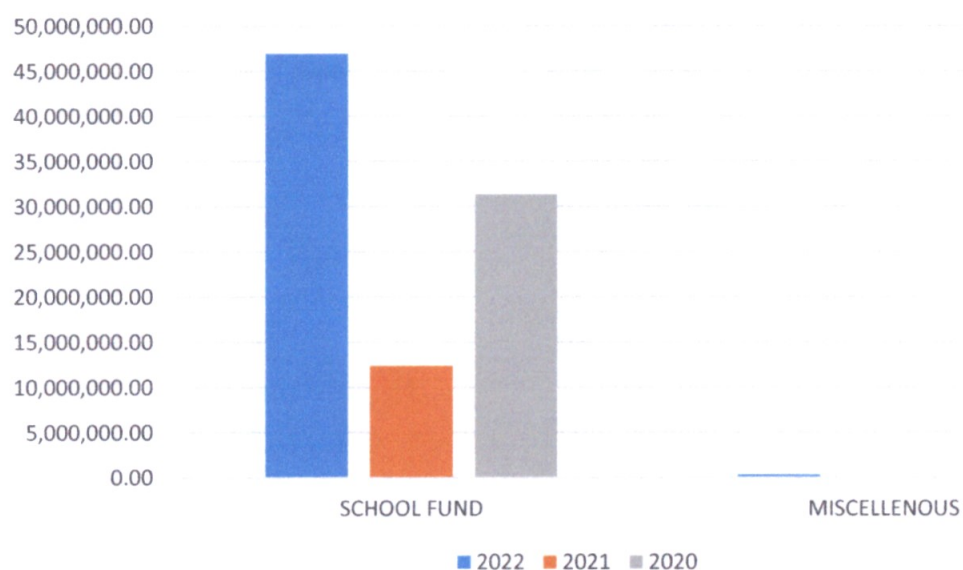
RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

A THREE-YEAR OVERVIEW OF GROWTH OF OTHER INCOME(S) EARNED BY THE SCHOOL.

ACCOUNT	2022	2021	2020
SCHOOL FUND	46,934,616.00	12,381,107.00	31,374,615.00
MISCELLENOUS	341,500.00	59,000.00	0.00

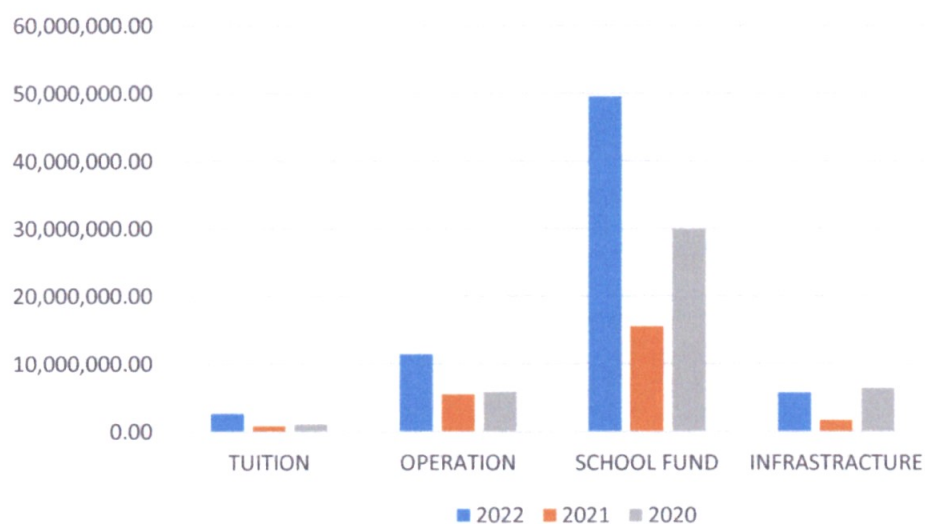
GROWTH OF OTHER INCOMES FOR THE LAST THREE YEARS



A THREE-YEAR OVERVIEW OF GROWTH IN EXPENDITURE OF THE SCHOOL

ACCOUNT	2022	2021	2020
TUITION	2,745,616.50	884,429.00	1,161,535.00
OPERATION	11,462,244.00	5,524,398.00	5,888,152.30
SCHOOL FUND	49,535,333.00	15,568,301.50	29,968,876.30
INFRASTRUCTURE	5,830,584.50	1,728,238.00	6,478,068.20

OVERVIEW OF GROWTH IN EXPENDITURE FOR THE LAST THREE YEARS



MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL OVER THE LAST THREE YEARS

ACCOUNTS	2022	2021	2020
DEBTORS	23,907,098.65	15,435,025.00	7,289,033.00
CREDITORS	23,907,098.65	15,435,025.00	6,200,611.00

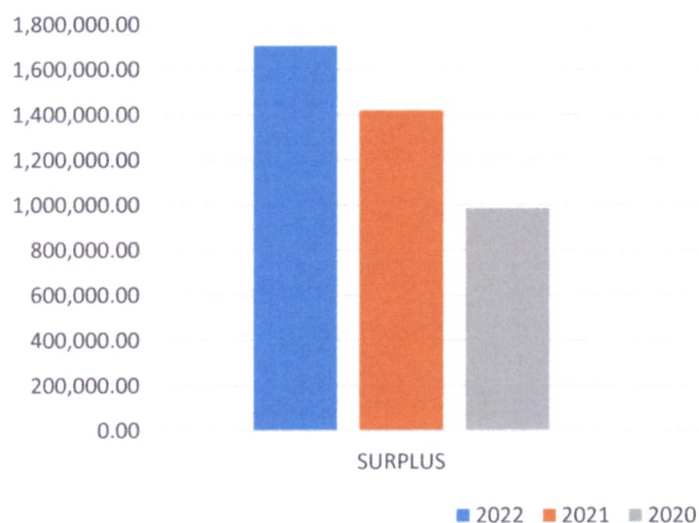
MOVEMENT OF DEBTORS AND CREDITORS FOR THE LAST THREE YEARS



MOVEMENT OF CASH AND BANK BALANCES

ACCOUNT	2022	2021	2020
CASH AND BANK BALANCES	1,705,998.40	1,419,860.47	986,453.50

**MOVEMENT OF CASH AND BANK BALANCES FOR THE LAST
THREE YEARS**



RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****b) Teacher Student ratio:**

Teacher-Student Ratio	767/33	
No. of teachers posted to the school during the year	0	
No. of teachers transferred/retired during the year	1	
No. of teachers employed by TSC during the year	4	
No. of teachers employed by BOM during the year	9	
Teachers per Subject:		
English/Literature	4	2
Kiswahili	3	2
Mathematics	4	2
Biology	3	2
Physics	2	1
Chemistry	3	1
History	3	1
CRE	3	1
Geography	2	1
Agriculture	1	1
Business Studies	2	1
Computer Studies	0	1
French	0	1
Computer Studies	0	0

c. Mean score in the 2022 KCSE:

YEAR		A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MEAN
	ENTRY															SCORE
2019	146	0	1	4	5	9	10	24	31	31	26	4	1	0	0	5.123
2020	201	0	0	2	9	21	29	49	53	28	68	2	0	2	0	5.855
2021	226	0	1	2	8	8	11	43	52	50	34	16	0	0	0	4.871

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

d.Number of Candidates in the 2022 KCSE:

Year	Actual Number of candidates who sat for KCSE	Number of candidates who met University entry	Percentage (%)
2019	146	29	19%
2020	201	61	30%
2021	226	30	13%

e. Capacity of the school:

Details	Actual Number	Shortage	Total Required
Student Enrolment	767	0	
Dormitories	7	3	10
Classrooms	16	1	17
Toilets	36	0	31
Bathrooms	3		
Library	1	1	2
Computer Lab	1	1	2
Dining Hall	0	1	1
Laboratories	2	1	3

f. Development projects carried out by the school:

The following development projects were undertaken in year 2021-2022

No.	Project(s)	Source of funds	Status	Initial Cost	Amount Spent	Expected Completion Time
1	2 No. Unit Classroomms & 3 No. Offices (Ground floor)	MOE/ MIF	Ongoing		8,664,100.85	2021

.....
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 keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of **Rang'ala Boys' High School** accepts responsibility for the school's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).

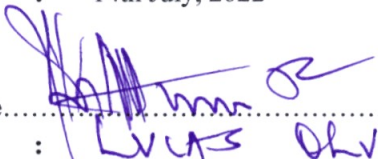
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2022, and of the school's financial position as at that date.

Signature.....

Name : OTIENO A. EVERLINE

Designation : Chairperson, School Board of Management

Date : 14th July, 2022

Signature.....

Name : LUCAS OTHMAN

Designation : School Principal & Secretary to Board of Management

Date : 14th July, 2022

Signature.....

Name : Stephen Odhiambo Otieno

Designation : Finance Officer/Bursar/Accounts Clerk

Date : 14th July, 2022

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON RANG'ALA BOYS HIGH SCHOOL FOR THE YEAR ENDED 30 JUNE, 2022 – SIAYA COUNTY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Rang'ala Boys High School set out on pages 1 to 26, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows

and statement of budgeted versus actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Rang'ala Boys High School as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Basic Education Act, 2013 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in the Financial Statements

The statement of receipts and payments for the year ended 30 June, 2022 reflects government grants for infrastructure of Kshs.6,193,000, as disclosed in Note 4 to the financial statements. However, the ledgers provided for audit review reflected an amount of Kshs.4,213,000 resulting to an unreconciled variance of Ksh.1,980,000. Further, the statement of assets and liabilities reflects a balance of Kshs.23,907,098 in respect of accounts payables. However, ledgers provided for audit review reflects an amount of Kshs.14,675,543 resulting in an unexplained variance of Kshs.9,231,555.

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

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,705,998 as disclosed in Notes 8 and 9 to the financial statements. Included in the balance is income generating activities bank account with a balance of Kshs.172,434, which was not supported with bank reconciliation statements.

In the circumstances, the accuracy, completeness and existence of the cash and cash equivalents balance of Kshs.1,705,998 could not be confirmed.

3. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.23,907,098 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.23,907,098 could not be confirmed.

4. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.23,907,098 as disclosed in Note 14 to the financial statements. However, the balance was not supported by requisite documents such as Local Purchase Orders (LPOs), Local Service Orders (LSOs), invoices, inspection and acceptance reports and accounts payable ageing analysis.

In the circumstances, the accuracy and completeness of the account's payables balance of Kshs.23,907,098 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budgeted versus actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.70,676,640 and Kshs.61,523,843 respectively, resulting in an under-funding of Kshs.9,152,797 or 13% of the budget. However, the School spent an amount of Kshs.62,785,429 against actual receipts amounting to Kshs.61,523,843, resulting in an over-utilization of Kshs.1,261,586.

The under-funding 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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the Other Information set out on page iii to xvii which comprise of Key Entity Information and Management, Summary Report of Performance of the School and the Statement of School Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the School's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements for Audit

During the year under review, Management submitted the financial statements for audit on 27 February, 2026 instead of the statutory deadline of 30 September, 2022. This was contrary to Section 81(4) of the Public Finance Management Act, 2012 which states that not later than three months after the end of each financial year, the Accounting Officer for an entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation.

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

2. Long Outstanding Accounts Payables

The statement of assets and liabilities reflects and as disclosed in Note 14 to the financial statements reflects accounts payables balance of Kshs.23,907,098. However, included in the balance are trade payables balance of Kshs.11,372,577 which had been outstanding for more than two (2) years, and risk of loss of public funds through litigations, interests and penalties. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the government does not default on debt obligations.

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

3. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.12,234,497 as disclosed in Note 2 to the financial statements from the Ministry of Education credited to the operations bank account. Review of the bank statements revealed that in 6 January, 2022, the School received Kshs.775,000 in respect of infrastructure grants which were to be transferred to infrastructure bank account for maintenance and improvement of the school's facilities. However, the funds were transferred on 9 February, 2022 or thirty-four (34) days after receipt. This was contrary to Section 3.0(2) of the Guidelines on Implementation of Free Day Secondary School for the year 2021-2022 which states that infrastructure grants as well as maintenance and improvement funds which should be transferred to the school infrastructure account within fifteen (15) days upon receipt of the funds.

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

4. Unbalanced Budget

The statement of comparison of budget and actual amounts for the year ended 30 June, 2022 reflects Kshs.70,676,640 in respect to the final revenue budget against final expenditure budget of Kshs.67,426,640 resulting in a budget deficit of Kshs.3,270,000. This was contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, the budget shall be balanced.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Long Outstanding Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.23,907,098 in respect of fees arrears as disclosed in Note 13b to the financial statements. Included in the balance is accounts receivable balance of Kshs.20,094,566 which had been outstanding for more than two (2) years. However, there was no age analysis and policy on the impairment of long outstanding fees arrears casting doubt on full recoverability of the accounts receivables balance.

In the circumstances, the existence of effective mechanisms for debt management could not be confirmed.

2. Lack of Internal Audit Review and Audit Committee

During the year under review, the school had not constituted an Audit Committee and there was no evidence of an Internal Audit Review. This was contrary to section 73(1)(a) of the Public Finance Manager Act, 2012 which requires every national government entity to ensure it has appropriate arrangements is placed for conducting internal audit according to the guidelines of the Accounting Standards Boards. Further, Section 61(2)(d) of the Basic Education Act, 2013 requires the Board of Management to establish an Audit Committee among other Board Committees.

In the circumstances, the existence of an effective oversight mechanisms could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 May, 2026

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****6. Statement Of Receipts and Payments For the Year Ended 30th June 2022**

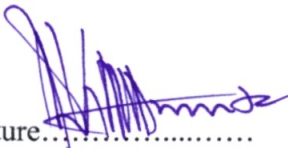
DESCRIPTION OF VOTE HEAD	Note	2021 - 2022	2020- 2021
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,803,223.80	1,432,201.47
Capitation grants for operations	2	12,234,497.00	6,959,020.60
Government Grants for Infrastructure	3	6,193,000.00	1,704,000.00
School Fund Income- Parents' Contributions	4	46,934,616.00	14,971,004.90
Miscellaneous income	5	341,500.00	59,000.00
TOTAL RECEIPTS		68,506,836.80	25,125,226.97
PAYMENTS			
Payments for Tuition	6	2,745,616.50	884,429.00
Payments for operations	7	11,656,889.00	5,524,398
Payments for Infrastructure	8	5,830,584.50	1,728,238.00
Boarding and school fund payments	9	49,535,333.00	15,568,301.50
TOTAL PAYMENTS		69,768,423.00	23,705,366.50
SURPLUS/DEFICIT		-1,261,586.20	1,419,890.47

The school financial statements were approved on 14/07/ 2022 and signed by:

Signature : 

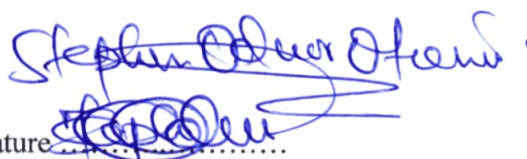
Chairperson BOM

OTIENO A EVERLINE

Signature: 

Principal/Secretary BOM

LUIS OLIVERA

Signature: 

School Bursar

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Assets and Liabilities As At 30th June 2022

Description	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	1,639,748.44	2,088,715.46
Cash Balances	11	66,250.00	878,869.00
Short term Investment	12	-	-
Total Cash and Cash Equivalents		1,705,998.44	2,967,584.46
Account's receivables	13b	23,907,098.65	15,435,025.00
TOTAL FINANCIAL ASSETS		25,613,097.09	18,402,609.40
FINANCIAL LIABILITIES			
Accounts Payable	14b	23,907,098.65	15,435,025.00
NET FINANCIAL SSETS		1,705,998.44	2,967,584.46
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	2,967,584.60	1,547,723.75
Surplus/Defict for the year		-1,261,586.20	1,419,860.60
NET FINANCIAL POSITION		1,705,998.40	2,967,584.60

The school's financial statements were approved on 14/07/2022 and signed by

Signature: 

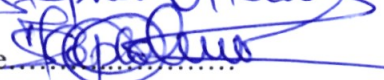
Chairperson BOM OTIENO A. EVERUME

Date: 14th July 2022

Signature: 

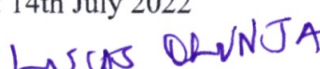
Principal/Secretary BOM

Date: 14th July 2022

Signature: 

School Bursar

Date: 14th July 2022


LUCAS ORONJA

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****8. Statement of Cash Flows for the Year Ended 30th June 2022**

DESCRIPTION	NOTE	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	2,803,223.80	1,432,201.47
Capitation grants for operations	2	12,234,497.00	6,959,020.60
Government Grants for Infrastructure	3	6,193,000.00	1,704,000.00
School Fund Income- Parents' Contributions	4	46,934,616.00	14,971,004.00
Miscellaneous income	5	341,500.00	59,000.00
Total receipts		68,506,836.80	25,125,226.97
Payments			
Payments for Tuition	6	2,745,616.50	884,429.00
Payments for operations	7	11,656,889.00	5,524,398.00
Payments for Infrastructure	8	5,830,584.50	1,728,238.00
Boarding and school fund payments	9	49,535,333.00	15,568,301.50
Total Payments		69,768,423.00	23,705,366.5
Net cash flow from operating activities		-1,261,586.20	1,419,860.65
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets			-
Proceeds from investments		-	-
Net cash flows from Investing Activities		-	-
NET CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from borrowings/ loans			
Repayment of principal borrowings			
Net cash flows from Investing Activities			

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

NET INCREASE IN CASH AND CASH EQUIVALENT		-1,261,586.20	1,419,860.65
Cash and cash equivalent at BEGINNING of the year	10	2,967,584.60	1,547,723.75
Cash and cash equivalent at END of the year		1,705,998.44	2,967,584.40

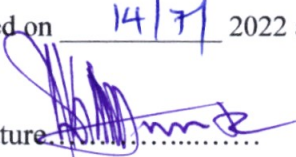
The school's financial statements were approved on 14/7/ 2022 and signed by:

Signature: 

Chairperson BOM

Date: 14th July 2022

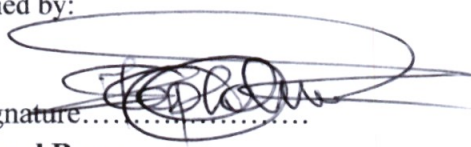
OTIENO A. EVERLING

Signature: 

Principal/Secretary BOM

Date: 14th July 2022

LUCAS OLUNJA

Signature: 

School Bursar

Date: 14th July 2022

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a		b	c=a+b	d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	3,000,000.00			3,000,000.00	2,803,223.80	93.44%
(2) CAPITATION GRANT ON OPERATIONS						
Other Voteheads	9,099,200.00			9,099,200.00	7,851,397.30	86.29%
Maintenance and improvement	4,388,000.00			4,388,000.00	4,213,000.00	96.00%
				-	-	0.00%
(3) FFDSE FOR INFRASTRUCTURE						
Maintenance and improvement	6,776,000.00			6,776,000.00	5,893,000.00	96.00%
(4) FEES CHARGED ON PARENTS						
Other Voteheads	14,000,000.00			14,000,000.00	13,421,006.00	80.50%

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Activity	650,000.00			650,000.00	583,279.00	89.70%
Refund					1,748,195.00	
Damages					2,152,998.00	
RM&I	2,600,000.00			2,600,000.00	2,256,612.00	86.80%
Boarding Equipment And Stores	30,163,440.00			30,163,440.00	24,133,559.00	80.00%
(5)Miscellenous Income						
Income from farming activities					-	
Income from Bus Hire					208,500.00	0.00%
Rent					-	
canteen					-	
Tender fees					133,000.00	
TOTAL INCOME	70,676,640.00			70,676,640.00	61,523,843.10	87.00%
(6) EXPENDITURE FOR TUITION						
Teaching / learning materials	3,000,000.00			3,000,000.00	2,742,703.50	91.40%
Bank charges					2,913.00	0
(7) EXPENDITURE FOR OPERATIONS						
Other Voteheads	9,099,200.00			9,099,200.00	6,971,049.00	76.60%
medical					275,000.00	
Maintenance and Improvement	4,388,000.00			4,388,000.00	4,213,000.00	96.00%

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Bank charges					3,195.00	0.00%
(8) EXPENDITURE FOR INFRASTRUCTURE						
Maintenance and improvement	6,776,000.00			6,776,000.00	5,828,523.50	86.00%
(9) EXPENDITURE FOR SCHOOL FUND						
Other Voteheads	14,000,000.00			14,000,000.00	12,186,530.00	87.00%
Activity				-	419,170.00	0.00%
Expenses on Boarding Equipment and Stores	30,163,440.00			30,163,440.00	32,351,456.70	87.00%
damages					1,651,000.00	
repairs maintenance and improvement				-	1,680,000.00	0.00%
Expenses on income generating activities					545,290.00	0.00%
Bank charges					36,770.30	0%
Total Payments	67,426,640.00			67,426,640.00	62,785,429.30	93%

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

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

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

11. Notes To The Financial Statements

1

1 GOVERNMENT GRANTS FOR TUITION

Description		2021-2022	2020-2021
		Kshs	Kshs
Teaching / learning materials		2,803,223.80	1,432,201.47
Total		2,803,223.80	1,432,201.47

2 Government Grants for Operations

Description		2021-2022	2020-2021
		Kshs	Kshs
Other Voteheads		7,687,497.20	5,255,020.60
Maintenance and improvement		4,547,000.00	1,704,000.00
Total		12,234,497.20	6,959,020.60

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****3 GOVERNMENT GRANTS FOR INFRASTRUCTURE**

Description		2021-2022	2020-2021
		Kshs	Kshs
Maintainance and improvement		4,613,000.00	1,704,000.00
boarding rec		1,580,000.00	
Total		6,193,000.00	1,704,000.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

4 School Fund Income - Parents Contribution/Fees

Description		2021-2022	2020-2021
		Kshs	Kshs
Other Voteheads		13,421,006.00	2,126,282.00
Repairs maintenance and improvements		2,256,612.00	359,982.00
Refund		1,748,195.00	-
Arrears Recovered		2,638,967.00	
Damages		2,152,998.00	-
Activity		583,279.00	57,850.00
Boarding Equipment And Stores		24,133,559.00	12,426,890.00
Total		46,934,616.00	14,971,004.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

5 Miscellaneous Incomes

Description		2021-2022	2020-2021
		Kshs	Kshs
Income from Bus Hire		208,500.00	59,000.00
Cyber		-	-
Rent		-	-
Tender		133,000.00	-
Income from farming activities		-	-
Total		341,500.00	59,000.00

6. PAYMENTS FOR TUITION

Description		2021-2022	2020-2021
		Kshs	Kshs
Teaching / learning materials		2,742,703.50	882,500.00
Bank Charges		2,913.00	1,929.00
Total		2,745,616.50	884,429.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

7. PAYMENTS FOR OPERATIONS

Description		2021-2022	2020-2021
		Kshs	Kshs
Maintenance and Improvement		4,213,000.00	1,704,000.00
Activity		400,000.00	275,000.00
Other Voteheads		6,312,595.00	3,115,947.00
Bank Charges		4,059.00	7,105.00
Boarding		480,840.00	42,025.00
EWC		246,395.00	192,250.00
Insurance			188,071.00
TOTAL		11,656,889.00	5,524,398.00

8. EXPENDITURE FOR INFRASTRUCTURE

Description		2021-2022	2020-2021
		Kshs	Kshs
Maintenance and improvement		5,823,523.50	1,726,795.00
Bank Charges		2,061.00	1,443.00
Total		5,830,584.50	1,728,238.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

9. BOARDING AND SCHOOL FUND PAYMENTS

	2021-2022	2020-2021
Other voteheads	12,185,530.00	5,003,023.00
Repairs maintenance and improvement	1,680,000.00	18,000.00
damages	1,651,000.00	-
Activity	419,170.00	34,710.00
Refund	665,116.00	
Bank Charges	35,770.30	4,075.50
Expenses on Income Generating Activities	545,290.00	59,000.00
Expenses on Boarding Equipment and Stores	32,351,456.70	10,449,493.00
TOTAL	49,535,333.00	15,568,301.50

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****10 Bank Accounts**

Name of Bank, Account No. & currency	Bank Account Number	2021-2022	2020-2021
		Kshs	Kshs
Tuition Account		379,621.20	322,013.72
Operations Account		116,861.84	1,017,038.54
School Fund Account/Boarding		897,417.70	738,665.00
Income generating activities Account		172,434.00	-
Infrastructural Account		73,413.70	10,998.20
Total		1,639,748.44	2,088,715.46

11 CASH IN HAND

Description		2021-2022	2020-2021
		Kshs	Kshs
Tuition Account			
Operation Account			
Infrastructural Account			
School Fund account		66,250.00	878,869.00
Total		66,250.00	878,869.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

12 Short Term Investments

Description		2021-2022	2020-2021
		Kshs	Kshs
Cooperative shares		-	-
Treasury Bills		-	-
Fixed deposit		-	-
Equity stock		-	-
Other investments		-	-
Total		-	-

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022****13a. Accounts Receivable**

Description		2021-2022	2020-2021
		Kshs	Kshs
Fees arrears		23,907,098.65	15,435,025.00
Other non-fees receivables		-	-
P.A.Y.E		-	-
N.S.S.F		-	-
Salary advances		-	-
Total		23,907,098.65	15,435,025.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

13b. Ageing Analysis of Accounts Receivable

Description		2021-2022	2020-2021
		Kshs	Kshs
Current year		3,812,532.00	4,718,949.00
Between 1 to 2 years		2,337,903.00	9,218,225.00
Between 2 to 3 years		6,052,757.00	918,949.00
Over 3 years		11,703,906.65	578,902.00
Total		23,907,098.65	15,435,025

14a. Accounts Payable

Description		2021-2022	2020-2021
		Kshs	Kshs
Sundry Creditors		23,907,098.65	15,435,025.00
Fees refund		-	-
Prepaid fees		23,907,098.65	15,435,025.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

14b. Ageing Analysis of Accounts Payable

Description		2021-2022	2020-2021
		Kshs	Kshs
Less than one year		12,534,521.00	8,795,581.00
Between 1 to 2 years		1,147,562.00	6,639,444.00
Between 2 to 3 years		10,225,015.60	-
Over 3 years		-	-
Total		23,907,098.65	15,435,025

15. Fund Balance Brought Forward

Description		2021-2022	2020-2021
		Kshs	Kshs
Bank balances		1,639,748.44.00	2,088,715.46
Cash balances		66,250.00	878,869.00
Short Term Investments		-	-
Receivables		-	-
Payables		-	-
Total		1,705,998.44	2,967,584.46

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

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	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Bank Loans	-	0*
Outstanding Leases	-	0*
Hire Purchase	-	0*
Gratuity And Leave Provision	-	0*
Others (specify)	-	0*
Total	-	0*

17. Biological assets

Description	Numbers	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Cattle		-	0*
Goats		-	0*
Trees		-	0*
Coffee Or Tea Plantation		-	0*
Poultry		-	0*
Others (specify)		-	0*
Total		-	0*

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

18. Borrowings

Description	Kshs	Kshs
Borrowings at beginning of the year	-	-
Borrowings during the year	-	-
Repayments during the year	(-)	(-)
Balance at the end of the year	-	-



RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Other important disclosure notes

19. Debtors

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Fee arrears		-
Rent arrears	-	-
		-
Total		-

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)
1				
2				
3				
4				
5				

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Sign and Date

Principal

14/07/2022
LUCAS OLIVIA

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

21. Annexes

Annex I - Analysis of Pending Accounts Payable

	Supplier Of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
		A	b	C	d=a-c		
		Kshs	Kshs	Kshs	Kshs	Kshs	
	Supply of Goods						
	Infrastructure/ MIF Account						
	a) Project expenses						
	-	-		-	-	-	
	Sub-Total C/F	-	-	-	-	0	
	School fund and other monies						
	b) Supply Of Goods						
1	Rostech electricals	1,757,910.00	2021-2022	-	1,757,910.00	-	Item of supply
2	Hadam Hardware	453,640.00	2021-2022	-	453,640.00	-	electrical items
3	new opunde bags	76,200.00	2021-2022	-	76,200.00	-	Hardware materi
4	Times Project Kenya Ltd	588,868.00	2021-2022	-	588,868.00	-	Hardware materi
5	mikyriet company Ltd	131,400.00	2021-2022	-	131,400.00	-	Labour
6	Kosia Tele Investments		2021-2022	-		-	Building Material

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

		72,745.00			72,745.00		
7	Luxster Agencies Ltd	2,000,000.00	2021-2022	-	2,000,000.00	-	Building Material
8	Godebra Enterprises	134,750.00	2021-2022	-	134,750.00	-	Building Material
9	Benmo Enterprises	137,750.00	2021-2022	-	137,750.00	-	Vegetables
10	Oruadhe Wambese Farm	87,500.00	2021-2022	0.00	87,500.00	-	Vegetables
11	Mafibi Enterprises	56,170.00	2021-2022	-	56,170.00	-	Vegetables
12	Kestine Enterprises	471,712.00	2021-2022	-	471,712.00	-	Tomatoes & onion
13	Jadecha Sawi Enterprises	849,660.00	2021-2022	-	849,660.00	-	Charcoal & Chicken
14	Silverstone Digital enterprises	565,450.00	2021-2022	-	565,450.00	-	Bulls
15	Peraad Limited (k) Ltd	1,799,200.00	2021-2022	-	1,799,200.00	-	Milk & eggs
16	Maggy Investments	190,000.00	2021-2022	-	190,000.00	-	Maize & beans
17	Makabi Greens Enterprises	490,450.00	2021-2022	-	490,450.00	-	Boilers, Jikos, Chir
18	Juansa Co.Ltd	1,298,718.60	2021-2022	-	1,298,718.60	-	Vegetables
19	Eden Castle Enterprises	365,000.00	2021-2022	-	365,000.00	-	Student Uniforms
20	Brothster B. Enterprises	87,600.00	2021-2022	-	87,600.00	-	Detergents & disinfectants
21	Tripple Line Enterprises	36,300.00	2021-2022	-	36,300.00	-	Latrine Evacuatio
22	Rostech electricals	224,750.00	2021-2022	-	224,750.00	-	Generator Service

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

23	Barakatel Farm Unit	86,500.00	2021-2022	-	86,500.00	-	electrical items
24	Kasela Enterprises	98,170.00	2021-2022	-	98,170.00	-	Vegetables
25	Lixom Enterprises	201,600.00	2021-2022	-	201,600.00	0	Tomatoes & onion
26	James meso	10,495.00	2021-2022	-	10,495.00	-	Green Grams,Cas
27	Emmanuel KMTCC	12,161.00	2021-2022	-	12,161.00		Refund
28	Sauti Furniture	150,000.00	2021-2022	-	150,000.00		Refund
29	Sira Nyawita	51,060.00	2021-2022	-	51,060.00		Chairs & Lockers
30	Rangala NTS	802,343.00	2021-2022	-	802,343.00	-	Water Bill
31	Augustin Oulo	27,941.00	2021-2022		27,941.00	-	Non Statutory Du
32	Clin Skill Supplies Solutions	753,000.00	2021-2022	-	753,000.00		Refund
33	Miv jope Investrnents	141,000.00	2021-2022	-	141,000.00	-	Bulls For Meat
34	Kenya Coast National Polytechnic	10,676.00	2021-2022	-	10,676.00	-	Firewood
35	Strature & fletcher	240,000.00	2021-2022	-	240,000.00	0	Refund
36	Manpas Investments	81,000.00	2021-2022	-	81,000.00	0	Maize Supply
37	Poultry Kings SHG	70,000.00	2021-2022	-	70,000.00	0	Maize Supply
38	Brisk International	50,540.00	2021-2022	-	50,540.00	-	Tea Leaves
39	Agoshe Agroservices		2021-2022	-		-	Disinfectants &

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

		39,400.00			39,400.00		Detergents
40	Ngolo Techical Services	334,152.00	2021-2022	-	334,152.00	0	Vegetables
41	Madam Poa Investments	403,200.00	2021-2022	-	403,200.00	0	Lab Chem
42	Lemina Investments	269,980.00	2021-2022	0	269,980.00	0	Exercise Books
43	olympus Medical Centre	52,700.00	2021-2022	0	52,700.00	0	Lab Chem
44	Barlily Insurance Limited	179,865.00	2021-2022	0	179,865.00	0	Drugs
45	Ukwala Sports House	128,000.00	2021-2022	0	128,000.00	0	Ins.Policy
46	Janelle Uniforms & Appliances	73,100.00	2021-2022	0	73,100.00	0	Sports Items
47	Kalushi General Supplies	52,600.00	2021-2022	0	52,600.00	0	Staff Uniforms
48	Chakra Company Limited	63,200.00	2021-2022	0	63,200.00	0	Stationaries
49	Lindum Security Servixces	77,900.00	2021-2022	0	77,900.00	0	Guards Pay
50	Leakey Holdings Limited	125,000.00	2021-2022	0	125,000.00	0	Fire Extinguishers
51	Cotec Security Services	106,952.00	2021-2022	0	106,952.00	0	Stationaries
52	Ralytech Printer & Stationers	13,700.00	2021-2022	0	13,700.00	0	CCTV SYSTEM
53	Juansa Co.Ltd	225,680.00	2021-2022	0	225,680.00	0	Stationaries
54	Malytech Printer & Stationers	9,750.00	2021-2022	0	9,750.00	0	Prefects Uniforms
55	Juansa Co.Ltd	198,250.00	2021-2022	0	198,250.00	0	Stationaries

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

56	Hommage & office Supplies	128,500.00	2021-2022	0	128,500.00	0	Student Uniforms
57	Eden Castle Enterprises	28,500.00	2021-2022	0	28,500.00	0	Stationaries
58	Lecosafe Investrnents	110,750.00	2021-2022	0	110,750.00	0	Detergents & disinfectants
59	Shimute Graphics	24,000.00	2021-2022	0	24,000.00	0	Fire Extinguishers
60	Brothster B enterprises	157,400.00	2021-2022	0	157,400.00	0	Stationaries
61	Cotec Security Services	231,776.00	2021-2022	0	231,776.00	0	Latrine Evacuatio
62	Tripple Line Enterprises	83,600.00	2021-2022	0	83,600.00	0	CCTV Maintenance
63	Jadecha Sawi Enterprises	604,080.00	2021-2022	0	604,080.00	0	Generator Service
64	Silverstone Digital enterprises	381,150.00	2021-2022	0	381,150.00		Bulls For Slaughte
65	Peraad Limited (k) Ltd	1,868,800.00	2021-2022	0	1,868,800.00		Milk & Eggs
66	Maggy Investments	400,000.00	2021-2022	0	400,000.00		Maize & Beans
67	Makabi Greens Enterprises	15,000.00	2021-2022	0	15,000.00		Bilers,Jikos
68	James Messo	9,300.00	2021-2022	0	9,300.00		Vegetables
69	Godebra Enterprises	117,200.00	2021-2022	0	117,200.00		Refund
70	Benmo Entertprises	66,850.00	2021-2022	0	66,850.00		Vegetables
71	Oruadhe Wambese Farm	28,600.00	2021-2022	0	28,600.00		Vegetables
72	Mafibi Enterprises		2021-2022	0			Vegetables

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

		236,100.00			236,100.00		
73	Kestine Enterprises	270,000.00	2021-2022	0	270,000.00		Tomatoes & onio
74	Rosatech Electricals	422,660.00	2021-2022	0	422,660.00		Vegetables
75	Hadom Hardware	453,640.00	2021-2022	0	453,640.00		electrical items
76	Ukwala Sports House	128,000.00	2021-2022	0	128,000.00		Hardware materi
77	Jannelle Uniforms & Appliances	73,100.00	2021-2022	0	73,100.00		Sports Items
78	Kalushi General Supplies	52,600.00	2021-2022	0	52,600.00		Staff Uniforms
79	Chakra Company Limited	63,200.00	2021-2022	0	63,200.00		Diaries
80	Lindum Sec Services	77,900.00	2021-2022	0	77,900.00		Security Srevices
81	Leakey Holdings Limited	125,000.00	2021-2022	0	125,000.00		Fire Extinguishers
82	Cotec Security Services	106,952.00	2021-2022	0	106,952.00		Vegetables
83	Real Deals Enterprises	626,752.00	2021-2022	0	626,752.00		CCTV Services
	TOTAL	23,907,098.60			23,907,098.60		Stationaries

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Annex 2 – Summary of Fixed Assets Register

	Asset Class	Historical cost b/f 1st January, 2021 Kshs	Additions in the year Kshs	Disposals during the year Kshs	Historical cost c/f 30th June 2022 Kshs
Land		-	-	-	-
Buildings and Structures		-	-	-	-
Motor Vehicle:		-	-	-	-
Motor Vehicle:		-	-	-	-
Motor Vehicle:		-	-	-	-
Office Equipment, Furniture and Fittings		-	-	-	-
Textbooks		-	-	-	-
ICT Equipment		-	-	-	-
Tools and Apparatus		-	-	-	-
Other Machinery and Equipment: Poshomill		-	-	-	-
Other Machinery and Equipment: Generator		-	-	-	-
Other Machinery and Equipment: Lawn Mower & Grass cutter		-	-	-	-
CCTV System		-	-	-	-
Intangible Assets - Software		-	-	-	-
Total		-	-	-	-

BOARDING ACCOUNT

SUDRY CREDITOR 2019

Juansa Co. Ltd	198,250.00	Students' Uniform
Hommage & Office	128,500.00	Stats/Repairs
Eden Castle Enterprises	28,500.00	Dis. & Detergents
Lecosafe Investments	110,750.00	Fire Extinguishers
Shimute Graphics	24,000.00	Stationery

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

Brothster B. Enterprises	157,400.00	Latrine Evacuation
Cotec Security Services	231,776.00	RMI
Tripple Line Enterprises	83,600.00	Generator service
Jadecha Sawi Enterprises	604,080.00	Bulls for meat
Silverstone Digital Enterprises	381,150.00	Eggs & Milk
Peraad (K) Ltd	1,868,800.00	Maize & Beans
Maggy Investments	400,000.00	Boilers/Jikos/Chimney
Makabi Greens Enterprises	15,000.00	Vegetables supplies
James Messo	9,300.00	Refund
Godebra Enterprises	117,200.00	Vegetables supplies
Benmo Enterprises	66,850.00	Vegetables supplies
Oruadhe Wambese	28,600.00	Vegetables supplies
Mafibi Enterprises	236,100.00	Vegetables supplies
Kestine Enterprises	270,000.00	Vegetables supplies
Rosatech Electricals	422,660.00	Vegetables supplies
Hadom Centre	453,640.00	Vegetables supplies
Luxster Agencies Ltd	-	Vegetables supplies
Ukwala Sports House	128,000.00	Sports items
Janelle Uniforms & Appliances	73,100.00	staff unifor
Kalushi General Supplies	52,600.00	diaries
Chakra Company Ltd	63,200.00	security firm
Lindam Security Services	77,900.00	Fire Extinguishers

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

Leakey Holdings Company	125,000.00	Vegetables supplies
Cotec Security Services	106,952.00	cctv inst
Real Deals Enterprises	626,752.00	Fire Extinguishers
TOTAL	10,225,015.60	

Annex 3 - Summary of Fees Arrears Per Class As At 30th June 2022

RANGALA BOYS HIGH SCHOOL
FEE ARREARS AS AT 30TH JUNE 2022

SNO	CLASS	ADM NO	NAME	AMOUNT
1	1B	6741	LINCOLN GEORGE	3,421.00
2	1B	6751	CLOO ALOYS OCHIENG	31,614.00
3	1B	6759	BRIAN ODHIAMBO	312,281.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

4	1B	6761	JOHN O. OMONDI	31,009.00
5	1B	6766	OCHIENG CLINTON	12,657.00
6	1B	6776	FIDEL CASTRO	23,643.00
7	1B	6786	JOHNSLEY B. OWINO	20,440.00
8	1B	6791	RONALD ONYANGO	29,506.00
9	1B	6796	TONNY OTAYA	24,115.00
10	1B	6816	CLOKO FELIX OMONDI	20,863.00
11	1B	6821	FELTON RAPH OMONDI	29,715.00
12	1B	6831	JOHN OTIENO	32,595.00
13	1B	6836	ISAAC OGADA	14,590.00
14	1B	6856	DENZEL C. ODHIAMBO	30,579.00
15	1B	6876	OMONDI MIKE	28,940.00
16	1B	6881	ODHIAMBO MILLAN	24,399.00
17	1B	6891	OMONDI FELIX	24,095.00
18	1B	6901	CDUOR JOHN ROBERT	11,046.00
19	1B	6916	OCHIENG CHARLES	24,075.00
20	1B	6921	EDWARD OUMA	27,302.00
21	1B	6926	ANTHONEY E. ODHIAMBO	25,253.00
22	1B	6931	EMMANUEL O. OCHIENG	12,608.00
23	1B	7078	JOHN OMONDI OTIENO	19,406.00
24	1B	7081	WUOR MAJIEK RUACH	17,282.00
25	1M	6965	VINCENT OUMA	34,299.00
26	1M	6979	FREDRICK ODHIAMBO	26,177.00
27	1M	6987	ONYANGO M. OMONDI	24,624.00
28	1M	6993	IAN JOSHUA	26,485.00
29	1M	6995	VICTOR O. ONYANGO	31,141.00
30	1M	6997	ABIUD O. OCHIENG	11,291.00
31	1M	6999	JOHN PESA	10,091.00
32	1M	7001	JOSHUA AMOLO	34,788.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

33	1M	7003	CNYANGO MAXWEL	21,815.00
34	1M	7005	RAPHAEL ODHIAMBO	27,870.00
35	1M	7007	EVEN ONYANGO	20,048.00
36	1M	7009	AMOLO NICODEMUS	31,835.00
37	1M	7011	BILL WESONGA	16,180.00
38	1M	7013	ELIAS MALCOLM	28,854.00
39	1M	7041	KISANYI DAVID	31,534.00
40	1M	7055	ALEX NAMUYA	35,352.00
41	1M	7059	CNYANGO BARACK	29,836.00
42	1M	7061	SHADRACK OGOLA	30,126.00
43	1M	7071	CLINTON OMONDI	31,754.00
44	1G	6692	LEVY MARKBRIDE	33,283.00
45	1G	6697	CNYANDO B. GIFT	16,999.00
46	1G	6702	SAMMY OMONDI	14,301.00
47	1G	6707	RONNY O. ODIRA	27,354.00
48	1G	6712	BRIAN OMONDI	19,039.00
49	1G	6727	OTIENO LENOX	31,930.00
50	1G	6742	WANALO IAN JUNIOR	14,801.00
51	1G	6747	OTIENO IAN ODHIAMBO	35,048.00
52	1G	6757	ODUOR PHABIAN	23,260.00
53	1G	6762	JOSEPH O. OTIENO	17,902.00
54	1G	6767	MICHAEL ASEMBO	11,006.00
55	1G	6777	BRAVIN S. OWINO	28,246.00
56	1G	6782	ODHIAMBO ISAAC	29,492.00
57	1G	6837	JAVAN PHESTUS	33,780.00
58	1G	6842	OCHIENG COLLINS OMONDI	25,424.00
59	1G	6847	WANDIKA F. ODHIAMBO	32,376.00
60	1G	6862	OTIENO JERRY	15,043.00
61	1G	6867	OMONDI DANIEL ODHIAMBO	32,279.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

62	1G	6872	BONIFACE OUMA OGOLA	10,729.00
63	1G	6877	CYRILL OCHIENG	29,055.00
64	1G	6882	OCHIENG RAMSEY	19,282.00
65	1G	6887	GEOFFREY OJWANG	19,729.00
66	1G	6892	WERA NAFTALY	23,098.00
67	1G	6897	CUMA STEVEN	23,411.00
68	1G	6902	DAVID OPIYO	24,300.00
69	1G	6917	NYANGWESO SAMUEL	30,897.00
70	1G	7065	OTIENO FRANKLINE	24,297.00
71	1G	7087	BONFACE MATENGO	30,002.00
72	1R	7089	LAWRENCE AWALA	20,259.00
73	1R	6619	OWINO PETER OWINO	28,488.00
74	1R	6635	OCHIENG IVAN MITCH	34,870.00
75	1R	6640	OTIENO BILLY	32,983.00
76	1R	6645	RYAN NIGEL ODHIAMBO	33,525.00
77	1R	6660	FERDINAND OJJO	22,647.00
78	1R	6665	STEVE ODUOR	18,957.00
79	1R	6700	FOSDICK OPIYO	33,932.00
80	1R	6710	RONICS ODHIAMBO	29,621.00
81	1R	6735	PAUL ANNAN	14,050.00
82	1R	6740	MOSES ODHIAMBO	32,592.00
83	1R	6755	LEONARD O. MIHOYA	17,133.00
84	1R	6760	JUDE WELINGTON	14,283.00
85	1R	6765	WAYNE RONEY ODHIAMBO	20,815.00
86	1R	6770	HENRY OMONDI	14,537.00
87	1R	6780	ABEDNEA FORTUNE OTIENO	18,720.00
88	1R	6815	IVAN OKOMO	34,958.00
89	1R	6820	STEVEN RAY OCHIENG	33,590.00
90	1R	6835	CNYANGO TREVEZ	31,564.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

91	1R	6840	CNYANGO MAXIWEL	19,384.00
92	1R	6845	GILBERT OWINO	35,797.00
93	1R	6850	VINCENT OSEWE	19,541.00
94	1R	6860	DONALD G.O. OYUGI	28,061.00
95	1R	6875	MATHEWS OLUM	15,037.00
96	1R	6905	ABRAHAM ORWA	13,775.00
97	1R	7073	MICHAEL ONYANGO	23,367.00
98	1R	7079	NICHOLAS TSAM ODHIAMBO	23,166.00
99		6633	BRIAN JUMA OCHIENG	21,102.00
100		6648	CODY NOAH MUMO	32,457.00
101		6653	BARACK ODHIAMBO	13,076.00
102		6683	SAMMY O. YAMBO	29,675.00
103		6688	DENNIS OTIENO	30,213.00
104		6698	NIKANOON WILLIAM OKOTH	19,106.00
105		6703	WAYNE OKELLO	30,084.00
106		6733	ODONGO JAMES	32,152.00
107		6743	FELIX OTIENO	32,703.00
108		6748	GEORGE OJWANG'	24,076.00
109		6753	NICHOLAS ODHIAMBO OTIENO	29,689.00
110		6763	ALFRED O. ORWA	15,510.00
111		6778	DANCUN ONYANGO	14,082.00
112		6783	EMMANUEL RAMSLEY	12,096.00
113		6788	EMMANUEL OTIENO	20,651.00
114		6818	IVAN ROONEY ODUOR	15,597.00
115		6848	EVANS ODUOR	33,522.00
116		6863	GREGORY OTIENO	19,820.00
117		6868	BRIGHTON OSINO	22,217.00
118		6923	CLEVIAS ONYANGO	17,692.00
119		6928	PATRICK OTIENO	20,308.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

120		6933	DELVIS OKOTE	20,730.00
121		7067	EDWARD OYUGI	27,197.00
122		7088	JOELEPH ODUOR	29,303.00
123	1V	6938	FAYDEN ODHIAMBO	24,685.00
124	1V	6940	FELIX JUNIOR ONYANGO	13,511.00
125	1V	6944	BYRONE BECKAM	15,420.00
126	1V	6948	EMMANUEL APIDI	33,057.00
127	1V	6950	ISIGI WESLEY CHAMWADA	26,431.00
128	1V	6952	OTIENO BRIGHTONE	11,276.00
129	1V	6958	LUCAS ODHIAMBO GOWON	10,075.00
130	1V	6960	ALVIN OUMA	30,143.00
131	1V	6964	CHRISTOGOMUS OKINYO	21,627.00
132	1V	6966	KHARL GEIPEL	13,589.00
133	1V	6974	JACKTON ODONGO	18,234.00
134	1V	6978	CJUOK JOSH HENRY	32,866.00
135	1V	6980	JOHN ABIYA	29,168.00
136	1V	6984	GABRIEL BRAVINE OMONDI	29,177.00
137	1V	6990	STEPHEN OCHIENG	33,459.00
138	1V	7004	STEPHEN OTIENO	32,444.00
139	1V	7012	STEPHEN ODHIAMBO OTIENO	34,568.00
140	1V	7024	GEORGE WILLIAM OTIENO	29,968.00
141	1V	7026	DOMNIC OTIENO	14,181.00
142	1V	7028	GEOFFREY JUMA	23,993.00
143	1V	7030	OPERE MUSA	11,296.00
144	1V	7056	HUMPHREY O. OTIENO	26,936.00
145	1V	7060	DEAHAN DENIVER	23,309.00
146	1V	7062	EDWIN OCHIENG	26,588.00
147	1V	7068	MARTIN OTIENO OCHIENG	29,721.00
148	1V	7070	GODFREY WILTON	14,578.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

149	1V	7072	FELIX ODHIAMBO OLOO	26,942.00
150	1V	7076	ABIDAN RASHA MOSES	24,082.00
151	1W	6639	DESMOND ODHIAMBO OTIENO	34,662.00
152	1W	6649	GEORGE OMONDI	13,834.00
153	1W	6654	SOKIA ALEX LENI	16,053.00
154	1W	6664	ELIJAH MTENDE MKALLA	29,178.00
155	1W	6674	HENDRICK JOHNS	22,057.00
156	1W	6679	ODIPO LUCAS	10,879.00
157	1W	6699	OTIENO JAVAN OMONDI	18,872.00
158	1W	6709	CNGILI VICTOR AMANDO	24,948.00
159	1W	6714	DANCUN OOKO	31,369.00
160	1W	6719	MARTIN TONY OMONDI	31,929.00
161	1W	6724	ERICK OUMA ONYANGO	30,721.00
162	1W	6734	JUMA OWEN BOAZ	14,902.00
163	1W	6739	MAXIMILLIAN KOLBE	15,135.00
164	1W	6749	AUSTINE ODIWUOR	21,347.00
165	1W	6769	CHARLES TREVOR	13,594.00
166	1W	6794	MADARA SEANDON DEUEL	31,842.00
167	1W	6799	SHISIA BRIGHTONE AKHALIRA	17,410.00
168	1W	6819	CHRIS ABONG OMONDI	30,160.00
169	1W	6829	RANDY NORBY OCHIENG	18,342.00
170	1W	6839	LINCOLN OMONDI OWINO	26,989.00
171	1W	6849	BRIAN ODHIAMBO	12,069.00
172	1W	6864	LAMECK ODUOR	32,538.00
173	1W	6884	ARUWA TREVEZ	29,832.00
174	1W	6899	ONYANGO GODWIN OKINYI	20,872.00
175	1W	6909	OTIENO EDDY OCHIENG	26,595.00
176	1W	6914	REUBEN RODGERS SIKUKU	24,122.00
177	1W	6919	OTIENO EMMANUEL	34,960.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

178	1W	6934	AYIET AWAN AYIET	24,993.00
179	1W	7085	ALPHONCE OTIENO	12,188.00
180	1W	6869	OTIENO DOMNIC ALAMBO	30,544.00
181	1W	6874	OCHIENG DAVINCE	17,573.00
182	2B	6335	SAID MUBARAK OPILO	38,989.00
183	2B	6343	MORICE OKINYO OCHIENG	43,208.00
184	2B	6347	FRANKLINE O. OWUOR	44,712.00
185	2B	6351	KEVIN NDUNG'U	37,170.00
186	2B	6356	THOMAS OTIENO	40,128.00
187	2B	6360	SHABAN MUHSIN	40,125.00
188	2B	6364	MUNYOKI JOSEPH	41,445.00
189	2B	6369	OTIENO JARED	39,557.00
190	2B	6377	OTIENO CALVIN	36,080.00
191	2B	6392	DANCUN OCHIENG	39,102.00
192	2B	6409	RENZOH JUNIOR	36,863.00
193	2B	6413	VINCENT OTIENO	36,939.00
194	2B	6425	OGWAGO FIDEL	44,091.00
195	2B	6433	ODUOR LEVIS IRUNGU	39,957.00
196	2B	6437	OTIENO JOSEPH	41,108.00
197	2B	6449	KEVIN O. OWINO	35,094.00
198	2B	6455	KENNEDY ODHIAMBO	35,281.00
199	2B	6457	OWINO GEOFFREY	41,167.00
200	2B	6461	ODHIAMBO WESLEY	40,164.00
201	2B	6465	ONYANGO CLINTON	38,360.00
202	2B	6474	WILLIAM OCHIENG	43,636.00
203	2B	6482	VINCENT OTIENO	36,326.00
204	2B	6486	ONYANGO XAVIER	39,777.00
205	2B	6490	OMONDI EMMANUEL	43,742.00
206	2B	6498	CHRISTOPHER KOGA	42,094.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

207	2B	6503	JEFF OKOLA	35,603.00
208	2B	6506	HAGGAI OTIENO	43,534.00
209	2B	6510	ROLEX OTIENO	43,680.00
210	2B	6514	ANDREW MUKH'WAYA	37,917.00
211	2B	6518	VINCENT ODENYO	42,364.00
212	2B	6522	CDHIAMBO F. XAVIER	35,698.00
213	2B	6526	LAWRENCE ONYANGO	35,447.00
214	2B	6530	OTIENO FRANKLINE JUMA	42,045.00
215	2B	6534	CCHOLA DAREL	45,412.00
216	2B	6547	EMMANUEL OGOLA	35,211.00
217	2B	6558	CKOTH SYLVESTER	36,561.00
218	2B	6562	CDERO LAWRENCE	41,750.00
219	2B	6566	VWOMBO SPENCER	41,930.00
220	2B	6570	CGUTU EMMANUEL BARAKA	42,385.00
221	2B	6578	KELVIN NGALA MWANGANDI	36,593.00
222	2B	6582	RAJULA HARRY DEELAN	40,520.00
223	2B	6587	SOLOMON ODUOR ODHIAMBO	42,385.00
224	2B	6591	PHILIP ODONGO OTIENO	34,801.00
225	2B	6595	SYLVESTER O. OWINO	42,448.00
226	2B	6599	STEPHEN KURIA	34,808.00
227	2G	6336	NICHOLAS ODHIAMBO	36,618.00
228	2G	6344	YUGIN OMONDI	40,014.00
229	2G	6348	CCHIENG OLIVER OTIENO	43,157.00
230	2G	6354	ROBERT M. WASIKE	40,750.00
231	2G	6357	TOBIAS W. WANJALA	43,187.00
232	2G	6361	KARENGO DAVID OYAMO	43,909.00
233	2G	6365	EMMANUEL W. LUMBASI	40,338.00
234	2G	6386	CYUGI CHRIS DON	40,630.00
235	2G	6402	ALVIN KIBET	41,181.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

236	2G	6410	ONYANGO MICHAEL	35,206.00
237	2G	6414	ODUOR JENS	36,831.00
238	2G	6422	OCHANDA EMMANUEL MORGAN	41,143.00
239	2G	6423	BARACKA CEPHAS BORN	43,710.00
240	2G	6426	RICKY CLIF OTIENO	35,572.00
241	2G	6434	WILLIAM MAYEYA ODONGO	34,891.00
242	2G	6438	NEWTON ONYANGO	45,045.00
243	2G	6442	CUMA PETER OTIENO	39,982.00
244	2G	6454	OCHIENG OTIENO BRIGHTON	40,863.00
245	2G	6462	COLLINS O. LUMUMBA	42,272.00
246	2G	6466	WAYNE OCHIENG	41,234.00
247	2G	6479	JOSHUA ORODO OGEMA	44,208.00
248	2G	6483	DUNCAN OBONYO	37,260.00
249	2G	6487	FRANCIS OTIENO	44,396.00
250	2G	6491	OGUTU FELIX ONYANGO	34,513.00
251	2G	6499	CLINTON F. OTIENO	44,192.00
252	2G	6511	PHILIP NAMASAKA	36,566.00
253	2G	6515	NIGEL O. OWINO	39,649.00
254	2G	6519	MWARE BRADLEY L. O.	45,516.00
255	2G	6523	JOHN PAUL LUGA	42,920.00
256	2G	6527	JESSE OCHIDO ONYANGO	37,217.00
257	2G	6535	FIDEL ODUOR	39,037.00
258	2G	6571	OTIENO JOHN MARK	38,946.00
259	2G	6588	DANIEL GITONGA	43,721.00
260	2G	6592	PAUL OCHIENG	45,499.00
261	2G	6596	CNDIEK GEORGE	41,521.00
262	2G	6600	PATRICK OTIENO	42,225.00
263	2G	6618	OWEN OTIENO ODHIAMBO	42,518.00
264	2R	6341	ALOICE OMONDI OWINO	36,355.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

265	2R	6345	GEOFFREY MATARA ONDIEKI	37,948.00
266	2R	6358	SAMSON ONYANGO OWINO	41,993.00
267	2R	6366	NICHOLAS CLEOPAS OTIENO	37,680.00
268	2R	6379	OCHIENG ELTON	41,101.00
269	2R	6400	RADING DAVID	37,969.00
270	2R	6403	CECIL ANDREW OTIENO	34,769.00
271	2R	6407	BENARD MBOTELA	44,630.00
272	2R	6431	REINHARD OBARE	44,998.00
273	2R	6435	CKWOMI DICKENS MAINA	35,257.00
274	2R	6439	BOAZ BWIRE	43,166.00
275	2R	6447	BENEDICT AWANDO	42,266.00
276	2R	6451	MARVIN OCHIENG	35,655.00
277	2R	6467	EDDY OCHIENG	37,887.00
278	2R	6471	VICTOR OTIENO	41,353.00
279	2R	6484	ONYANGO OMONDI HENRY	41,918.00
280	2R	6492	OTIENO LENOX	34,823.00
281	2R	6504	COLLINS ODHIAMBO	44,713.00
282	2R	6508	GRIFFINS CRAIG	38,976.00
283	2R	6512	TUMAINI WASHINGTON	38,332.00
284	2R	6516	OTIENO CALEB OKITE	43,968.00
285	2R	6520	FREDRICK OKOTH	42,301.00
286	2R	6524	ONYOO HILLARY	37,186.00
287	2R	6532	ONYANGO FABREGAS	41,236.00
288	2R	6536	ANYANGO BRIAN	37,884.00
289	2R	6545	FIDEL OWINO	42,718.00
290	2R	6550	BRIAN KIBUNGEI	45,314.00
291	2R	6554	LARSHAWN OCHIENG	44,860.00
292	2R	6564	ONANI SAM	45,258.00
293	2R	6568	REMY JAY GIFTON	40,129.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2022

294	2R	6574	DICKENS E. OCHIENG	41,932.00
295	2R	6576	BUGO RAFAEL OKUNA	36,841.00
296	2R	6584	JOSHUA OWANDA	39,023.00
297	2R	6593	STEPHEN ODHIAMBO OTIENO	42,992.00
298	2R	6597	FIDEL RANDY	35,544.00
299	2R	6601	DANIEL OKOTH	37,070.00
300	2R	6813	OCHIENG MORGAN	42,101.00
301	2W	6338	BUNNY ASAKA	41,162.00
302	2W	6340	KHWAKA W. MUNENE	45,784.00
303	2W	6350	CWINO EDWARD	44,764.00
304	2W	6372	CUMA BENSON	38,314.00
305	2W	6383	MORAYI DANIEL KAYO	36,708.00
306	2W	6384	FRANCIS OMONDI	36,379.00
307	2W	6404	ETYYANG E. OTEGERE	36,794.00
308	2W	6408	DAVID ODHIAMBO	41,990.00
309	2W	6428	OCHIENG CHRISPINE	34,554.00
310	2W	6436	JOSHUA MEROLE	38,788.00
311	2W	6444	OMONDI LENOX	45,317.00
312	2W	6456	OMONDI CHRISPINE	42,650.00
313	2W	6472	CNYANGO GEOFFREY	40,063.00
314	2W	6477	RYBONVON ODHIAMBO	34,604.00
315	2W	6481	OKOTH CHRISTOPHER	35,145.00
316	2W	6485	HUMPHREY APOLLO	38,063.00
317	2W	6493	MUSEWE ASHLEY COLE	36,219.00
318	2W	6501	STEPHEN OTIENO	39,805.00
319	2W	6525	ROBERT OUMA	36,510.00
320	2W	6529	MOSES ODUOL	38,816.00
321	2W	6546	RYAN JEZERIN	39,858.00
322	2W	6551	OKWACH BRIAN	40,983.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

323	2W	6565	DAN ODUOR	45,486.00
324	2W	6585	CMONDI CALTON	43,664.00
325	2W	6594	ROBERT HARON	37,515.00
326	2W	6598	DAVID DOLO	36,141.00
327	2W	6625	DENIS OUMA	39,402.00
328	2W	6930	JOHN OCHIENG	40,816.00
329	2W	7090	PHABIAN ODUOR	38,503.00
330	2W	7091	PHILIP WENDO	43,832.00
331	3B	6144	MLAY INNOCENT ZAWADI	59,458.00
332	3B	6148	APOLLO PHAREL WILLIAM	57,466.00
333	3B	6152	SAID MWABORA	57,206.00
334	3B	6168	JOHN OCHIENG	58,137.00
335	3B	6172	CDUOR RONNEY	60,517.00
336	3B	6176	JORIM OGADA AYOO	60,810.00
337	3B	6180	ALPHONCE OTIENO	58,115.00
338	3B	6184	ATUTA RAMADHAN	56,931.00
339	3B	6188	CMONDI MUSA FRANK	60,912.00
340	3B	6192	OPONDO MOVAT OMONDI	57,484.00
341	3B	6196	CMONDI ONYANGO JAMES	60,374.00
342	3B	6204	JUMA MICHAEL OTIENO	58,992.00
343	3B	6208	BRAMWEL OTIENO	60,592.00
344	3B	6212	ZACHEAUS CALEB	56,924.00
345	3B	6215	FREDRICK OTIENO	56,968.00
346	3B	6219	EDWIN OTIENO	56,946.00
347	3B	6220	NOBERT O. OWINO	58,193.00
348	3B	6223	MBOTTY TOM WHINestone	59,645.00
349	3B	6231	CCHIENG IAN ODHIAMBO	57,413.00
350	3B	6240	CCHIENG IAN C. OMONDI	57,891.00
351	3B	6243	BISAKWI ISAAC MWITA	57,590.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

352	3B	6244	ISAAC OUMA	59,213.00
353	3B	6248	FRANKLINE ONEENDE	59,770.00
354	3B	6252	CHRISPINE OKUTOI	58,876.00
355	3B	6260	ABRAHAM JUMA	57,902.00
356	3B	6264	GEORGE OTIENO	58,463.00
357	3B	6268	GLEN WASHINGTON	57,728.00
358	3B	6272	RICARDO ODUOR	59,444.00
359	3B	6276	EMMANUEL RAY ODHIAMBO	60,817.00
360	3B	6280	ISAAC OUMA	59,352.00
361	3B	6283	CKELLO CASMIL AHAD	60,069.00
362	3B	6284	ZACKIUS NYARIARO	58,365.00
363	3B	6296	SAMSON FELIX	58,046.00
364	3B	6300	GAVIN OTIENO	59,173.00
365	3B	6312	OWINO KEYWELL	59,365.00
366	3B	6328	OTIENO OSCA	60,454.00
367	3B	6609	WAGURA J. TYRESE	58,556.00
368	3B	6624	MOSHE DIAN	57,690.00
369	3B	7092	TREVOR GUYA	57,952.00
370	3G	6151	OMONDI DAVID ODUOR	59,089.00
371	3G	6153	ALEX OMONDI	57,320.00
372	3G	6155	MARTIN LUTHER	60,823.00
373	3G	6159	CMINDE LENOX RHODS	60,761.00
374	3G	6161	ODHIAMBO WENSLANS	57,942.00
375	3G	6169	KEVIN ONYANGO OMONDI	57,018.00
376	3G	6171	ODERO MAXWEL	57,368.00
377	3G	6173	HONGO JOHN	58,886.00
378	3G	6175	NEWTONE OCHIENG	60,307.00
379	3G	6189	OMONDI BOLTON	60,369.00
380	3G	6191	AHENDA BRIAN	59,708.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

381	3G	6193	CMONDI FRANCIS OTIENO	59,968.00
382	3G	6197	ANTHONY OLOO	56,854.00
383	3G	6205	DENIS BOB	57,931.00
384	3G	6209	MICHAEL MURUKA	60,350.00
385	3G	6211	CHARLES NDIEGE	59,016.00
386	3G	6213	STANLEY ODERA	60,290.00
387	3G	6227	AYIEKO RODGERS	60,705.00
388	3G	6229	JAMES OGOLLA	59,515.00
389	3G	6235	WILLIAM PAUL OTIENO	59,104.00
390	3G	6237	AKEDE SHADRACK	60,387.00
391	3G	6241	MARTEL O. OPIYO	58,812.00
392	3G	6247	LEVIS JUNIOR	59,654.00
393	3G	6249	RYAN OTIENO CNYANDO	56,895.00
394	3G	6253	DAVID ODERA	56,812.00
395	3G	6257	SAMUEL OCHIENG	60,582.00
396	3G	6261	CMONDI OSUMBA	59,115.00
397	3G	6269	DAVID OKOTH	58,737.00
398	3G	6281	AUDI HILLARY	59,957.00
399	3G	6285	CHANYO FABIAN	57,745.00
400	3G	6291	JOSEPH OUMA	59,312.00
401	3G	6295	BENSON GUYA	57,675.00
402	3G	6297	ANDREW OTIENO	58,137.00
403	3G	6301	MILACH MANG'ENI	56,915.00
404	3G	6303	ALFRIQE OWINO	60,677.00
405	3G	6305	KENNEDY OPANDE	60,653.00
406	3G	6309	CMONDI CHRISTOPHER	59,917.00
407	3G	6315	LIXEL JOHN	59,837.00
408	3G	6317	GIDEON ABIYA	60,968.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

409	3G	6319	JOSHUA OMONDI	89,609.00
410	3G	6321	JOSEPH OKOTH	59,444.00
411	3G	6326	JAMES ODEKO	57,153.00
412	3G	6332	JOHN OUKO	57,670.00
413	3G	7066	MATHEWS OWALA OKUMU	60,489.00
414	3R	6104	LUCKY KANGU MATANO	60,385.00
415	3R	6146	CDHIAMBO CHARLES	57,281.00
416	3R	6150	CLUOCH FIDEL	60,125.00
417	3R	6158	PETER ONYANGO GIGS	57,837.00
418	3R	6162	ERICK JACK HONGO	59,379.00
419	3R	6163	DAVID OMONDI	58,412.00
420	3R	6166	PIUS ONYANGO OWUOR	58,625.00
421	3R	6174	ASIRO FELIX	60,059.00
422	3R	6202	COLLINCE OLUOCH	58,615.00
423	3R	6210	CTIENO SILA	59,945.00
424	3R	6222	JOHANA ASIANGA	58,545.00
425	3R	6230	CCHOLA COLLINS ODIRE	60,953.00
426	3R	6234	VIMAL LUCAS	58,709.00
427	3R	6238	ROBERT OUMA	60,396.00
428	3R	6246	DENIS OCHIENG	59,805.00
429	3R	6251	EUGENE OTIENO	60,317.00
430	3R	6255	CDHIAMBO LORIAN	58,746.00
431	3R	6258	MWENDWA JOSEPH	60,769.00
432	3R	6262	PRINCE NEON	59,810.00
433	3R	6267	BLESSING JOHN	57,415.00
434	3R	6270	NAHUM BELVIN	59,796.00
435	3R	6275	CALVIN OWINO	58,927.00
436	3R	6278	FRANCIS OKOTH	59,070.00
437	3R	6282	JUMA DICKSON	57,095.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

438	3R	6294	LAMECK OWINO	88,663.00
439	3R	6302	BYRON OCHIENG	57,169.00
440	3R	6310	JOSEPH ONDAGO	56,802.00
441	3R	6314	CLUNGA BILLY	59,300.00
442	3R	6612	JUNAL OCHIENG	59,346.00
443	4B	5968	JOSEPH JUMA OTIENO	60,387.00
444	4B	5971	DERICK JUNIOR OOKO	57,446.00
445	4B	5977	LEVIN OTIENO OUMA	58,430.00
446	4B	5986	FELIX S. ODHIAMBO	57,758.00
447	4B	5992	EUGENE OTIENO	57,193.00
448	4B	6001	GEORGE O. JAKOYO	58,699.00
449	4B	6019	CSCA OYOO	59,825.00
450	4B	6028	CNYANGO DAVID	98,424.00
451	4B	6034	KENNEDY OWINO	60,253.00
452	4B	6036	SETH OTERE	60,826.00
453	4B	6039	VICTOR OTIENO	89,469.00
454	4B	6045	SAMUEL OKAKA	60,843.00
455	4B	6060	JOHN EKESA	56,941.00
456	4B	6075	JOHN AGUNDA	59,935.00
457	4B	6078	EZRA M. KEBASO	57,426.00
458	4B	6081	XAVIER ODIWUOR	57,859.00
459	4B	6137	SAMUEL CLOY	60,622.00
460	4B	6621	CTIENO VINCENT	57,774.00
461	4B	6623	SHEM ODHIAMBO OTIENO	59,021.00
462	4B	7083	MAURICE OTIENO OWUOR	58,719.00
463	4G	5954	IAN OTIENO OMONDI	58,031.00
464	4G	5957	IAN OUMA ONYANGO	60,924.00
465	4G	5963	TONY AMOS	60,022.00
466	4G	5966	DENZEL OTIENO	58,523.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

467	4G	5975	CLERKSTONE OWINYO	59,867.00
468	4G	5987	DARLVINE OWINO	58,894.00
469	4G	5999	JACK OWAJA	57,084.00
470	4G	6002	IAN OTIENO ODIPO	59,541.00
471	4G	6008	JOSEPH ONIANGO	57,502.00
472	4G	6017	MICHAEL OKOTH	59,479.00
473	4G	6022	BRIAN NYAUNDI	59,502.00
474	4G	6023	JASPER OSAMO	59,920.00
475	4G	6029	BRIAN LARRY OMONDI	59,437.00
476	4G	6035	BYRON OUMA	58,242.00
477	4G	6037	FELIX OKELLO	58,490.00
478	4G	6049	ROBERT B. OBUYA	60,965.00
479	4G	6058	FELIX NYADWARO	60,732.00
480	4G	6067	WILLY ALEX ODIJOR	59,853.00
481	4G	6135	WALTER ONYANGO	56,971.00
482	4G	6138	TRAVERS ONDVAS	57,086.00
483	4G	6313	DILAN OMONDI OTIENO	58,593.00
484	4G	7010	KIM MESO OKELLO	57,703.00
485	4V	5955	BONVENTURE ODUOR	59,944.00
486	4V	5958	JACKTON OKOTH	58,302.00
487	4V	5961	MANYALA OKSURD	57,843.00
488	4V	5964	ELVIS OKOTH	57,379.00
489	4V	5970	DAUDI OOKO	58,782.00
490	4V	5973	MUSUKUYWA A. MALIANGA	58,570.00
491	4V	6089	SAMUEL OKETCH	60,935.00
492	4V	6092	SAMUEL CHISAKA	70,816.00
493	4V	6113	EMMANEL BARAZA	59,908.00
494	4V	6116	CHARLES ONYANGO	57,081.00
495	4V	6124	WILLIAM OYOO	60,241.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

496	4V	6126	ELVIS OCHIENG	87,994.00
497	4V	6130	PAUL S.B. GAUMBA	89,989.00
498	4V	6133	MICHAEL OTIENO	60,661.00
499	4V	6136	VINCENT OMONDI	59,485.00
500	4V	6607	GABRIEL ODHIAMBO	59,839.00
501	4V	6610	KEVIN ONYANGO	59,591.00
502	4V	6631	NICHOLAS ODHIAMBO	58,673.00
503	4V	7080	IMOJIR NESTUS	59,524.00
439	4B	5973	MUSUKUYWA A. MALIANGA	80,300.00
440	4B	6089	SAMUEL OKETCH	74,500.00
441	4B	6092	SAMUEL CHISAKA	90,600.00
442	4B	6113	EMMANUEL BARAZA	43,789.00
443	4B	6116	CHARLES ONYANGO	32,450.00
444	4B	6124	WILLIAM OYOO	67,890.00
445	4B	6126	ELVIS OCHIENG	55,760.00
446	4B	6130	PAUL S.B. GAUMBA	40,789.00
447	4G	6008	JOSEPH ONIANGO	56,432.00
448	4G	6017	MICHAEL OKOTH	16,745.00
449	4G	6022	BRIAN NYAUNDI	46,789.00
450	4G	6023	JASPER OSAMO	65,400.00
451	4G	6029	BRIAN LARRY OMONDI	35,600.00
452	4G	6035	BYRON OUMA	47,800.00
453	4G	6037	FELIX OKELLO	29,876.00
454	4G	6049	ROBERT B. OBUYA	40,625.00
455	4G	6058	FELIX NYADWARO	46,789.00
456	4G	6067	WILLY ALEX ODJOR	67,890.00
457	4G	6135	WALTER ONYANGO	29,876.00
458	4G	6138	TRAVERS ONDWAS	50,987.00
459	4G	6313	DILAN OMONDI OTIENO	66,789.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2022

460	4G	7010	KIM MESO OKELLO	40,786.00
461	4V	5955	BONVENTURE ODUOR	39,876.00
462	4V	5958	JACKTON OKOTH	46,342.00
463	4V	5961	MANYALA OKSUD	37,890.00
464	4V	5964	ELVIS OKOTH	67,543.00
465	4V	5970	DAUDI OOKO	16,700.00
378	4B	6174	ASIRO FELIX	34,453.00
379	4B	6202	COLLINCE OLUOCH	8,964.00
380	4B	6210	OTIENO SILA	2,469.00
381	4B	6222	JOHANA ASIANGA	25,896.00
382	4B	6230	OGCHOLA COLLINS ODIRE	27,896.00
383	4B	6234	VIMAL LUCAS	56,952.00
384	4B	6238	ROBERT OUMA	36,987.00
385	4B	6246	DENIS OCHIENG	41,258.00
386	4B	6251	EUGENE OTIENO	19,785.00
387	4B	6255	ODHIAMBO LORIAN	15,625.00
388	4B	6258	MWENDWA JOSEPH	19,658.00
389	4B	6262	PRINCE NEON	34,453.00
390	4B	6267	BLESSING JOHN	65,800.00
391	4B	6270	NAHUM BELVIN	82,540.00
392	4B	6275	CALVIN OWINO	69,400.00
393	4B	6278	FRANCIS OKOTH	15,540.00
394	4B	6282	JUMA DICKSON	30,900.00
395	4B	6294	LAMECK OWINO	62,500.00
396	4B	6302	BYRON OCHIENG	51,230.00
397	4B	6310	JOSEPH ONDAGO	65,489.00
398	4B	6314	OLUNGA BILLY	39,685.00
399	4G	6612	JUNAL OCHIENG	49,723.00
400	4G	5968	JOSEPH JUMA OTIENO	18,214.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2022**

401	4G	5971	DERICK JUNIOR OOKO	34,453.00
402	4G	5977	LEVIN OTIENO OUMA	56,980.00
403	4G	5986	FELIX S. ODHIAMBO	17,894.00
404	4G	5992	EUGENE OTIENO	15,900.00
405	4G	6001	GEORGE O. JAKOYO	45,362.00
406	4G	6019	OSCA OYOO	23,714.65
407	4G	6028	ONYANGO DAVID	14,562.00
408	4G	6034	KENNEDY OWINO	32,560.00
409	4G	6036	SETH OTERE	42,369.00
410	4G	6039	VICTOR OTIENO	12,543.00
411	4G	6045	SAMUEL OKAKA	87,560.00
412	4G	6060	JOHN EKESA	34,453.00
413	4G	6075	JOHN AGUNDA	69,550.00
414	4G	6078	EZRA M. KEBASO	33,705.00
415	4G	6081	XAVIER ODIWUOR	46,590.00
416	4G	6137	SAMUEL CLOY	25,896.00
417	4B	6621	OTIENO VINCENT	36,789.00
418	4B	6623	SHEM ODHIAMBO OTIENO	45,230.00
419	4B	7083	MAURICE OTIENO OWUOR	23,560.00
			TOTAL	23,907,098.65

