

REPUBLIC OF KENYA

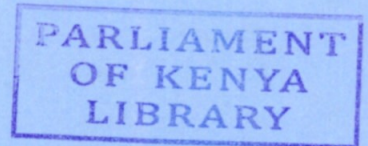


REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 16 JUN 2026	DAY: Tuesday
TABLED BY:	Hon. Naomi Wago, CBS, MP (Deputy Majority Party Whip)
THE TABLE:	Lemale

THE AUDITOR-GENERAL

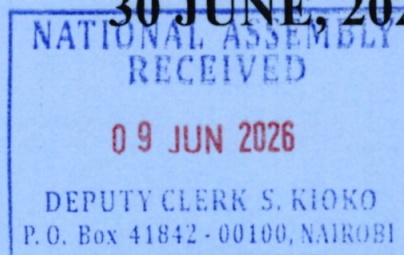
ON



RANG'ALA BOYS HIGH SCHOOL

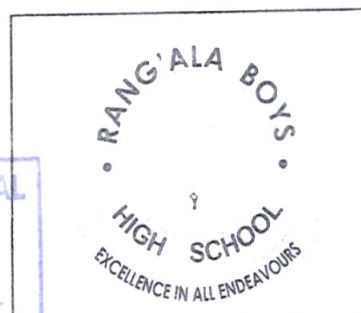
FOR THE YEAR ENDED

30 JUNE, 2025



SIAYA COUNTY

Revised 30th June 2025.



RANG'ALA BOYS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional Financial Statements Prepared under the International Public Sector Accounting Standards (IPSAS)

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RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

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RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

1. Acronyms and Definition of Key Terms

A. Acronyms.

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	Free Day Secondary Education
TSC	Teachers Service Commission
SMASSE	Strengthening of Mathematics and Science in Secondary Education

B. Definition of Key Terms

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

2. Key School Information and Management

[Customise the details in this section to suit your School]

(a) Background information

Rangala Boys High school is domiciled in Kenya and its operations are governed under the Basic Education Act, 2013. It is located in Ugunja Sub-County, Siaya County.

The school was re-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 **1075** number of students as at **30th June 2025**. It has 18 streams and **42** teachers of which **28** are employed by the TSC while 14 are employed by the BOM.

(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.SYLVESTER W. ODHIAMBO	Chairperson	21 ST MARCH 2025
2	MR.LUCAS OLUNJA	Secretary/Principal	21 ST MARCH 2025
3	MS. EVERLINE OTIENO	Member - Sponsor Rep.	21 ST MARCH 2025
4	MR. VINCENT OKUMU BUOGA	Member - Community Rep.	21 ST MARCH 2025
5	MS. MARYANNE A. OMONDI	Member - Community Rep.	21 ST MARCH 2025
6	MR. JARED OMONDI BUOGA	Member - Community Rep.	21 ST MARCH 2025
7	MR. JACKOB OCHIENG OMONDI	Member - Community Rep.	21 ST MARCH 2025
8	MR. ANTONY MAGOR	Member - Sponsor Rep.	21 ST MARCH 2025
9	MS.SHEILLA ADONGO	Member - Teachers Rep.	21 ST MARCH 2025
10	BISHOP SILAS OWITI	Member-CEB Rep	21 ST MARCH 2025
11	MR.SYLVESTER ODHIAMBO	Member - Sponsor Rep.	21 ST MARCH 2025
12	MR. STEPHEN APEL	Member - Sponsor Rep.	21 ST MARCH 2025
13	MS. FRANCISCA ODERO	Member - Community Rep.	21 ST MARCH 2025
14	MS. HELLEN ANYANGO R.	Member - Special Needs Rep	21 ST MARCH 2025
15	N/A	Member - Students' Rep.	N/A

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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, of 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

(Provide the names of the various committees of the Board established by the Board and the names of the committee members):

Ref.	Name of Committee	Names of Members	Designation	Number of meetings attended during the year (X out of XX)
1	Executive Committee	SYLVESTER W. ODHIAMBO	Chairperson	3 out of 3
		MR. LUCAS OLUNJA	Secretary	3 out of 3
		EVERLINE OTIENO	Member	3 out of 3
2	Audit Committee	MRS. HELLEN ODERO	Chairperson	1 out of 1
		MR. JACKOB OMONDI	Secretary	1 out of 1
		MR. JARED BUOGA	Member	1 out of 1
		MS. SHEILA ADONGO	Member	1 out of 1
3	Finance, Procurement and General Purpose Committee	MR. ANTON MAGOR	Chairperson	1 out of 1
		MR. STEPHEN APEL	Secretary	1 out of 1
		MR. SYLVESTER ODHIAMBO	Member	1 out of 1
		MS. FRANCISCA ODERO	Member	1 out of 1

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

		MR. OLUNJA LUCAS	Member	1 out of 1
4	Academic Committee	MR. VINCENT OKUMU	Chairman	2 out of 3
		MS. FRANSISCA ODERO	Secretary	3 out of 3
		MR. SYLVESTER ODHIAMBO	Member	3 out of 3
		MR. JACKOB BARASA	Member	2 out of 3
5	Development Committee		Chairman	3 out of 3
			Secretary	3 out of 3
			Member	1 out of 3
			Member	1 out of 3
			Member	3 out of 3
			Member	0 out of 3
6	Discipline, Ethics & Integrity Comm.	MR. SYLVESTER ODHIAMBO	Chairman	2 out of 2
		MR. VINCENT OKUMU	Secretary	2 out of 2
		MS. HELI EN RAGANGA	Member	2 out of 2
		MR. JACKOB BARASA	Member	2 out of 2
7	Human Rights & Students Welfare Comm.	MS. MARYANNE OMONDI	Chairman	N/A
		BISHOP SILAS OWITI	Member	"
		MR. LUCAS OLUNJA	Secretary	"

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

(d) School operation Management

For the financial year ended 30th June 2025 the school day-to-day management was under the following persons:

Ref.	Designation	Name	Identification
1	Principal	MR. OLUNJA LUCAS	TSC No. 294383
2	Deputy Principal - Administration	MR. KOLA ERICK	TSC No. 420400
3	Deputy Principal - Academic	MR. OMONDO TIMOTHY	TSC No. 417812
4	Bursar/Finance Officer	STEPHEN ODUOR OTIENO	ICPAK/ID No. 22963893

(e) Schools contacts

Post Office Box : 100 - Code 40606, Ugunja.
 Telephone : 0722329676
 E-mail : rangalaboyssec@gmail.com

(f) School Bankers

The school operated the following seven (7) bank accounts:

- 1 Name of Bank : Kenya Commercial Bank (School Fund Account)
 Branch : Ugunja
 Account Number : 1108392490
- 2 Name of Bank : Kenya Commercial Bank (Tuition Account)
 Branch : Ugunja
 Account Number : 1108395313
- 3 Name of Bank : Kenya Commercial Bank (Operations Account)
 Branch : Ugunja
 Account Number : 1106968972
- 4 Name of Bank : Kenya Commercial Bank (Infrastructure Account)
 Branch : Ugunja
 Account Number : 110584588
- 5 Name of Bank : M-pesa Paybill
 Paybill Number : 513123
 Account Number : 70020K(ADM NO)

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

(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 2025

3. Summary Report of Performance of The School

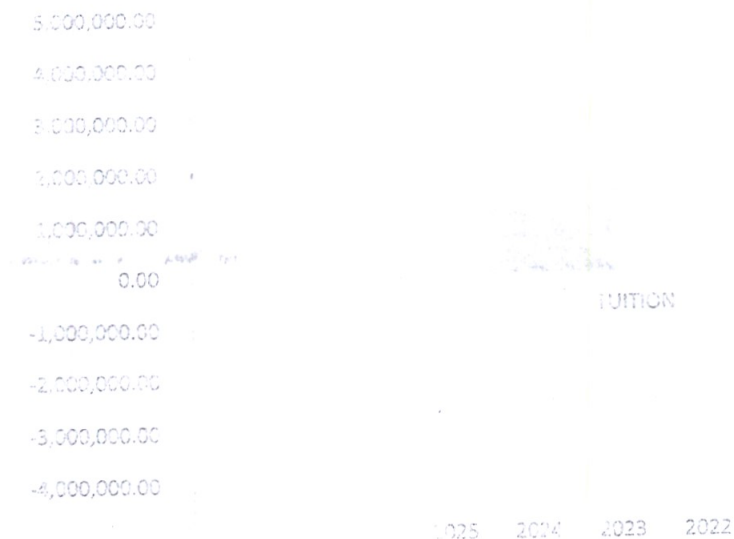
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) Financial performance:

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

ACCOUNT	2025	2024	2023	2022
SURPLUS/DEFICIT	(2,935,824.65)	1,310,121.15	4,409,429.25	(1,261,586.20)

SURPLUS/DEFICIT FOR THE LAST THREE YEARS



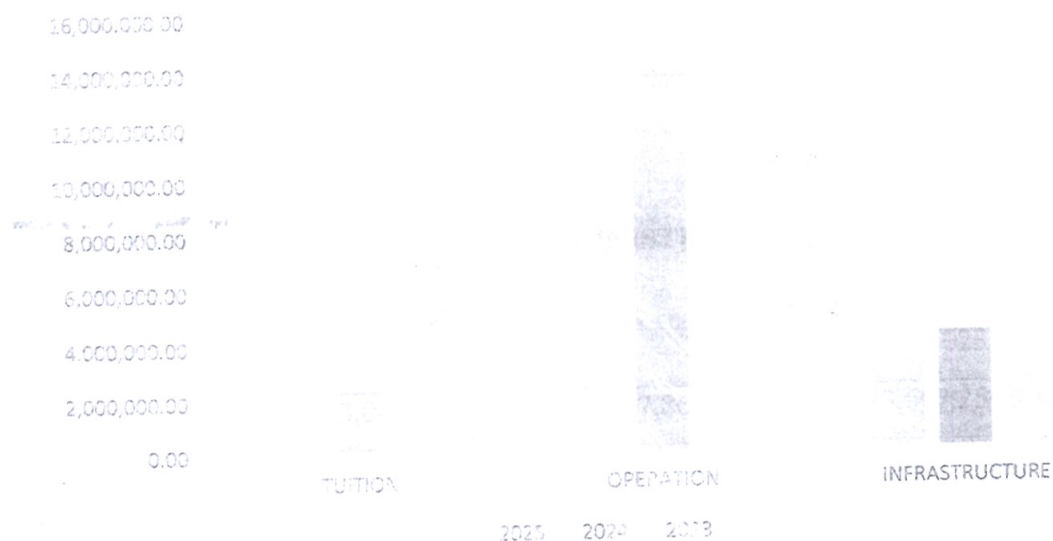
RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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

ACCOUNTS	2025	2024	2023
TUITION	3,046,225.00	2,717,861.00	2,323,607.25
OPERATION	12,840,495.00	13,957,561.85	7,026,644.80
INFRASTRUCTURE	3,731,250.00	4,291,000.00	3,488,000.00

CAPITATION GRANTS FOR THE LAST THREE YEARS



RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements for the year ended 30th June 2025

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

ACCOUNT	2025	2024	2023
SCHOOL FUND	83,448,372.15	65,279,800.00	56,857,450.90
MISCELLENIOUS	264,609.00	198,500.00	144,724.00

GROWTH OVERVIEW OF OTHER INCOMES FOR THE LAST THREE YEARS

90000000
80000000
70000000
60000000
50000000
40000000
30000000
20000000
10000000
0

SCHOOL FUND

MISCELLENIOUS

2025 2024 2023

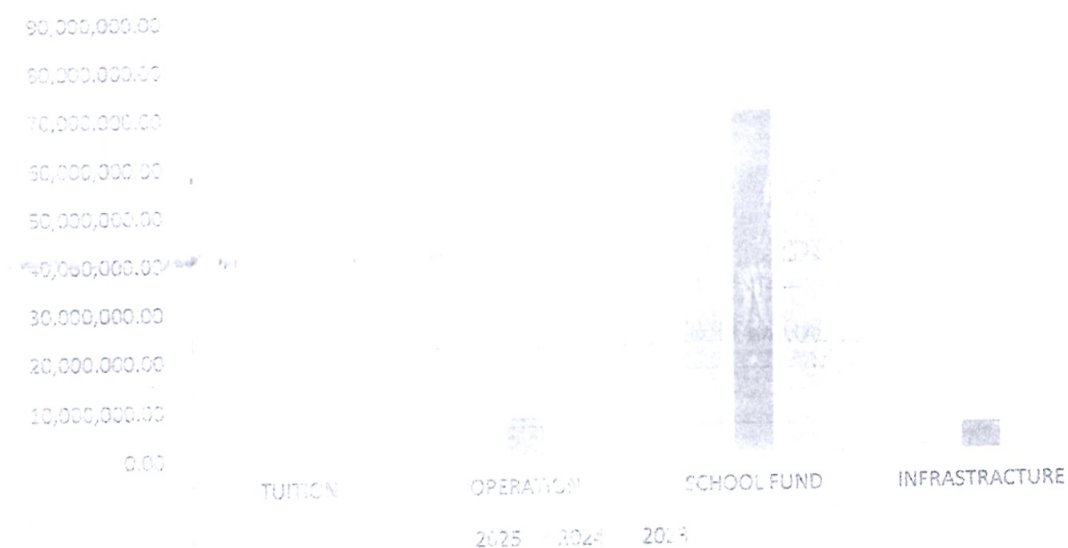
RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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

ACCOUNT	2025	2024	2023
TUITION	3,579,758.00	1,848,708.00	2,618,694.00
OPERATION	16,681,082.00	7,916,702.80	6,148,237.00
SCHOOL FUND	84,363,655.00	70,400,262.00	55,528,952.70
INFRASTRUCTURE	1,642,460.00	5,768,928.90	1,180,882.60

GROWTH IN EXPENDITURE FOR THE LAST THREE YEARS



RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

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

ACCOUNTS	2025	2024	2023
DEBTORS	28,687,573.60	24,925,454.00	28,824,024.65
CREDITORS	27,702,927.00	24,925,454.00	28,824,024.65

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DEBTORS AND CREDITORS MOVEMENT FOR THE LAST THREE YEARS

30,000,000.00
28,000,000.00
26,000,000.00
24,000,000.00
22,000,000.00
20,000,000.00
18,000,000.00
16,000,000.00
14,000,000.00
12,000,000.00
10,000,000.00
8,000,000.00
6,000,000.00
4,000,000.00
2,000,000.00
0.00

DEBTORS

CREDITORS

2025 2024 2023

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RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

b) Teacher Student ratio.

	No. of Teache
Teacher-Student Ratio	1075:30
No. of teachers posted to the school during the year	02
No. of teachers transferred/retired during the year	01
No. of teachers employed by TSC during the year	00
No. of teachers employed by BOM during the year	12
Teachers per Subject:	
English/Literature	04
Kiswahili	04
Mathematics	04
Biology	03
Physics	01
Chemistry	03
History	03
CRE	03
Geography	02
Agriculture	02
Business Studies	02
Computer Studies	1
French	0
Computer Studies	

c) The mean score in the 2025 KCSE:

YEAR	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MEAN SCORE
2022	180	0	1	9	59	61	41	9	0	0	0	0	0	0	0	8.117
2023	184	0	5	19	45	47	43	21	4	0	0	0	0	0	0	8.033
2024	190	0	0	0	3	10	37	68	50	18	3	1	0	0	0	5.826

d. Number of Candidates in the 2025 KCSE:

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Year	Actual Number of candidates who sat for KCSE	Number of candidates who met University entry	Percentage (%)
2022	180	171	95%
2023	184	159	95%
2024	190	50	26%

d) The capacity of the school:

Details	Actual Number	Shortage	Total Required
Student Enrolment	1077	0	
Dormitories	4	4	8
Classrooms	24	4	28
Toilets	36	50	14
Bathrooms	3	2	5
Library	1	1	2
Computer Lab	1	1	2
Dining Hall	0	1	1
Laboratories	2	1	3

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

e) Development projects carried out by the school:

The following development projects were undertaken in the year ended 30th June 2025:

No.	Project(s)	Source of funds	Status	Initial Cost	Amount Spent


.....
School Principal

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

4. Statement of School Management Responsibility

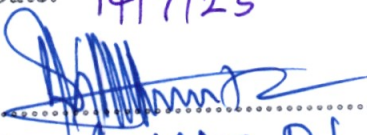
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

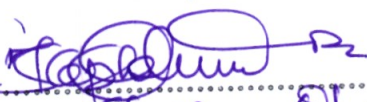
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to keep all proper books and records of accounts of the income, expenditure, and assets of the institution.

The Board of Management of *Rangala 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, 2025, and of the school's financial position as at that date.


Name: EVERLINE A'OTIENO
Designation: Chairman, School Board of Management
Date: 14/7/25


Name: WCA OLU NJIRA
Designation: School Principal & Secretary to Board of Management
Date: 14/07/2025


Name: Stephen Olie
Designation: Bursar/ Finance Officer
Date: 14/7/25

REPUBLIC OF KENYA

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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, 2025 – 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 transitional IPSAS financial statements of Rang'ala Boys High School set out on pages 1 to 22, which comprise of the statement of assets

and liabilities as at 30 June, 2025 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of Rang'ala Boys High School as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Basic Education Act, 2013 and Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.4,489,724 as disclosed in Note 10 and Note 11 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.4,489,724 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.28,687,574 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed ageing analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivable balance of Kshs.28,687,574 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.28,687,574 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.28,687,574 could not be confirmed.

4. Variances in Boarding School Fund Payments

The statement of receipts and payments reflect Kshs.83,363,655 in respect to boarding school fund payments. However, ledgers provided for audit review reflect an amount of Kshs.83,937,585 resulting in an unexplained variance of Kshs.426,070.

In the circumstances, the accuracy of the boarding school fund payments of Kshs.83,363,655 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.113,115,370 and Kshs.75,909,731 respectively, resulting in an under-funding of Kshs.37,205,639 or 33% of the budget. However, the School spent an amount of Kshs.78,845,556 against actual receipts amounting to Kshs.75,909,731, resulting in over-utilization of Kshs.2,938,825.

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 matter

Significant Exemptions by PASSB in the Financial Reporting Template

The financial statements have been prepared using the financial year 2024/2025 reporting template issued by the Public Sector Accounting Standards Board (PSASB). As communicated by PSASB on 25 February 2026, the template was designed to facilitate a phased transition to accrual-based IPSAS for public secondary schools and, therefore, does not include certain statements and disclosures required under the full IPSAS transition. These omissions include the Opening Statement of Financial Position, the Statement of Changes in Net Assets/Equity, detailed disclosures of transitional provisions under IPSAS 33, and a reconciliation of budgeted amounts to actual accrual amounts.

The absence of these elements arises from limitations inherent in the prescribed template and does not constitute non-compliance on the part of the School.

Other Information

Management is responsible for the Other Information set out on page iii to xvi 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. Non-Compliance with Transitional IPSAS Reporting Requirements

Review of the financial statements revealed that Management prepared a "statement of receipts and payments". However, under the accrual basis of Accounting prescribed by the Public Sector Accounting Standards Board (PSASB), the appropriate primary statement should have been the statement of financial performance.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

2. 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 31 August, 2025. 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.

3. 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.28,687,574. However, included in the balance are trade creditors of Kshs.17,915,972 which have 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.

4. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition, capitation and infrastructure grants for operations amount of Kshs.3,046,224, Kshs.12,840,494 and Kshs.3,731,250 respectively as disclosed in Note 1, Note 2 and Note 3 to the financial statements. During the year under review, the school had an average enrolment of 1108 students in National Education Management Information System (NEMIS) translating to expected capitation of Kshs.24,646,352, resulting in an underfunding of Kshs.4,539,016.

In the circumstances, the underfunding of the school may have affected the service delivery to the public.

5. Late Transfer of Infrastructure Funds from Operations Bank Account

The statement of receipts and payments reflects operations grants amount of Kshs.12,840,494 as disclosed in Note 2 to the financial statements from the Ministry of Education credited in the operations bank account. Review of the bank statements revealed that on 31 January, 2025, the school received Kshs.1,029,000 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 4 March 2025 or thirty-two (32) days after receipt. This was contrary to Section 3.0(2) of the guidelines on implementation of free day secondary school for the year 2024-2025 states that infrastructure grants as well as maintenance and improvement funds 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.

6. Failure to Remit Capacity Building Levy

The statement of receipts and payments reflects Infrastructure expenses of Kshs.1,642,460 as disclosed in Note 8 to the financial statements. However, review of records provided for audit indicated that the Management failed to make deductions in respect to the capacity building levy of as per the Public Procurement Regulatory Authority Circular No. 1/2025 dated 30 August, 2025 and Public Procurement Capacity Building Levy Order, 2023. This was contrary to Paragraph 5(1) of the Public Procurement Capacity Building Levy Order, 2023 which states that a procuring entity shall deduct the levy not later than the 20th day of the following month, and remit the funds to the Public Procurement Regulatory Authority or its authorized agent. Further, there were no records to confirm the actual amounts deducted during year.

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

7. Weaknesses in Procurement Processes

Review of the School's procurement processes revealed that the school management prepared and approved a procurement plan. However, there were no evidence of reservation of at least 30% of procurement opportunities to the Youth, Women, and Persons with Disabilities as required under the Access to Government Procurement Opportunities (AGPO) program. Further, the School did not maintain complete procurement records, including quotation documents, quotation evaluation reports, correspondences with supplier, contract documents, payment certificates, invoices, job/service completion cards and contract performance monitoring reports related to infrastructure expenses. This was contrary to Section 68 of the Public Procurement and Asset Disposal Act, 2015 and limits audit trail and transparency.

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

8. Failure to Prepare School Improvement Plan

During the year under review, the School did not have an approved School Improvement Plan used to measure the improvement activities that keep it in focus in achieving the school target, prioritization of school needs, ensuring prudent utilization of resources and to improve accountability. This was contrary to Section 2.2 of the Ministry of Education Operation Manual for Utilization of Learner Capitation Grant and Other School Funds, which requires a school to develop an improvement plan which is a road map for changes that a school needs to improve the school environment and learning outcomes.

In the circumstances, Management was in breach of the Ministry of Education guidelines.

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.28,687,574 in respect of fees arrears as disclosed in Note 13b to the financial statements. However, included in the balance are receivables of Kshs.24,448,381 which have been outstanding for more than two (2) years. However, there was no ageing 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

18 May, 2026

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

6. Statement Of Receipts and Payments for the Year Ended 30th June 2025

DESCRIPTION OF VOTE HEAD	Note	2024- 2025	2023 - 2024
		Kshs	Kshs
RECEIPTS			
Government grants for tuition	1	3,046,224.50	2,717,861.00
Government grants for operations	2	12,340,494.90	13,957,561.85
Government Grants for Infrastructure	3	3,731,250.00	5,091,000.00
School Fund Income- Parents' Contributions	4	83,448,372.15	65,279,800.00
Miscellaneous Incomes	5	264,609.00	198,500.00
TOTAL RECEIPTS		103,330,950.55	87,244,722.85
PAYMENTS			
Payments for Tuition	6	3,579,758.00	1,848,708.00
Payments for operations	7	16,681,082.00	7,916,702.8
Payments for Infrastructure	8	1,642,460.00	5,768,928.90
Boarding and school fund payments	9	84,363,475.20	70,400,262.90
TOTAL PAYMENTS		106,266,775.20	85,934,601.70
SURPLUS/DEFICIT		-2,935,824.65	1,310,121.15

The school financial statements were approved on 14/7/ 2025 and signed by:

Name: OTIENO A'EVERLINE

Signature: 

Chair BOM

Date: 14/7/25

Name: KWAS DHUNGA

Signature: 
 School Principal/ Secretary to BOM

Date:

Name: Stephen Olie

Signature: 

Bursar/ Finance Officer

Date: 14/7/25

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

7. Statement of Assets and Liabilities As At 30th June 2025

Description	Note	2024- 2025 Kshs	2023 - 2024 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	4,312,567.61	7,149,567.16
Cash Balances	11	177,157.00	275,982.00
Short term Investment	12	-	
Total Cash and Cash Equivalents		4,489,724.61	7,425,549.16
Account's receivables	13	28,687,573.60	24,925,454.00
TOTAL FINANCIAL ASSETS		33,177,298.21	32,351,003.10
FINANCIAL LIABILITIES			
Accounts Payable	14	28,687,574.00	24,925,454.00
NET FINANCIAL ASSETS		4,489,724.21	7,425,549.16
REPRESENTED BY			
Fund balance b/fwd 1st July 2022	15	7,425,548.86	6,115,427.95
Surplus for the year		-2,935,824.65	1,310,121.15
NET FINANCIAL POSITION		4,489,724.21	7,425,549.10

The school's financial statements were approved on 14/7 2025 and signed by:

Name: DR. G. A. EVERUNE

Signature: [Signature]

Chair BOM

Date: 14/7/25

Name: LOUIS DUNDA

Signature: [Signature]

School Principal/ Secretary to BOM

Date: 14/07/2025

Name: Stephen Otiem

Signature: [Signature]

Bursar/ Finance Officer

Date: 14/7/25

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

8. Statement of Cash Flows for the Year Ended 30th June 2025

Description		2024 - 2025	2023 - 2024
		Kshs	Kshs
Receipts from operating activities			
Government grants for Tuition	1	3,046,224.50	2,717,861.00
Government grants for Operations	2	12,840,494.90	13,957,561.85
Government grants for Infrastructure	3	3,731,250.00	5,091,000.00
School fund income- Parents contributions/ fees	4	83,448,372.15	65,279,800.00
Miscellaneous Income	5	264,609.00	198,500.00
Total Receipts		103,330,950.55	87,244,722.85
Payments			
Cash outflows for Tuition	6	3,579,758.00	1,848,708.00
Cash outflows for operations	7	16,681,082.00	7,916,702.80
Cash outflows for infrastructure	8	1,642,460.00	5,768,928.90
Cashflows for Boarding /Lunch and school fund	9	84,363,475.20	70,400,262.90
ADJUSTMENTS			
Accounts Receivables		-3,762,119.00	3,898,570.60
Accounts Payables		3,762,119.00	-3,898,570.60
Total payments		106,266,775.20	85,934,601.70
Net cash inflow/outflow from operating activities		-2,935,824.65	1,310,121.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	
Acquisition of Assets		-	
Proceeds from investments			
Proceeds from Investments		-	
Net cash inflows/outflows from Investing Activities		-	

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

NET CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from borrowings/ loans		-	
Repayment of principal borrowings		-	
Net cash inflows/outflows from Financing Activities		-	
NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENT		-2,935,824.60	1,310,121.00
Cash and cash equivalent at BEGINNING of the year		7,425,548.96	6,115,427.75
Cash and cash equivalent at END of the year		4,489,724.36	7,425,549.16

The school's financial statements were approved on 14/7/ 2025 and signed by:

Name: DTIENO A' EVERLINE

Signature: [Signature]

Chair BOM

Date: 14/7/25

Name: LOU CAS D LUNTA

Signature: [Signature]
School Principal/ Secretary to BOM

Date: 14/07/2025

Name: Stephen Dilem

Signature: [Signature]

Bursar/ Finance Officer

Date: 14/7/25

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025
9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2025

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
(1) CAPITATION GRANT ON TUITION					
Teaching and Learning Materials	4,283,030		4,283,030	3,046,225	71
(2) CAPITATION GRANT ON OPERATIONS					
other vote heads	10,509,200		10,509,200	7,275,825	
medical	1,236,000		1,236,000	1,109,150	90
Activity	877,000		877,000	724,270	83
Maintenance and Improvement Fund	4,500,000		4,500,000	3,731,250	83
3) FDSE for Infrastructure					
Maintenance & Improvement MOE	5,500,000		5,500,000	3,731,250	92
(4) FEES CHARGED ON PARENTS					-
Personnel emoluments			-		-
Repairs and maintenance	2,826,000		2,826,000	2,188,440	77

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Medical	2,236,000		2,236,000		-
Refund				3,200	
Administration costs			-		-
Activity	656,500		656,500	330,675	50
development fund	7,180,000		7,180,000	3,102,221	43
Fee on Boarding Equipment and Stores	48,380,240		48,380,240	63,548,571	72
other vote heads	24,931,400		24,931,400	14,275,265	57
<i>5) Miscellenous income</i>					
tender			-	77,000	-
income from Bus Hire			-	85,000	-
kcse			-	102,609	-
TOTAL INCOME	113,115,370		113,115,370	75,909,731	67
(6) EXPENDITURE FOR TUITION					
0			-		-
Exercise Books			-		-
Laboratory Equipments			-	1074425	-

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Teaching and Learning Materials	4,283,030		4,283,030	2,503,532	84
Chalk			-		-
(7) EXPENDITURE FOR OPERATIONS					
Repair and Maintenance	4,500,000		4,500,000	191,900	4
Personal Emoluments			-	1,507,437	-
infrastructure				3,731,250	
Local Transport And Travelling			-	57,500	-
RMI			-	191900	-
activity	877,000		877,000	335,000	38
other vote heads	10,509,200		10,509,200	10,480,012	93
bank charges				3,902	
Administration Costs			-		-
medical	1,236,000		1,236,000	374,081	30
(8) Expenditure for Infrastructure					
Construction of admn	5,500,000		5,500,000	1,642,460	45
(9) Expenditure For School fund/Lunch/Boarding					
Personal Emoluments	-		-		-

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Repairs,Maintenanace and Improvement	2,826,000		2,826,000	3,297,627	41
Local Transport and Travelling	-		-		-
Electricity Water and Conservancy	-		-		-
Medical expenses	2,236,000		2,236,000	498,382	22
Administration Cost	-		-		-
Refund				83,394	
Development fund				1,994,095	
Activity	656,500		656,500	1,811,269	276
insurance	7,180,000		7,180,000		-
other vote heads	24,931,400		24,931,400	22,986,830	92
Boarding Equipment and stores	48,380,240		48,380,240	53,794,814	56
Other Expenses on Income generating activities			-	276,100	-
Bank Charges			-	71,328	-
Totals	113,115,370.00		113,115,370	78,845,556	70

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

i. Xxxx

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

ii. Xxxx

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

Statement of Compliance

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore, these first/second/third/year financial statements are transitional financial statements.

Basis of Preparation

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, statement of cash flow). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

2. Recognition of revenue and expenditure

The school recognizes all revenue from various sources when earned and all expenses when incurred.

The capitation grants include recurrent and development grants. Recurrent capitation are recognised in the statement of financial performance while development grants are recognised in the statement of financial position after meeting the revenue recognition criteria. The conditional grants will be recognised as revenue upon fulfilment of the set conditions.

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 financial

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

performance both as revenue and as expenditure 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 an 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 the fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Payables also include expenditures incurred for the purchase of goods, works and services that have 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.

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2025.

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

11. Notes To the Financial Statements

1 Government Grants for Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching/learning materials	3,046,225.00	2,717,861.00
		-
Total	3,046,225.00	2,717,861.00

2 Government Grants for Operations

Description	2024-2025	2023-2024
	Kshs	Kshs
Repairs and maintenance	3,731,250.00	4,291,000.00
Medical	1,109,150.00	880,500
Activity	724,770.00	875,387.7
Other Voteheads	7,275,825.00	7,122,634.15
Cbc		788,040.00
Total	12,840,495.00	13,957,561.85

3 Government Grants for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Maintenance & Improvement MOE	3,731,250.00	4,291,000.00
		800,000.00
Total	3,731,250.00	5,091,000.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****4 School Fund Income - Parents Contribution/Fees**

Description	2024-2025	2023-2024
	Kshs	Kshs
BES	63,548,571.15	38,161,200.00
RMI	2,188,440.00	2,386,989.00
ACTIVITY	330,675.00	295,753.00
REFUND	3,200.00	487,289.00
DEVELOPMENT FUND	3,102,221.00	5,927,445.00
OTHER VOTE HEADS	14,275,265.00	18,021,124.00
Total	83,448,372.15	65,279,800.00

5 Miscellaneous Incomes

Description	2024-2025	2023-2024
	Kshs	Kshs
Tender	77,000.00	73,000.00
income from Bus Hire	85,000.00	125,500.00
kcse	102,609.00	-
Total	264,609.00	198,500.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

6 Payment For Tuition

Description	2024-2025	2023-2024
	Kshs	Kshs
Teaching/learning materials	2,503,532.00	1,847,865.00
Laboratory Supplies	1,074,425.00	0.00
Bank charges	1,801.00	843
Total	3,579,758.00	1,848,708.00

7 Payment For Operations

	Kshs	Kshs
Repairs and maintenance	191,500.00	4,291,000.00
Personal emoluments	1,507,437.00	2,645,939.00
Local transport / travelling	57,500.00	100,000.00
Medical	374,081.00	-
Activity	335,000.00	89,050.00
infrastructure	3,731,250.00	-
Other vote heads	10,480,012.00	
Bank charges	3,902.00	2,730.00
cbe		787,983.80
TOTAL	16,681,082	7,916,702.80

8 Payment for infrastructure

Description	2024-2025	2023-2024
	Kshs	Kshs
Building materials	205,900.00	-
Labour charge	1,301,434.00	5,766,396.90
Architectural fee	135,000.00	
Bank charge	126	2,532.00
TOTAL	1,642,460.00	5,768,928.90

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****9 Boarding And School Fund Payments**

Description	2024-2025	2023-2024
	Kshs	Kshs
BES	53,794,814.00	39,456,206.00
RMI	3,297,627.00	3,553,605.00
ACTIVITY	1,811,269.00	1,777,460.00
MEDICAL	498,382.00	175,815.00
development fund	1,994,095.00	3,225,076.00
other vote heads	22,536,646.20	19,668,541.90
Refund	83,394.00	407,897.00
expense on income generating activities	276,100.00	499,250.00
Bank charges	71,328.00	33,466.00
MIF		800,000.00
Prepayment		802,946.00
TOTAL	84,363,655	70,400,262.90

10 Bank Accounts

Account Name & Currency	Status	Bank Account	2024-2025	2023-2024
	Active/Dormant	Number	Kshs	Kshs
Tuition Account	ACTIVE		420,027.77	953,561.27
Operations Account	ACTIVE		353,517.59	4,291,174.69
School Fund Account/Boarding	ACTIVE		703,294.05	1,685,327.00
Income generating activities Account	DORMANT		172,434.00	172,434.00
Infrastructural Account	ACTIVE		2,663,294.20	47,070.00
Total			4,312,567.61	7,149,566.96

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****11 Cash In Hand**

Description	2024-2025	2023-2024
	Kshs	Kshs
Tuition Account		
Operation Account		
School Fund account	177,157.00	275,982.00
Total	177,157.00	275,982.00

12 Short Term Investments

Description	2024-2025	2023-2024
	Kshs	Kshs
Cooperative shares		-
Treasury Bills		-
Fixed deposit Accounts		-
Equity stock		-
Other investments		-
Total		-

13 Accounts Receivable

Description	2024-2025	2023-2024
	Kshs	Kshs
Fees arrears	28,687,573.60	24,925,454.00
tuition	-	-
Unrecovered NSSF	-	-
Imprest(list/schedule attached)	-	-
Rent arrears (List/schedule attached)	-	-
Total	28,687,573.60	24,925,454.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****13 b) Ageing Analysis of Accounts Receivable**

Description	2024-2025		2023-2024	
	Kshs		Kshs	
		% of the Total		% of the Total
1 Year and Less	4,239,193.00	14	6,080,832.00	20
Between 1-2 Years	873,714.50	3	4,551,392.00	15
Between 2-3 Years	4,551,392.00	15	2,337,904.00	8
Over 3 Years	19,023,274.2	68	11,955,326.90	58
Total	28,687,573.7		24,925,454.9	

14 Accounts Payable

Description	2024-2025	2023-2024
	Kshs	Kshs
Trade creditors (See ageing below and appendix 1)	27,702,927.00	24,925,454.00
Prepaid fees	984,647.00	
operation		
Unpaid salaries and statutory deductions		
Caution Money		
other payables		
		-
Total	28,687,574.00	24,925,454.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****14a. Ageing Analysis of Accounts Payable**

Description	2024-2025		2023-2024	
	Kshs	% of the Total	Kshs	% of the Total
1 Year and Less	9,786,955.00	35	12,898,530.00	52
Between 1-2 Years	5,889,048.00	21	7,175,300.00	29
Between 2-3 Years	7,175,300.00	148	4,851,624.00	19
Over 3 Years	4,851,624.00	18		
Total	27,702,927.00		24,925,454.00	

15 Fund Balance Brought Forward

Description	2024-2025	2023-2024
	Kshs	Kshs
Bank balances	7,149,566.96	6,049,188.01
Cash balances	275,982.00	66,240.00
Short Term Investments		
Receivables	-	
Payables	-	
Total	7,425,548.96	6,115,428.01

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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	2024-2025	2023-2024
	Kshs	Kshs
Bank loan(s)		-
Outstanding Leases		-
Hire purchase		-
Gratuity and leave provision		-
Others- specify		
Total		-

17 Biological assets

Description	2024-2025	2023-2024
	Kshs	Kshs
Cattle		-
Goats		-
Trees		-
Coffee or tea plantation		-
Poultry		-
Total		-

18 Borrowings

Description	2024-2025	2023-2024
	KShs	KShs
Borrowing at beginning of the year		
Borrowings during the year		-
Repayments of 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 2025****Other important disclosure notes****19 Stock/ Inventory**

Description	2024-2025	2023-2024
	KShs	KShs
Stock/Inventory		
Food stuff		-
Lab Consumables		-
Farm Produce		
Medication		
Construction Materials		-
Others- Specify		-

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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

14/07/2025

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025****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 F
	A	b	C	d=a-c
	Kshs	Kshs	Kshs	Kshs
Supply of Goods				
Infrastructure/ MIF Account				
a) Project expenses				
-	-	2024-2025	-	-
Sub-Total C/F	-	-	-	-
School fund and other monies				
b) Supply Of Goods				
1. Godebra	38,000.00	2024-2025	-	38,000.00
Enterprises				
2. Isaiah Mgono	100,800.00	2024-2025	-	100,800.00
3. Gaylas Jepyego	36,000.00	2024-2025	-	36,000.00
4. Drachiko	35,000.00	2024-2025	-	35,000.00
Enterprises				
5. Jelaros Enterprises	1,300,000.00	2024-2025	-	1,300,000.00
6. Makabi Greens	77,000.00	2024-2025	-	77,000.00
Enterprises				
7. Barakatel Farm	38,000.00	2024-2025	-	38,000.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

	8. Kasela Enterprises	51,100.00	2024-2025	-	51,100.00	-	Supply of tomatoes and or
SHG	9. St. Gabriels Olwa	64,410.00	2024-2025	-	64,410.00	-	Milk and Eggs supply
Electricals	10. Triple Line	138,230.00	2024-2025	80,780.00	57,450.00	-	Generator service
	11. Blessed Foster	300,000.00	2024-2025	-	300,000.00	-	Maize supply
Supplies	12. Hidzuinga General	180,000.00	2024-2025	-	180,000.00	-	Beans supply
Supplies	13. Kalushi Generai	200,000.00	2024-2025	-	200,000.00	-	Maize supply
	14. Lavender Achieng	140,000.00	2024-2025	-	140,000.00	-	Beans supply
	15. Maiden Capital	1,482,700.00	2024-2025	-	1,482,700.00	-	Rice supply
	16. Peraad Limited	1,398,520.00	2024-2025	-	1,398,520.00	-	Beans supply
	17. Ugeso Supplies	466,300.00	2024-2025	-	466,300.00	-	Shop items supply
Services	18. Agoshe Agro	61,900.00	2024-2025	-	61,900.00	-	Vegetable supply
	19. Larason Enterprises	550,000.00	2024-2025	-	550,000.00	-	Beans supply
	20. Jesa Engineering	506,000.00	2024-2025	-	506,000.00	-	Kitchen repairs
	21. Juca Timbaryard	532,500.00	2024-2025	-	532,500.00	-	Firewood supply
Services	22. Agoshe Agro	115,000.00	2024-2025	-	115,000.00	-	Firewood supply
	23. Benmo Enterprises	28,110.00	2024-2025	-	45,000.00	-	Vegetable supply
	24. Paul Ochieng Okot	207,000.00	2024-2025	-	207,000.00	-	Maize supply

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2025

Autos	25. Offshore Fredek	465,380.00	2024-2025	-	465,380.00	0.00	Bus repair
Agency	26. Screen Print	878,000.00	2024-2025	-	878,000.00	-	Wall Units
Coolshade	27. Modern	195,000.00	2024-2025	-	195,000.00		
works	28. Dalu Energy	2,310,000.00	2024-2025	-	2,310,000.00		
	29. Jesa Engineering	-	2024-2025	-	-		
	28. New Opunde Bags	339,065.00	2024-2025	-	339,065.00	-	Hardware Items
Ebenezer	1. Awendo	63,890.00	2024-2025		63,890.00	-	Lab. Chem & Equipment
	1. New Opunde Bags	239,065.00	2024-2025	-	239,065.00		Hardware Items
	Triple Line Electricale	104,800.00	2024-2025	-	104,800.00	-	Generator services (EW&C)
	Zennel solutions	233,100.00	2024-2025	-	233,100.00	-	Stationery(Admin)
	Aokojo Enterprises	568,853.00	2024-2025	-	568,853.00	0.00	Stationery(Admin)
	Keliscem ICT Services	585,800.00	2024-2025	-	585,800.00	0.00	Computer Accessories
	Ukwala Sports House	355,600.00	2024-2025	-	355,600.00	0.00	Sports items
	Real deals Enterprises	122,000.00	2024-2025	-	122,000.00	-	Stationery(Admin)
	Maltytech Printers and Stationers	87,000.00	2024-2025	-	87,000.00	-	Gate pass (Admin)
	Juansa Limited	429,460.00	2024-2025	-	429,460.00	0.00	Staff Uniform
	Benotis S. Agencies	280,200.00	2024-2025	-	280,200.00	0.00	Stationery(Admin)

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

Peraad limited (k)	1,398,520.00	2024-2025	0	1,398,520.00	0.00	General Shop Items
Modern coolshade	195,000.00	2024-2025	0	195,000.00	0	Tents
Juca Timber yard	172,500.00	2024-2025	0	172,500.00	0	Firewood
Real deals Enterprise	110,500.00	2024-2025	0	110,500.00	0	Stationaries
Rosatech Electricals	1,507,035.00	2024-2025	0	1,507,035.00	0	Electrical & plumbing materials
Hadam Centre	486,250.00	2024-2025	0	486,250.00	0	Hardware Materials
Kalushi General Suppl.	200,000.00	2024-2025	0	200,000.00	0	Maize Supply
Offshore Fredek	96,645.00	2024-2025	0	96,645.00	0	Bus Repair
Michael obongo	316,000.00	2024-2025	0	316,000.00	0	Beans Supply
Kevo Timber yard	301,350.00	2024-2025	0	301,350.00	0	Hardware Materials
Jesa engineering	909,000.00	2024-2025	0	909,000.00	0	Kitchen repairs
Visijo Enterprises	700,000.00	2024-2025	0	700,000.00	0	Beans Supply
Nyobala Investment	419,500.00	2024-2025	0	419,500.00	0	Meat Supply
Joseph enterprises	363,000.00	2024-2025	0	363,000.00	0	Beans Supply
Silverstone Digital Enterprises	198,950.00	2024-2025	0	198,950.00	0	Eggs & Milk
Eden castle Enterprises	850,175.00	2024-2025	0	850,175.00	0	Disinfectant
Rosatech Electricals	1,261,000.00	2024-2025	0	1,261,000.00	0	Electrical Items
Agustine Oulo	35,854.00	2024-2025	0	35,854.00	0	Fee Refund
Hadam centre	643,460.00	2024-2025	0	643,460.00	0	Hardware Mat.
Peraad Limited	1,560,135.00	2024-2025	0	1,560,135.00	0	Shop items

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Jadecha Sawi Enterprises	449,660.00	2024-2025	0	449,660.00	0	Bulls
Homage & Office Supplies	288,500.00	2024-2025	0	288,500.00	0	Stationaries
TOTAL	27,702,927.00			27,702,927.00		

RANGALA BOYS HIGH SCHOOL
FEE ARREAS AS AT 30TH JUNE 2025

SNO	CLASS	ADM NO	NAME	AMOUNT
1	2B	7104	OCHIENG PETER	49,598.00
2	2B	7125	DAVID OTIENO	76,249.00
3	2B	7202	SAMSON JUNIOR	70,386.00
4	2B	7216	HILARY ODUOR	50,260.00
5	2B	7314	MORGAN ODUOR	67,776.00
6	2B	7405	OMONDI L. BRIAN	52,264.00
7	2B	7412	ELVIS OWINO OCHIENG	66,167.00
8	2B	7468	OKETCH ERICK	62,359.00
9	2B	7475	ODUOR IDRIAN	51,279.00
10	2B	7489	JESSE LIAM OMONDI	40,944.00
11	2B	7503	BREVICK ODUOR	79,638.00
12	2B	7549	HENRY B. OTIENO	77,992.00
13	2G	7119	FIDEL CASTRO OCHIENG	47,373.00
14	2G	7154	ONYANGO EDWIN	32,498.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

15	2G	7238	BARRACK OBAMA	57,487.00
16	2G	7294	BRIGHTON OMONDI	57,915.00
17	2G	7301	ZABLON ORINDA	68,794.00
18	2G	7308	OMONDI PETER	40,673.00
19	2G	7315	OCHIENG TILARRY STEVE	55,857.00
20	2G	7322	MARK ODHIAMBO	80,415.00
21	2G	7371	CALEB DEYA	73,299.00
22	2G	7392	JERRY LEON HAWEMBE	50,745.00
23	2G	7406	VINCENT ODHIAMBO	68,484.00
24	2G	7413	ANTONE ODHIAMBO	61,410.00
25	2G	7427	ALAN OKINYO AKUMU	73,065.00
26	2G	7462	DANHESTONE OTIENO	46,584.00
27	2G	7469	DEMBI JEREMY	34,224.00
28	2G	7476	OCHIENG VINCENT	52,657.00
29	2G	7483	JARED OCHIENG	38,066.00
30	2G	7504	NDONJ FEDIX	37,578.00
31	2M	7029	MBOYA THOMAS	54,361.00
32	2M	7130	OBUNWA ERICK	76,498.00
33	2M	7235	STEVE BIKO	67,941.00
34	2M	7291	MOSES JABULANI	74,612.00
35	2M	7368	LEROY OMORO	61,006.00
36	2M	7382	MICHAEL OUMA	63,124.00
37	2M	7396	ALBERT OTIENO	46,023.00
38	2M	7403	JEFF MARIENGA OUMA	54,127.00
39	2M	7410	NANDWA PHILEX	49,319.00
40	2M	7417	OTIENO MOSES	53,766.00
41	2M	7424	DERICK JUMA AKETCH	73,170.00
42	2M	7438	ANAM O. KOFFI	78,750.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

43	2M	7466	RONEY OWINO	37,223.00
44	2M	7508	ONYANGO NICHOLAS	61,255.00
45	2M	7522	OUMA CLIFFORD ODHIAMBO	55,114.00
46	2P	7115	JOSEPH OGUTU	80,941.00
47	2P	7171	OTIENO COLLINCE	60,844.00
48	2P	7185	OCHIENG KEVIN ODUOR	46,378.00
49	2P	7269	GERALD OTIENO	76,912.00
50	2P	7290	OKETCH EINSTAN	66,582.00
51	2P	7333	GABRIEL SANDE	31,461.00
52	2P	7360	INDIAKA ALPHONCE	69,404.00
53	2P	7374	ODUOR TREVOR	46,016.00
54	2P	7395	ONGAYA REUBEN	42,172.00
55	2P	7423	BARACK OTIENO	66,177.00
56	2P	7437	EUGENE OUMA	77,561.00
57	2P	7451	OCHIENG JOSHUA	44,632.00
58	2P	7465	OCHIENG WAYNE	46,765.00
59	2R	7134	LUNDU HAGEN	79,951.00
60	2R	7155	ONYANGO NEWTON	58,588.00
61	2R	7225	OTIENO EMMANUEL	37,629.00
62	2R	7232	VICTOR OMNDI	63,284.00
63	2R	7267	AMANI BRAVESOUL	39,697.00
64	2R	7281	AKUMU SAMUEL	32,914.00
65	2R	7344	OLUOCH MICHAEL	45,684.00
66	2R	7358	OSERO PAUL	79,666.00
67	2R	7372	OSWETA C. ATENG	59,151.00
68	2R	7379	OTIENO RAYMOND	62,781.00
69	2R	7393	RAYAN O. OMONDI	36,263.00
70	2R	7400	BRAVIN OBUDHO	65,558.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

71	2R	7414	HILLARY S. ADHIAMBO	50,992.00
72	2R	7470	ODHIAMBO I.G. OITO	51,086.00
73	2R	7484	MWANDA MICHAEL	80,723.00
74	2R	7491	DICKSON BAHATI	78,603.00
75	2R	7498	ODUOR BOBIN	51,164.00
76	2R	7512	SHEDRICK O. OMONDI	41,815.00
77	2V	7166	LEONE JUNIOR	41,355.00
78	2V	7194	JOHN ODIMBA	72,791.00
79	2V	7243	CARSON LANGO	34,293.00
80	2V	7299	ODHIAMBO FRANKLINE	40,896.00
81	2V	7306	SAMUEL O. ODHIAMBO	71,020.00
82	2V	7327	ALEX J. OTUYA	52,319.00
83	2V	7362	OTIENO DAMIAN R. CLIFF	76,838.00
84	2V	7383	RIYAN ONYANGO	32,449.00
85	2V	7404	OTIENO BARACK	61,702.00
86	2V	7411	NANDWA JOTHAM	78,207.00
87	2V	7453	JEAN CURSON	35,837.00
88	2V	7474	TREVOR OPIYO	55,749.00
89	2V	7488	SAMUEL M. OMONDI	65,165.00
90	2V	7509	WAYNE OCHIENG	41,327.00
91	2V	7529	JOSEPH OKOTH	55,942.00
92	2W	7156	KEFFA JEREMY	75,605.00
93	2W	7177	ADRIAN OUMA	59,946.00
94	2W	7240	NOAH WASIRA	49,661.00
95	2W	7275	TEDDY LYNX O.	45,734.00
96	2W	7310	ALLAN MAROA MENGE	67,926.00
97	2W	7317	OUMA CHRIS	81,124.00
98	2W	7331	TREVOR ADAMS	33,956.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

99	2W	7387	CHURCHIL OTIENO	55,908.00
100	2W	7408	PETRO ODINGA	54,531.00
101	2W	7429	WLBERT WANDERA OCHIENG	46,966.00
102	2W	7436	ELFREN OWAGA	58,929.00
103	2W	7478	OTIENO JUNIOR	53,370.00
104	2W	7499	OWINO SILVANCE	42,919.00
105	3B	6651	ODHIAMBO GIFT	42,658.00
106	3B	6656	SHIRTLIFF OWINO	68,037.00
107	3B	6721	OMONDI LUCIEN	66,586.00
108	3B	6766	OCHIENG CLINTON	67,584.00
109	3B	6861	OMONDI MICHAEL	51,902.00
110	3B	6881	ODHIAMBO MILLAN	76,356.00
111	3B	6916	OCHIENG ANDREW	65,176.00
112	3B	6921	EDWARD OUMA	65,874.00
113	3B	6926	ODHIAMBO ANTHONY	70,598.00
114	3B	6931	EMMANUEL OTIENO	66,291.00
115	3B	7078	JOHN OMONDI	80,783.00
116	3B	7081	WUOR MAJIEK	40,778.00
117	3G	6657	LEONARD OTIENO	50,435.00
118	3G	6672	JAMES O. OLOO	72,731.00
119	3G	6712	BRIAN OMONDI	71,905.00
120	3G	6727	OTIENO LENOX	78,659.00
121	3G	6747	OTIENO IAN	79,172.00
122	3G	6757	ODUOR PHABIAN	74,030.00
123	3G	6767	MICHAEL ASEMBO	36,453.00
124	3G	6862	OTIENO JERRY	66,554.00
125	3G	6877	CYRILL OCHIENG	58,239.00
126	3G	6887	GEOFFREY OJWANG	54,328.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

127	3G	6897	OUMA STEVEN	52,725.00
128	3G	6907	OCHIENG C.P. OTIENO	57,413.00
129	3G	7065	OTIENO FRANKLINE	58,074.00
130	3G	7087	BONFACE MATENGO	53,268.00
131	3M	6949	NKURUMA DAVID	80,492.00
132	3M	6957	NICHOLAS OCHENG	37,251.00
133	3M	6959	HENRY JUNIOR	60,948.00
134	3M	6961	ODUOR VINCENT	60,623.00
135	3M	6969	CAMLUS OLUOCH	73,401.00
136	3M	6999	JOHN PESA	33,812.00
137	3M	7015	OWITI LEVIS	33,529.00
138	3M	7019	PHABIAN F. OBONYO	55,310.00
139	3M	7023	OUMA FENTON	36,586.00
140	3M	7027	ARNOLD ONYANGO	53,614.00
141	3M	7039	ABDULLAHI HUSSEIN	31,335.00
142	3M	7041	KISANJI DAVID	53,451.00
143	3M	7045	ADRIAN MUDIWO	31,551.00
144	3M	7055	ALEX NAMUYA ERENG	65,013.00
145	3M	7059	BARACK ONYANGO	61,187.00
146	3M	7061	SHADRACK OGOLLA	32,202.00
147	3M	7069	GODWIN W. OPIYO	55,094.00
148	3M	7071	CLINTON OMONDI	37,794.00
149	3P	6755	OUMA M. LEONARD	82,072.00
150	3P	6795	STEVINE OCHIENG	39,074.00
151	3P	6815	IVAN OKOMO	55,390.00
152	3P	6825	STEPHEN ORWA	65,922.00
153	3P	6840	ONYANGO MAXWEL	40,110.00
154	3P	6850	VINCENT OSEWE	77,202.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

155	3P	6870	OTIENO KELLY	65,015.00
156	3P	6910	OWANDA ALVIN	33,694.00
157	3P	7073	MICHAEL ONYANGO	50,287.00
158	3P	7079	NICHOLAS TSAM	68,401.00
159	3P	7526	MARION WAYNE	58,873.00
160	3P	7537	DENIS KUJA	54,209.00
161	3R	6633	BRIAN JUMA	81,587.00
162	3R	6738	SCOTT BYRON	38,285.00
163	3R	6763	ALFRED ORWA	34,683.00
164	3R	6773	OKOTH FRANKLINE	76,048.00
165	3R	6803	JUMA FRANK	34,861.00
166	3R	6808	SILAS JAVAN	51,248.00
167	3R	6873	AHMED B. KASSIM	64,139.00
168	3R	6883	SHARRY D. OTUNGA	59,071.00
169	3R	6898	OCHIENG B.F. ODHAMBO	54,896.00
170	3R	6903	ODUOR MOSES	44,714.00
171	3R	6923	OTIENO CLEVIAS	43,868.00
172	3R	7093	ISAIAH OWINO OPONDO	56,714.00
173	3V	6940	ONYANGO FELIX	56,298.00
174	3V	6944	OTIENO BYRON	65,129.00
175	3V	6950	ISIGI WESLEY	74,406.00
176	3V	6952	OTIENO BRIGHTON	57,119.00
177	3V	6954	ODUOL STEPHEN	77,605.00
178	3V	6966	KHARL GEIPEL	46,559.00
179	3V	6978	OJUOK JOSH	45,275.00
180	3V	6984	GABRIEL B. OMONDI	34,916.00
181	3V	6986	HILLARY OYATO	72,834.00
182	3V	6988	BENEDICT ODUOR	52,805.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

183	3V	6990	STEPHEN O. OCHIENG	52,219.00
184	3V	6996	FANUEL AUSTINE	34,215.00
185	3V	6998	JOSEPH E. ODHIAMBO	69,208.00
186	3V	7002	KARUME EZEKIEL	48,279.00
187	3V	7004	STEPHEN OTIENO	41,950.00
188	3V	7012	STEPHEN ODHIAMBO	53,723.00
189	3V	7018	FERNANDO TOREZ	42,016.00
190	3V	7030	OPERE MUSA	34,148.00
191	3V	7038	OTIENO BRAVIN	60,224.00
192	3V	7046	ALLAN OMONDI	81,762.00
193	3V	7060	DEAHAN DEN'IVER	76,647.00
194	3V	7068	MARTIN OTIENO	71,498.00
195	3V	7070	GODFREY WILTON	81,257.00
196	3V	7072	FELIX OLOO	48,716.00
197	3V	7076	ABIDAN RASHA MOSES	75,990.00
198	3V	6654	SOKIA ALEX LENI	46,186.00
199	3V	6674	HENDRICKS JOHNS	76,956.00
200	3V	6699	OTIENO JAVAN OMONDI	41,676.00
201	3V	6739	ONYANGO M. KOLBE	39,619.00
202	3V	6799	SHISIA BRITONE	33,372.00
203	3V	6829	RANDY NORBY OCHIENG	59,209.00
204	3V	6899	GODWIN OKINYI	73,267.00
205	3V	7074	OTIENO MUSA AKIRO	37,345.00
206	4B	6351	KEVIN N. WERE	33,810.00
207	4B	6369	OTIENO JARED	48,702.00
208	4B	6373	EDWARD CLAY	79,814.00
209	4B	6385	MOSES ONYANGO	69,027.00
210	4B	6401	LEON O. ODAWA	78,062.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

211	4B	6421	PRINCE ODALO	68,028.00
212	4B	6425	OGWAGO FIDEL	41,791.00
213	4B	6441	DICKENS ONYANGO	46,374.00
214	4B	6461	WESLY ODUOR	63,824.00
215	4B	6465	ONYANGO CLINTON	40,251.00
216	4B	6474	WILLIAM OCHIENG	65,540.00
217	4B	6478	JOHN B. BWIRE	48,113.00
218	4B	6482	VINCENT OTIENO	81,191.00
219	4B	6494	OKETCH PETER	76,688.00
220	4B	6502	MEKENYA OMOSA	67,265.00
221	4B	6514	ANDREW MUKHWAYA	57,770.00
222	4B	6518	VINCENT ODENYO	35,163.00
223	4B	6552	STEPHEN OKOTH	34,522.00
224	4B	6558	OKOTH SYLVESTER	42,146.00
225	4B	6570	OGUTU EMMANUEL	30,688.00
226	4B	6574	DICKENS E. OCHIENG	68,703.00
227	4B	6578	KELVIN NGALA	41,615.00
228	4B	6595	SYLVESTER OWINO	36,773.00
229	4B	6599	STEPHEN KURIA MUGO	53,759.00
230	4B	7548	ROYLEX OGWENO	48,910.00
231	4G	6336	NICHOLAS ODHIAMBO	40,688.00
232	4G	6354	ROBERT M. WASIKE	36,080.00
233	4G	6361	KARENGO DAVID	71,419.00
234	4G	6378	OKWIRI C. MALOBA	57,783.00
235	4G	6382	EDWIN ONYANGO	71,386.00
236	4G	6386	OYUGI C.D. ONYANGO	76,855.00
237	4G	6406	KIMELI KIPLIMO	74,433.00
238	4G	6410	MICHAEL OGUTU	38,871.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

239	4G	6422	OCHNDA E. MORGAN	69,483.00
240	4G	6426	RICKY CLIF OTIENO	81,676.00
241	4G	6430	KEVIN O. OLOO	48,906.00
242	4G	6462	COLLINS OUMA	72,412.00
243	4G	6466	WAYNE OCHIENG	69,278.00
244	4G	6475	EDWIN O. ODUOR	33,417.00
245	4G	6479	JOSHUA ORODO	79,203.00
246	4G	6483	DUNCAN OBONYO	62,787.00
247	4G	6487	FRANCIS OTIENO	43,414.00
248	4G	6515	NIJEL O. OWINO	34,195.00
249	4G	6519	BRADLEY LUKE ODHIAMBO	79,565.00
250	4G	6527	JESSE OCHIDO	64,460.00
251	4G	6531	BRIAN OKOTH	52,981.00
252	4G	6535	FIDEL ODUOR	64,482.00
253	4G	6544	OUMA CHRISTOPHER	58,020.00
254	4G	6548	BRADLEY O. OUMA	36,044.00
255	4G	6571	OTIENO JOHN MARK	62,506.00
256	4G	6583	GABRIEL OWINO	44,619.00
257	4G	6592	PAUL OCHIENG	49,410.00
258	4G	6596	ONDIEK GEORGE	78,984.00
259	4G	6600	PATRICK AKUMU	77,511.00
260	4R	6568	OKUMU REMY JAY GIFTON	64,704.00
261	4R	6345	GEOFFREY MATARA	74,022.00
262	4R	6349	ERICK ABRAHAM	62,028.00
263	4R	6366	NICHOLAS CLEOPAS	61,453.00
264	4R	6379	OCHIENG ELTON	44,302.00
265	4R	6423	BARACKA CEPHAS	78,863.00
266	4R	6447	BENEDICT AWANDO	81,058.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

267	4R	6451	MARVIN OCHIENG	57,877.00
268	4R	6471	VICTOR OTIENO	56,628.00
269	4R	6476	BWIRE CALEB	81,448.00
270	4R	6484	ONYANGO HENRY	55,352.00
271	4R	6504	COLLINS ODHIAMBO	46,928.00
272	4R	6520	FREDRICK OKOTH	59,103.00
273	4R	6532	FABREGAS ODHIAMBO	73,591.00
274	4R	6545	FIDEL O. OWINO	73,711.00
275	4R	6550	BRIAN KIBUNGEI	70,176.00
276	4R	6564	ONANI SAM	59,595.00
277	4R	6572	WILLIAM HEZEKIAH	57,556.00
278	4R	6580	BAHATI MOSES OTIENO	66,281.00
279	4R	6593	STEPHEN ONYANGO	38,614.00
280	4R	6597	FIDEL RANDY	63,273.00
281	4R	6601	DANIEL OKOTH	58,241.00
282	4R	7351	MARK KAMA SOLLO	51,965.00
283	4R	7539	LOUIS JOHNSON CORO	31,085.00
284	4R	7545	OLALE CAROLY	66,454.00
285	4Y	6338	BUNNY ASAKA	72,182.00
286	4Y	6340	KHWAKA W. MUNENE	70,921.00
287	4Y	6342	GERALD ONYANGO	79,068.00
288	4Y	6346	DAVID OCHIENG	69,893.00
289	4Y	6384	FRANCIS O. OMONDI	45,044.00
290	4Y	6404	ETYYANG EDGER OTEGERE	77,967.00
291	4Y	6416	OTIENO IAN	52,507.00
292	4Y	6424	FREDRICK OCHIENG	72,913.00
293	4Y	6464	OLOO FIDEL	48,856.00
294	4Y	6477	RYBONVON ODHIAMBO	61,004.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

295	4Y	6493	MUSEWE ASHLEYCOLE	77,580.00
296	4Y	6501	STEPHEN ONYANGO	79,009.00
297	4Y	6505	SAMMY BRIAN OTIENO	34,091.00
298	4Y	6513	MADARA FRANCESCO ODUOR	70,219.00
299	4Y	6546	RYAN ODHIAMBO	62,617.00
300	4Y	6551	OKWACH BRIAN	36,347.00
301	4Y	6561	JEFF ONDOLO	46,273.00
302	4Y	6565	DAN OWINO ODUOR	57,865.00
303	4Y	6569	DONNELLE OUMA	64,234.00
304	4Y	6577	ENOCK OMONDI	58,523.00
305	4Y	6594	ROBERT H. ONYANGO	37,060.00
306	4Y	6598	OWINO DAVID DOLO	69,830.00
307	4Y	7543	MAXWELL ONYANGO	57,757.00
308				80,015.00
309		7029	Onyang John Ochieng'	76,033.00
310		7102	Ouru Michael Odongo	35,867.00
311		7109	Omus Moses Ochieng'	67,088.00
312		7116	Omondi Erick	45,971.00
313		7123	Halanga Albert Otieno	52,352.00
314		7144	Odhiambo Brian Ochieng'	38,410.00
315		7151	Juma Peter Omondi	51,331.00
316		7158	Omondi Maxwell Juma	75,313.00
317		7172	Gowa Chrispine Oduor	36,192.00
318		7179	Alomo Elon Otieno	62,010.00
319		7186	Otieno Joseph Oduor Alvine	34,614.00
320		7193	Michael Otieno Ochieng	58,543.00
321		7200	Omondi Felix Onyango	52,332.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2025

322		7207	Nicholas Onyango Lumumba	43,904.00
323	3B	6244	ISAAC OUMA	73,544.00
324	3B	6328	OTIENO OSCA	79,375.00
325	3B	6144	MLAY INNOCENT ZAWADI	71,303.00
326	3B	6168	JOHN OCHIENG	53,819.00
327	3B	6624	MOSHE DIAN	73,921.00
328	3B	6176	JORIM OGADA AYOO	52,599.00
329	3B	6284	ZACKIUS NYARIARO	47,685.00
330	3B	6148	APOLLO PHAREL WILLIAM	30,998.00
331	3B	6283	OKELLO CASMIL AHAD	61,046.00
332	3B	6312	OWINO KEYWELL	56,260.00
333	3B	6248	FRANKLINE ONENDE	43,802.00
334	3B	6300	GAVIN OTIENO	33,671.00
335	3B	6240	OCHIENG IAN C. OMONDI	73,996.00
336	3B	6172	ODUOR RONNEY	57,723.00
337	3B	6609	WAGURA J. TYRESE	30,468.00
338	3B	6231	OCHIENG IAN ODHIAMBO	43,030.00
339	3B	6268	GLEN WASHINGTON	56,558.00
340	3B	6272	RICARDO ODUOR	53,553.00
341	3B	6180	ALPHONCE OTIENO	63,144.00
342	3B	6243	BISAKWI ISAAC MWITA	35,725.00
343	3B	6264	GEORGE OTIENO	63,580.00
344	3B	6152	SAID MWABORA	71,094.00
345	3B	6296	SAMSON FELIX	79,246.00
346	3B	6276	EMMANUEL RAY ODHIAMBO	72,907.00
347	3B	6260	ABRAHAM JUMA	59,577.00
348	3B	6252	CHRISPINE OKUTOI	80,920.00
349	3B	6280	ISAAC OUMA	61,096.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

350	3B	6184	ATUTA RAMADHAN	40,225.00
351	3B	7092	TREVOR GUYA	49,212.00
352	3G	6189	OMONDI BOLTON	74,276.00
353	3G	6309	OMONDI CHRISTOPHER	72,622.00
354	3G	6159	OMINDE LENOX RHODS	79,836.00
355	3G	6205	DENIS BOB	61,166.00
356	3G	6153	ALEX OMONDI	77,041.00
357	3G	6171	ODERO MAXWEL	37,428.00
358	3G	6161	ODHIAMBO WENSLANS	62,650.00
359	3G	6191	AHENDA BRIAN	69,103.00
360	3G	6169	KEVIN ONYANGO OMONDI	77,921.00
361	3G	6285	OHANYO FABIAN	81,277.00
362	3G	6151	OMONDI DAVID ODUOR	57,383.00
363	3G	6305	KENNEDY OPANDE	43,264.00
364	3G	6281	AUDI HILLARY	73,639.00
365	3G	6332	JOHN OUKO	32,939.00
366	3G	6303	ALFRIQUE OWING	80,081.00
367	3G	6321	JOSEPH OKOTH	65,624.00
368	3G	6155	MARTIN LUTHER	39,837.00
369	3G	6193	OMONDI FRANCIS OTIENO	75,166.00
370	3G	6197	ANTHONY OLOO	55,355.00
371	3G	6249	RYAN OTIENO ONYANDO	37,797.00
372	3G	6297	ANDREW OTIENO	66,129.00
373	3G	6261	OMONDI OSUMBA	58,054.00
374	3G	6319	JOSHUA OMONDI	36,484.00
375	3G	7066	MATHEWS OWALA OUMU	32,014.00
376	3G	6175	NEWTONE OCHIENG	77,432.00
377	3G	6326	JAMES ODEKO	63,542.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

378	3G	6173	HONGO JOHN	68,905.00
379	3G	6301	MILACH MANG'ENI	64,611.00
380	3G	6317	GIDEON ABIYA	33,538.00
381	3G	6291	JOSEPH OUMA	70,744.00
382	3G	6315	LIXEL JOHN	67,352.00
383	3G	6295	BENSON GUYA	77,764.00
384	3G	6253	DAVID ODERA	50,905.00
385	3G	6257	SAMUEL OCHIENG	31,450.00
386	3G	6269	DAVID OKOTH	36,088.00
387	3R	6104	LUCKY KANGU MATANO	76,828.00
388	3R	6146	ODHIAMBO CHARLES	68,603.00
389	3R	6162	ERICK JACK HONGO	31,716.00
390	3R	6246	DENIS OCHIENG	77,910.00
391	3R	6222	JOHANA ASIANGA	39,995.00
392	3R	6234	VIMAL LUCAS	62,379.00
393	3R	6210	OTIENO SILA	67,825.00
394	3R	6270	NAHUM BELVIN	55,064.00
395	3R	6251	EUGENE OTIENO	32,271.00
396	3R	6258	MWENDWA JOSEPH	69,936.00
397	3R	6158	PETER ONYANGO GIGS	74,921.00
398	3R	6267	BLESSING JOHN	37,081.00
399	3R	6275	CALVIN OWINO	34,615.00
400	3R	6278	FRANCIS OKOTH	39,393.00
401	3R	6230	OCHOLA COLLINS ODIRE	56,619.00
402	3R	6294	LAMECK OWINO	48,247.00
403	3R	6282	JUMA DICKSON	81,737.00
404	3R	6310	JOSEPH ONDAGO	60,882.00
405	3R	6166	PIUS ONYANGO OWUOR	64,790.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

406	3R	6238	ROBERT OUMA	81,368.00
407	3R	6255	ODHIAMBO LORIAN	38,899.00
408	3R	6262	PRINCE NEON	79,876.00
409	3R	6302	BYRON OCHIENG	37,819.00
410	3R	6314	OLUNGA BILLY	78,650.00
411	4B	6621	OTIENO VINCENT	73,672.00
412	4B	6137	SAMUEL CLOY	52,867.00
413	4B	6028	ONYANGO DAVID	80,687.00
414	4B	6060	JOHN EKESA	40,936.00
415	4B	6036	SETH OTERE	66,967.00
416	4B	6134	CALVIN OMONDI OTIENO	33,405.00
417	4B	6102	CLINTON OCHIENG	49,970.00
418	4B	6045	SAMUEL OKAKA	78,343.00
419	4B	7083	MAURICE OTIENO OWUOR	65,796.00
420	4B	6623	SHEM ODHIAMBO OTIENO	81,724.00
421	4B	6108	SYLVESTER ONYANGO	75,184.00
422	4B	6096	ABRAHAM ONGONG'A	75,155.00
423	4B	6114	MORGAN OCHIENG	34,500.00
424	4B	6034	KENNEDY OWINO	64,756.00
425	4B	6039	VICTOR OTIENO	58,326.00
426	4B	6075	JOHN AGUNDA	51,692.00
427	4B	6078	EZRA M. KEBASO	52,459.00
428	4B	6081	XAVIER ODIWUOR	74,066.00
429	4B	6117	AUSTINE ONYANGO OINDO	61,319.00
430	4G	5954	IAN OTIENO OMONDI	57,272.00
431	4G	5957	IAN OUMA ONYANGO	41,459.00
432	4G	5963	TONY AMOS	74,493.00
433	4G	5966	DENZEL OTIENO	76,463.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

434	4G	5975	CLERKSTONE OWINYO	44,454.00
435	4G	5987	DARLVINE OWINO	52,212.00
436	4G	6067	WILLY ALEX ODUOR	45,026.00
437	4G	6079	GREPHERS OKOTH	45,970.00
438	4G	6097	FELIX OTHULO	32,002.00
439	4G	6103	ELVIS OMONDI ODUOR	49,584.00
440	4G	6109	JASON MOKUA SAGINI	32,869.00
441	4G	6112	JOSEPHAT OUMA	44,679.00
442	4G	6123	GABRIEL OCHIENG	79,805.00
443	4G	6132	GEOFFREY OKOTH	66,391.00
444	4G	6135	WALTER ONYANGO	40,505.00
445	4G	6138	TRAVERS ONDWAS	62,704.00
446	4G	6313	DILAN OMONDI OTIENO	38,324.00
447	4G	7010	KIM MESO OKELLO	48,271.00
448	4R	5955	BONVENTURE ODUOR	55,602.00
449	4R	5958	JACKSON OKOTH	42,758.00
450	4R	6130	PAUL S.P. GAUMBA	69,351.00
451	4R	6126	ELVIS OCHIENG	57,269.00
452	4R	7080	IMOJIR NESTUS	80,291.00
453	4R	6053	EZRA OSIEKO OBANDO	55,683.00
454	4R	6116	CHARLES ONYANGO	82,110.00
455	4R	5961	MANYALA OKSUD	64,570.00
456	4R	6089	SAMUEL OKETCH	50,468.00
457	4R	6092	SAMUEL CHISAKA	74,354.00
458	4R	6610	KEVIN ONYANGO	41,455.00
459	4R	6607	GABRIEL ODHIAMBO	32,389.00
460	4R	6124	WILLIAM OYOO	40,851.00
461	4R	6065	PAUL OMONDI	70,389.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

462	4R	6113	EMMANEL BARAZA	53,746.00
463	4R	6133	MICHAEL OTIENO	46,018.00
464	4R	6136	VINCENT OMONDI	50,275.00
465	4R	6631	NICHOLAS ODHIAMBO	52,783.00
466	4G	6023	JASPER OSAMO	64,222.00
467	4G	6029	BRIAN LARRY OMONDI	49,467.00
468	4G	6035	BYRON OUMA	30,657.00
469	4G	6037	FELIX OKELLO	44,845.00
470	4G	6049	ROBERT B. OBUYA	82,570.00
471	4G	6058	FELIX NYADWARO	31,286.00
472	4G	6067	WILLY ALEX ODUOR	40,504.00
473	4G	6135	WALTER ONYANGO	75,156.00
474	4G	6138	TRAVERS ONDWA	67,056.00
475	4G	6313	DILAN OMONDI OTIENO	40,967.00
476	4G	7030	KIM MESO OKELLO	62,212.00
477	4V	5955	BONVENTURE ODUOR	39,838.00
478	4V	5958	JACKSON OKOTH	48,877.00
479	4V	5961	MANYALA OKSUD	57,848.00
480	4V	5964	ELVIS OKOTH	45,289.00
481	4V	5970	DAUDI OKO	77,278.00
482	4B	6174	ASIRO FELIX	69,060.00
483	4B	6202	COLLINCE OLUOCH	50,118.00
484	4B	6210	OTIENO SILA	65,581.00
485	4B	6222	JOHANA ASIANGA	74,314.00
486	4B	6230	OCHOLA COLLINS ODIRE	34,910.00
487	4B	6234	VIMAL LUCAS	57,658.00
488	4B	6238	ROBERT OUMA	32,560.00
489	4B	6246	DENIS OCHIENG	47,250.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

490	4B	6251	EUGENE OTIENO	39,853.00
491	4B	6255	ODHIAMBO LORIAN	62,683.00
492	4B	6258	MWENDWA JOSEPH	69,360.00
493	4B	6302	BYRON OCHIENG	51,917.00
494	4B	6310	JOSEPH ONDAGO	55,430.00
495	4B	6314	OLUNGA BILLY	44,690.00
496	4G	6612	JUNAL OCHIENG	34,789.60
497	4G	5968	JOSEPH JUMA OTIENO	30,000.00
498	3B	6625	DENIS OUMA	70,664.00
499	3B	6930	JOHN OCHIENG	35,476.00
500	3B	7090	PHABIAN ODUOR	34,560.00
501	3B	7091	PHILIP WENDO	55,113.00
502	3B	6144	MLAY INNOCENT ZAWADI	31,545.00
TOTAL				28,687,573.60

Annex 2 – Summary of Fixed Assets Register

Asset Class	Historical Cost b/f (Kshs) 1 st July 20XX	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30 th June 20XX
Land				
Buildings And Structures				
Motor Vehicles				
Office Equipment, Furniture and Fittings				
Textbooks				

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2025**

Asset Class	Historical Cost b/f (Kshs) 1st July 20XX	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 30th June 20XX
ICT Equipment				
Tools And Apparatus				
Other Machinery and Equipment				
Heritage And Cultural Assets				
Intangible Assets- Soft Ware				
Total				

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

