

REPUBLIC OF KENYA



REPORT

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OF KENYA
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DATE: 16 JUN 2026

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Tuesday

TABLED
BY:

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

CLERK-AT
THE TABLE

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THE AUDITOR-GENERAL

ON

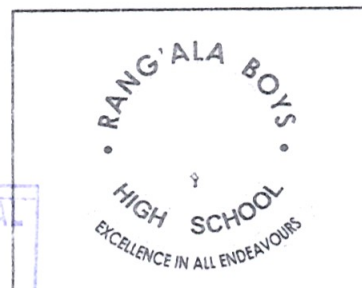
RANG'ALA BOYS HIGH SCHOOL

FOR THE YEAR ENDED
30 JUNE, 2024

NATIONAL ASSEMBLY
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09 JUN 2026
DEPUTY CLERK S. KIOKO
P.O. Box 41842 - 00100, NAIROBI

SIAYA COUNTY

Revised 30th June 2024



RANGALA BOYS HIGH SCHOOL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2024

Prepared in accordance with the Cash Basis of Accounting Method 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 2024

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RANGALA BOYS HIGH SCHOOL
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1. Acronyms and Glossary of Terms

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
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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 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 1261 number of students as at 30th June 2024. It has 21 streams and 42 teachers of which 30 are employed by the TSC while 12 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	29th October 2021
2	MR.LUCAS OLUNJA	Secretary/Principal	29th October 2021
3	MR.STEPHEN APEL	Member - Sponsor Rep.	29th October 2021
4	MS.FRANCISCA ODERO	Member - Community Rep.	29th October 2021
5	MS.MILLICENT A. AWUOR	Member - Community Rep.	29th October 2021
6	MR.MARTIN B.OCHIENG	Member - Community Rep.	29th October 2021
7	MR.JOHN J.GOWA	Member - Community Rep.	29th October 2021
8	MR.VINCENT OKOTH	Member - Sponsor Rep.	29th October 2021
9	MS.SHEILLA ADONGO	Member - CEB Rep.	29th October 2021
10		Member - Teachers Rep.	29th October 2021
11	MR.SYLVESTER ODHIAMBO	Member - Sponsor Rep.	29th October 2021
12	MR.ANTON MAGOR	Member - Sponsor Rep.	29th October 2021
13	MR.JACOB BARASA	Member - Community Rep.	29th October 2021
14	MS.EVERLYNE OTIENO	Member - Special Needs Rep	29th October 2021
15	N/A	Member - Students' Rep.	N/A

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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	SYLVESTER W. ODHIAMBO	Chairperson	2 out of 3
		MR LUCAS OLUNJA	Secretary	3 out of 3
		JACOB BARASA	Member	3 out of 3
		MR.JOHN GOWA	Member	3 out of 3
			Member	3 out of 3
			Member	3 out of 3
2	Audit Committee	MR.SYLVESTER ODHIAMBO	Chairperson	1 out of 1
		VINCENT OTIENO	Secretary	0 out of 1
		JOHN J.GOWA	Member	1 out of 1
		EVERLINE OTIENO	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
		MR.JACOB BARASA	Member	1 out of 1
		JOHN J.GOWA	Member	1 out of 1
		VINCENT OTIENO	Member	1 out of 1

RANGALA BOYS HIGH SCHOOL
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4	Academic Committee	MARTIN B.OCHIENG	Chairman	3 out of 3
		SHEILA ADONGO	Secretary	3 out of 3
		STEVE APEL	Member	3 out of 3
		VINCENT ANDARE	Member	3 out of 3
5	Development Committee	EVERLINE OTIENO	Chairman	3 out of 3
		MR.OLUNJA LUCAS	Secretary	3 out of 3
		MR.SYLVESTER ODHIAMBO	Member	1 out of 3
		DR.MICHAEL ODENY	Member	1 out of 3
		MS.EVERLINE ODHIAMBO	Member	2 out of 3
			Member	0 out of 3
6	Discipline, Ethics & Integrity Comm.	VINCENT ANDARE	Chairman	2 out of 2
		DR.MICHAEL ODENY	Secretary	2 out of 2
		STEVE APEL	Member	2 out of 2
		EVERLINE A OTIENO	Member	2 out of 2
		JOHN J.GOWA	Member	2 out of 2
7	Human Rights & Students Welfare Comm.	MR.MARTINE OCHIENG	Chairman	N/A
		MS.SHEILLA ADONGO	Secretary	"
		MR.STEPHEN APEL	Member	"

(d) School operation Management

For the financial year ended 30th June 2024 the school day-to-day management was under the following persons:

For the financial year ended 30th June 2024 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 TIMOTH	TSC No. 417812
4	Bursar/Finance Officer	STEPHEN ODUOR OTIENO	ICPAK/ID No.22963893

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

e) Schools contacts

Post Office Box : 100 - Code: 40506, 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 | : | 1108393314 | |
| 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 | : | 1270584588 | |
| 8 | Name of Bank | : | M-pesa Paybill | |
| | Paybill Number | : | 522123 | |
| | Account Number | : | 70020K(ADM NO) | |

(g) Independent Auditors

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

RANICALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

3. Summary Report of Performance of The School

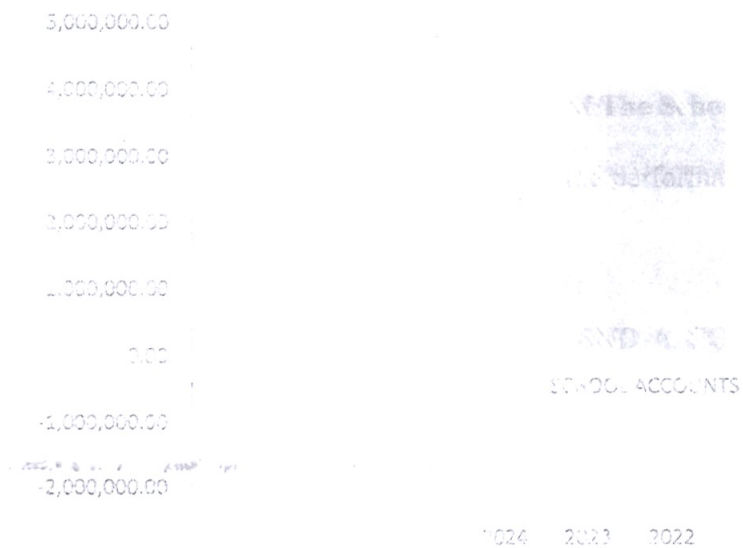
The following is a summary report of the performance of the school against the set performance evaluation criteria:

a) FINANCIAL PERFORMANCE:

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

ACCOUNT	2024	2023	2022
SCHOOL ACCOUNTS	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 2024

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

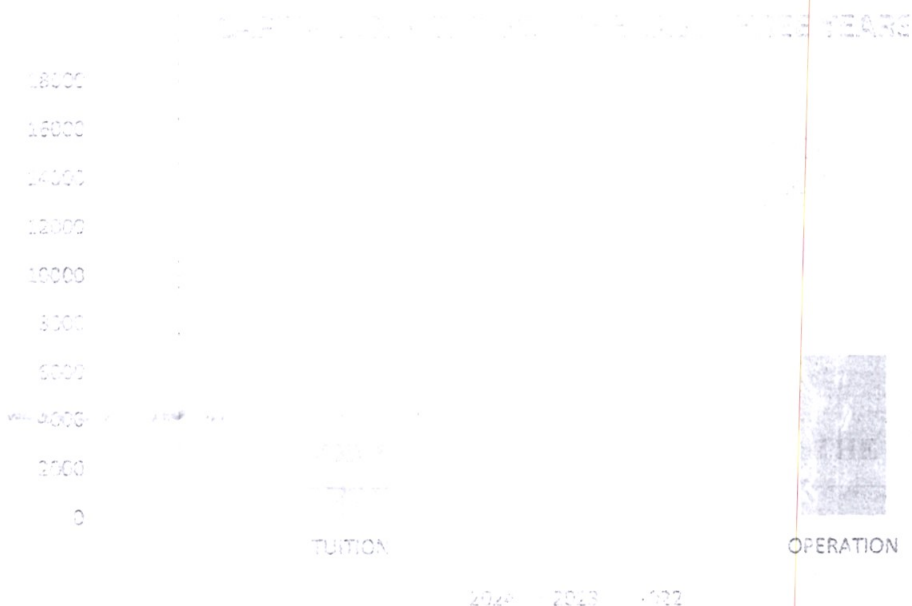
ACCOUNTS	2024	2023	2022
TUITION	2,717,861.00	2,523,607.25	2,803,223.80
OPERATION	13,957,561.85	7,026,644.80	12,064,897.30



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RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST THREE YEARS

ACCOUNT	2024	2023	2022
TUITION	215.00	2,996.00	3,655.00
OPERATION	1,174.00	6,641.00	15,730.00



KANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

ACCOUNT	2024	2023	2022
SCHOOL FUND	65,279,800.00	56,857,450.90	46,934,616.00
MISCELLENIOUS	198,500.00	144,724.00	341,500.00

GROWTH OVERVIEW OF OTHER INCOMES FOR THE LAST THREE YEARS

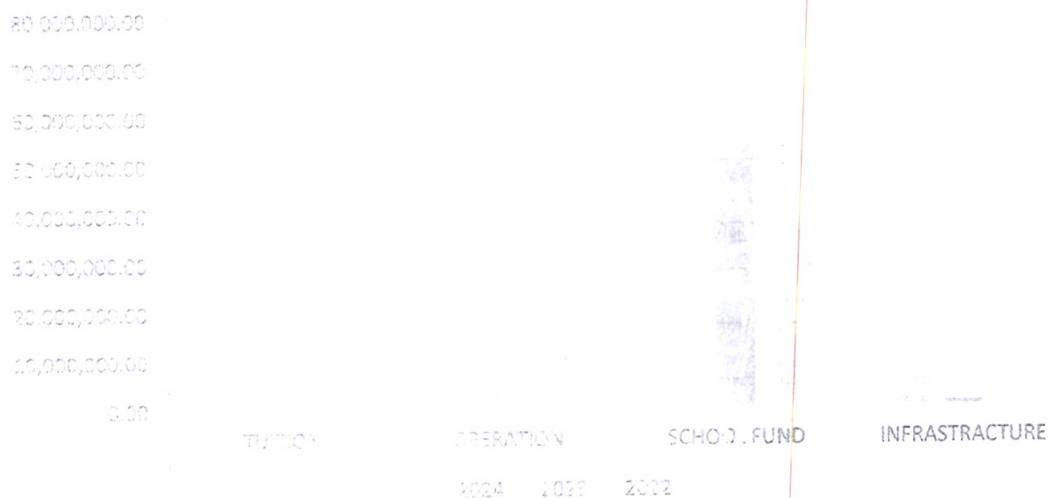


RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

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

ACCOUNT	2024	2023	2022
TUITION	1,848,793.00	2,618,694.00	2,745,616.50
OPERATION	7,916,702.80	6,148,237.00	11,462,244.00
SCHOOL FUND	70,400,262.90	55,528,952.70	49,535,333.00
INFRASTRUCTURE	5,768,923.90	1,180,882.60	5,830,584.50

**OVERVIEW OF GROWTH EXPENDITURE FOR THE LAST
THREE YEARS**



RANGALA BOYS HIGH SCHOOL
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MOVEMENT OF DEBTORS AND CREDITORS OF THE SCHOOL OVER THE LAST THREE YEARS

ACCOUNTS	2024	2023	2022
DEBTORS	24,925,454.00	28,824,024.65	23,907,098.65
CREDITORS	24,925,454.00	28,824,024.65	23,907,098.65

DEBTORS AND CREDITORS MOVEMENT OVER THE LAST THREE YEARS



RANCALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

MOVEMENT OF CASH AND BANK BALANCES OVER THE LAST THREE YEARS

ACCOUNT	2024	2023	2022
CASH AND BANK BALANCES	7,425,549.10	6,115,428.05	1,705,998.44

CASH AND BANK BALANCES OVER THE LAST THREE YEARS

8,000,000.00
7,000,000.00
6,000,000.00
5,000,000.00
4,000,000.00
3,000,000.00
2,000,000.00
1,000,000.00
0.00

CASH AND BANK BALANCES

2024 2023 2022

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

b) Teacher Student ratio:

Description	No. of Teachers	Shortage
Teacher-Student Ratio	1261:30	12
No. of teachers posted to the school during the year	00	
No. of teachers transferred/retired during the year	00	
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	2
Kiswahili	04	2
Mathematics	04	2
Biology	03	2
Physics	02	2
Chemistry	03	2
History	03	1
CRE	03	2
Geography	02	2
Agriculture	01	1
Business Studies	01	1
Computer Studies	1	1
French	0	0
Computer Studies	0	0

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c. Mean score in the 2023 KCSE:

Year	ENT	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	E	X	Y	MEAN SCORE
2021	226	0	1	2	8	8	11	43	52	50	34	16	0	0	0	4.871
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

d. Number of Candidates in the 2023 KCSE:

Year	Actual Number of candidates who sat for KCSE	Number of candidates who met University entry	Percentage (%)
2021	226	30	13%
2022	180	171	95%
2023	226	159	70%

e. Capacity of the school:

Details	Actual Number	Shortage	Total Required
Student Enrolment	1261	0	1261
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
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f. Development projects carried out by the school

The following development projects were undertaken in the year ended 30th June 2024:

No.	Projects	Source of funds	Status	Initial Cost	Amount Spent	Expected Completion Time



.....
School Principal

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

4. Statement of School Management Responsibility

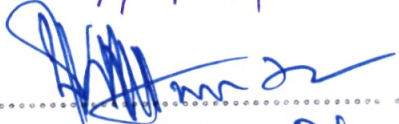
Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, each National Government School shall prepare financial statements in respect of that school. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant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

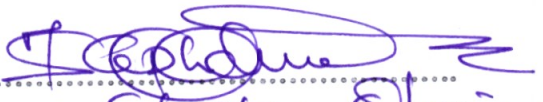
Schedule 4 (Section 23) of the Education Act, 2013 requires the Board of Management of a public institution of basic education to be keep all proper books and records of accounts of the income, expenditure and assets of the institution.

The Board of Management of 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, 2024, and of the school's financial position as at that date.


.....
Name: **EVERLINE**
Designation: **Chairman, School Board of Management**
Date: **14.7.24**


.....
Name: **Lucas Oluoch**
Designation: **School Principal & Secretary to Board of Management**
Date: **14/07/2024**


.....
Name: **Stephen Olein**
Designation: **Bursar/ Finance Officer**
Date: **14.7.24**

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, 2024 – 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 27, which comprise of the statement of assets and liabilities as at

30 June, 2024 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, 2024 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. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.7,149,567 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.7,149,567 could not be confirmed.

2. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivable balance of Kshs.24,925,454 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.24,925,454 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.24,925,454 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.24,925,454 could not be confirmed.

4. Variances in Capitation Grants for Infrastructure

The statement of receipts and payments for the year ended 30 June, 2024 reflects capitation grants for infrastructure of Kshs.5,091,000, as disclosed in Note 3 to the financial statements. However, the ledgers provided for audit review reflected an amount of Kshs.4,291,000, resulting in an unreconciled variance of Ksh.800,000.

In the circumstances, the accuracy of capitation grants for infrastructure of Kshs.5,091,000 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.

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, 2024. This was contrary to Section 81(4) of the Public Finance Management Act, 2012 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.24,925,454. However, included in the balance are trade payables balance of Kshs.12,026,924 which had been outstanding for more than two (2) years, and this poses a 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. 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.2,717,861, Kshs.13,957,561 and Kshs.5,091,000 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.2,879,930.

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

4. Failure to Remit Capacity Building Levy

The statement of receipts and payments reflects infrastructure expenses of Kshs.5,768,928 as disclosed in Note 8 to the financial statements. However, review of records provided for audit indicated that the Management did not deduct the capacity building levy of as per the Public Procurement Regulatory Authority Circular No. 1/2024 dated 30 August, 2024. 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 20 day of the following month, 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.

5. Unbalanced Budget

The statement of comparison of budget and actual amounts for the year ended 30 June, 2024 reflects Kshs.91,024,664 in respect to the final revenue budget against final expenditure budget of Kshs.88,061,414 resulting in a budget deficit of Kshs.2,963,250. 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.24,925,454 in respect of fees arrears as disclosed in Note 13b to the financial

statements. However, included in the balance are receivables of Kshs.18,844,622 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

15 May, 2026

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.

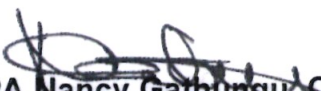
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FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 May, 2026

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

6. Statement Of Receipts and Payments For the Year Ended 30th June 2024

DESCRIPTION OF VOTE HEAD	Note	2023 - 2024	2022- 2023
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	2,717,861.00	2,323,607.25
Capitation grants for operations	2	13,957,561.85	10,433,244.80
Government Grants for Infrastructure	3	5,091,000.00	3,488,000.00
School Fund Income- Parents' Contributions	4	65,279,800.00	56,857,458.90
Miscellaneous income	5	198,500.00	144,724.00
TOTAL RECEIPTS		87,244,722.85	73,247,034.95
PAYMENTS			
Payments for Tuition	6	1,848,708.00	2,618,694.00
Payments for operations	7	7,916,702.80	9,509,329
Payments for Infrastructure	8	5,768,928.00	1,180,630.00
Boarding and school fund payments	9	70,400,262.90	55,528,952.70
		-	
TOTAL PAYMENTS		85,934,601.70	68,837,605.70
SURPLUS/DEFICIT		1,310,121.15	4,409,429.25

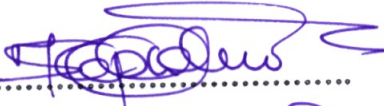
The school financial statements were approved on 14/7/ 2024 and signed by:


 Name: OTIENO A/
 EVERLINE,
 Chair BOM

Date: 14.7.24


 Name: LUCAS OLYNYA
 School Principal/ Secretary to
 BOM

Date: 14/07/24


 Name: Stephen O. Omondi
 Bursar/ Finance Officer

Date: 14/7/24

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

7. Statement of Assets and Liabilities As At 30th June 2024

Description	Note	2023 - 2024	2022- 2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	7,149,567.16	6,049,188.01
Cash Balances	11	275,982.00	66,240.00
Short term Investment		-	-
Total Cash and Cash Equivalents		7,425,549.16	6,115,428.01
Account's receivables	13b	24,925,454.00	28,824,024.69
TOTAL FINANCIAL ASSETS		32,351,003.10	34,939,452.70
FINANCIAL LIABILITIES			
Accounts Payable	14b	24,925,454.00	28,824,024.69
NET FINANCIAL SSETS		7,425,549.10	6,115,428.01
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	6,115,427.95	1,705,998.80
Surplus/Defict for the year		1,310,121.15	4,409,429.21
		0	
NET FINANCIAL POSITION		7,425,549.10	6,115,428.01

The school's financial statements were approved on 14/7 2024 and signed by:

Name: OTIENO A/ EVERLING
Signature: [Signature]
Chair BOM
Date: 14-7-24

Name: LUCAS OLUNJA
Signature: [Signature]
School Principal/ Secretary to BOM
Date: 14/07/2024

Name: Stephen Otieno
Signature: [Signature]
Bursar/ Finance Officer
Date: 14/7/24

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

8. Statement of Cash Flows for the Year Ended 30th June 2024

Description		2023 - 2024	2022 - 2023
		Kshs	Kshs
Receipts from operating activities			
Capitation grants for tuition	1	2,717,861.00	2,323,607.25
Capitation grants for operations	2	13,957,561.85	10,433,244.80
Government Grants for Infrastructure	3	5,091,000.00	3,488,000.00
School Fund Income- Parents' Contributions	4	65,279,800.00	56,857,458.90
Miscellaneous income	5	198,500.00	144,724.00
Total receipts		87,244,722.85	73,247,034.95
Payments			
Payments for Tuition	6	1,848,708.00	2,618,694.00
Payments for operations	7	7,916,702.80	9,509,329
Payments for Infrastructure	8	5,768,928.00	1,180,630.00
Boarding and school fund payments	9	70,400,262.90	55,528,952.70
Total Payments		85,934,601.70	68,837,605.70
Net cash flow from operating activities		1,310,121.15	4,409,429.25
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			
NET INCREASE IN CASH AND CASH EQUIVALENT		1,310,121.15	4,409,428.75

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Cash and cash equivalent at BEGINNING of the year	10	6,115,427.75	1,705,998.80
Cash and cash equivalent at END of the year		7,425,549.16	6,115,428.25

The school's financial statements were approved on 14/2/ 2024 and signed by:


.....

Name: DTIENO K'EVERLINE

Chair BOM

Date: 14.7.24


.....

Name: LV UB OLUNJA
School Principal/ Secretary to BOM

Date: 14/07/2024


.....

Name: Stephen Olieu

Bursar/ Finance Officer

Date: 14/7/24

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2024

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	3,174,480.00			3,174,480.00	2,717,861.00	85.62%
(2) CAPITATION GRANT ON OPERATIONS						
Other Voteheads	9,470,500.00			9,470,500.00	7,122,634.15	75.21%
Maintenance and improvement	5,037,000.00			5,037,000.00	4,291,000.00	85.19%
Medical and Insurance					880500	0.00%
Activity					875387.7	0%
CBC					788040	0%
(3) FFDSE FOR INFRASTRUCTURE						
Maintenance and improvement	5,809,364.00			5,809,364.00	4,291,000.00	73.86%
(4) FEES CHARGED ON PARENTS						

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Other Voteheads	21,228,025.0 0			21,228,025.0 0	18,021,124.0 0	84.90%
Activity	329,250.00			329,250.00	295,753.00	89.80%
Refund					487,289.00	
Development fund					5,927,445.00	
Damages					-	
M&I	2,634,000.00			2,634,000.00	2,386,989.00	90.60%
Boarding Equipment And Stores	43,342,045.0 0			43,342,045.0 0	38,161,200.0 0	88.00%
(5)Miscellaneous Income						
Income from farming activities					-	
Income from Bus Hire					125,500.00	0.00%
Rent					-	
canteen					-	
Tender fees					73,000.00	
TOTAL INCOME	91,024,664.0 0			91,024,664.0 0	85,224,222.8 5	93.60%
(6) EXPENDITURE FOR TUITION						
Teaching / learning materials	3,174,480.00			3,174,480.00	1,847,865.00	58.20%
Bank charges					843 0	
(7) EXPENDITURE FOR OPERATIONS						

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Other Voteheads	9,470,500.00			9,470,500.00	7,160,376.00	75.60%
medical					-	
Maintenance and Improvement	5,037,000.00			5,037,000.00	4,291,000.00	73.20%
Bank charges					2,730.00	0.00%
Personal Emol					2,645,939.00	
CBC					787,983.80	
LTT					100,000.00	
Activity					89050	
(8) EXPENDITURE FOR INFRASTRUCTURE						
Maintenance and improvement	5,809,364.00			5,809,364.00	5,766,396.00	99.30%
(9) EXPENDITURE FOR SCHOOL FUNDS						
Other Voteheads	21,228,025.00			21,228,025.00	19,668,541.90	76.90%
Activity					1,777,463.00	0.00%
Expenses on Boarding Equipment and Stores	43,342,045.00			43,342,045.00	39,456,206.00	91.00%
refund					407,897.00	
medical					175,815.00	
damages					-	
repairs maintenance and improvement					3,553,605.00	0.00%

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

development fund					3,225,076.00	
Expenses on income generating activities					499,250.00	0.00%
Bank charges					33,466.00	0%
Total Payments	88,061,414.0 0			88,061,414.0 0	83,914,101.7 0	95%

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.

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

3. In-kind contributions

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

4. Cash and cash equivalents

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

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

5. Accounts Receivable

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

6. Accounts Payable

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

7. Non-current assets

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

8. Budget

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

9. Comparative figures

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

10. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description		2023-2024	2022-2023
		Kshs	Kshs
Teaching / learning materials		2,717,861.00	2,323,607.25
Total		2,717,861.00	2,323,607.25

2 Government Grants for Operations

Description	2023-2024	2022-2023
	Kshs	Kshs
Other Voteheads	7,122,634.15	6,286,444.81
Maintenance and improvement	4,291,000.00	3,488,000
Medical	880,500.00	163,700
Activity	875,387.70	495,100
CBC	788,040.00	-
Total	13,957,561.85	10,433,244.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

3 Government Grants for infrastructure

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintainance and improvement	4,291,000.00	3,488,000.00
Boarding account	800,000.00	
Total	5,091,000.00	3,488,000.00

4 School Fund Income - Parents Contribution/Fees

Description	2023-2024	2022-2023
	Kshs	Kshs
Other Voteheads	18,921,124.00	14,572,083.00
Repair maintenance and improvements	2,386,989.00	2,312,364.00
Development fund	5,927,445.00	3,905,749.00
Refund	487,289.00	6,174,916.00
Activity	295,753.00	370,746.00
Boarding Equipment And Stores	38,161,200.00	29,521,596.90
Total	65,279,800.00	56,857,458.9

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

5 Miscellaneous Incomes

Description		2023-2024	2022-2023
		Kshs	Kshs
Income from Bus Hire		125,500.00	93,000.00
kcse		-	37,224.00
Tender		73,000.00	14,500.00
Income from farming activities		-	-
Total		198,500.00	144,724.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

6. PAYMENTS FOR TUITION

Description		2023-2024	2022-2023
		Kshs	Kshs
Teaching / learning materials		1,847,865.00	2,617,080.00
Bank Charges		843.00	1,614.00
Total		1,848,708.00	2,618,694.00

7. PAYMENTS FOR OPERATIONS

Description		2023-2024	2022-2023
		Kshs	Kshs
Maintenance and Improvement		4,291,000.00	-
Activity		89,050.00	-
Personal Emoluments		2,645,929.00	
LTT		100,000.00	
CBC		787,983.80	
Other Voteheads		-	6,148,237.00
Bank Charges		2,730.00	
TOTAL		7,916,702.80	6,148,237.00

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the year ended 30th June 2024**

8. EXPENDITURE FOR INFRASTRUCTURE

Description	2023-2024	2022-2023
	Kshs	Kshs
Maintainance and improvement	5,766,396.90	1,180,000.00
Bank Charges	2,532.00	882.6
Total	5,768,928.90	1,180,882.60

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

9. BOARDING AND SCHOOL FUND PAYMENTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Other voteheads	19,668,541.90	17,571,270.00
MIF	800,000.00	-
Prepayment	802,946.00	
Repairs maintenance and improvement	3,553,605.00	2,821,000.00
medical	175,815.00	-
Refund	407,897.00	3,098,491.00
development fund	3,225,076.00	1,013,000.00
Activity	1,777,460.00	1,650,155.00
Bank Charges	33,466.00	28,730.70
Expenses on Income Generating Activities	499,250.00	467,750.00
Expenses on Boarding Equipment and Stores	39,456,206.00	28,878,556.00
TOTAL	70,400,262.90	55,528,952.70

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

10 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2023-2024	2022-2023
		Kshs	Kshs
Tuition Account		953,561.27	84,408.27
Operations Account		4,291,174.69	1,050,677.64
School Fund Account/Boarding		1,685,327.00	2,361,137.00
savings acc 027			
Savings account 531			
CDF ACC			
Savings account 552			
Income generating activities Account		172,434.00	172,434.00
Infrastructural Account		47,070.20	2,380,531.10
Total		7,149,567.16	6,049,188.01

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

11 Cash In Hand

Description		2023-2024	2022-2023
		Kshs	Kshs
Tuition Account			
Operation Account			
Infrastructural Account			
School Fund account		275,982.00	66,240.00
Total		275,982.00	66,240.00

12 Short Term Investments

Description		2023-2024	2022-2023
		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 2024

13a. Accounts Receivable

Description		2023-2024	2022-2023
		Kshs	Kshs
		-	-
Fees arrears		24,925,454.00	28,824,024.65
Other non-fees receivables		-	-
P.A.Y.E		-	-
N.S.S.F		-	-
Salary advances		-	-
Total		24,925,454	28,824,024.65

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

13 b Ageing Analysis of Accounts Receivable

Description		2023-2024	2022-2023
		Kshs	Kshs
Current year		6,080,832.00	7,702,400.00
Between 1 to 2 years		4,551,392.00	1,027,058.00
Between 2 to 3 years		2,337,904.00	2,337,903.00
Over 3 years		11,955,326.90	17,756,663.65
Total		24,925,454.90	28,824,024.65

14a. Accounts Payable

Description		2023-2024	2022-2023
		Kshs	Kshs
		-	-
Sundry Creditors		24,925,454.00	28,824,024.65
		-	-
Totals		24,925,454.00	28,824,024.65

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (continued)

14b. Ageing Analysis of Accounts Payable

Description		2023-2024	2022-2023
		Kshs	Kshs
Less than one year		12,898,530.00	14,582,578.80
Between 1 to 2 years		7,175,300.00	14,241,445.80
Between 2 to 3 years		4,851,624.00	
Over 3 years		-	-
Total		24,925,454	28,824,024.65

15. Fund Balance Brought Forward

Description		2023-2024	2022-2023
		Kshs	Kshs
Bank balances		6,049,188.01	6,049,188.01
Cash balances		66,240.00	66,240.00
Short Term Investments		-	-
Receivables		-	-
Payables		-	-
Total		6,115,428.01	6,115,428.01

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

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. 1Non-current Liabilities Summary

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

17. Biological assets

Description	Numbers	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Cattle		-	-
Goats		-	-
Trees		-	-
Coffee Or Tea Plantation		-	-

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

Poultry		-	-
Others (specify)		-	-
Total		-	-

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 2024****Other important disclosure notes****19. Debtors 2024**

Description	FY 2023-2024	FY 2022-2023
	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				

Sign and Date
Principal

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

S/NO.	Supplier of Goods or Service Infrastructure/MIF Accounts	Original Amount a	Date Contracted b	Amount paid to date c	Outstanding Balance 2023-2024 d=a-c	Outstanding Balance 2022-2023	Comments
	a) Project expenses						
1	New Opunge Bags	1,340,090.00		-	1,340,090.00	-	Staff Houses (RMI)
2	Kevo Timberyard Limited	2,515,500.00	2023-2024	-	2,515,500.00	0.00	Tuition Block (MIF)
	Godebra Enterprises	16,750.00	2023-2024		16,750.00		Vegetables supplies
	Benmo Enterprises	20,500.00	2023-2024	-	20,500.00	-	Vegetables supplies
3	Oruadhe Wambese	18,000.00	2023-2024	-	18,000.00	-	Vegetables supplies
4	Juca Timberyard	345,000.00	2023-2024	-	345,000.00	0.00	Firewood supplies
5	Tripple Line	121,930.00	2023-2024	-	121,930.00	-	Generator repairs
6	Rang'ala Boys' NTS	95,000.00	2023-2024	-	95,000.00	-	Chicken supplies
7	Makabi Greens Enterprises	59,200.00	2023-2024	-	59,200.00	-	Vegetables supplies
8	Real Deals Enterprises	171,000.00	2023-2024	-	171,000.00	0.00	Computer repairs
9	Charles Onyango	20,500.00	2023-2024	-	20,500.00	-	Vegetables supplies

RANGALA BOYS HIGH SCHOOL

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10	Modern Coolshade	505,000.00	2023-2024	-	505,000.00	0.00	Tents
11	Kalushi General Supplies	700,000.00	2023-2024	-	700,000.00	0.00	Maize supply
12	Mafibi Enterprises	24,400.00	2023-2024	-	24,400.00	-	Tomatoe & Onions supply
13	Gaylas Jepyego	10,300.00	2023-2024	-	10,300.00	-	Vegetables supplies
14	Kevo Timberyard	205,900.00	2023-2024	-	205,900.00	-	Hardware items
15	Joel Ngare Owuor	544,000.00	2023-2024	-	544,000.00	-	Bulls for slaughter
16	Jesa Engineering	731,000.00	2023-2024	-	731,000.00	-	Jikos & Chimney
17	Dalu Energy Works	2,310,000.00	2023-2024	-	2,310,000.00	-	Beds for students
18	Nyobala Investments	738,500.00	2023-2024	-	738,500.00	0.00	Beef supply
19	Lemina Investments	317,000.00	2023-2024	-	317,000.00	-	Maize supply
20	Lavender Achieng'	540,000.00	2023-2024	-	540,000.00	-	Beans supply
21	Agoshe Agro-Services	14,250.00	2023-2024	-	14,250.00	-	Vegetable supply
22	Rangala Boys' Teaching Staff	119,450.00	2023-2024	-	119,450.00	-	Refreshments
23	Rangala Boys' Bakery	60,520.00	2023-2024	-	60,520.00	-	Breakfast items
24	Kariri General Stores	140,000.00	2023-2024	-	140,000.00	-	Beans supply
25	Jelaros Enterprises	500,000.00	2023-2024	-	500,000.00	-	Maize supply
26	Larson Enterprises	244,000.00	2023-2024	-	244,000.00	-	Maize supply
27	Peraad Limited	1,398,520.00	2023-2024	-	1,398,520.00	0.00	Shop Items
28	Hadom Centre	486,250.00	2023-2024	-	486,250.00	0.00	Hardware items
29	Offshore Fredek Autospares	96,645.00	2023-2024	-	96,645.00	0.00	Bus Repair
30	Michael Obongo	316,000.00	2023-2024	-	316,000.00	0.00	Beans supply

RANGALA BOYS HIGH SCHOOL

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31	Jesa Engineering	909,000.00	2023-2024		909,000.00	0.00	boilers,jiko& rep
32	Visijo Enterprises	700,000.00	2023-2024		700,000.00	0.00	Beans supply
33	Jesteph Enterprises	363,000.00	2023-2024		363,000.00	0.00	
34	Rosatech E;ectricals	1,507,035.00	2023-2024		1,507,035.00	0.00	Electiriical &plumbing mat.
35	Asulo General Supplies	68,550.00	2023-2024	-	68,550.00	0	Lab Chemicals & Eq.
36	Lemina Investment	333,000.00	2023-2024	-	333,000.00	0	TLM resources
37	Benotis S. Agencies	280,200.00	2023-2024	-	280,200.00	0	Stationery
38	Keliscom ICT Services	383,400.00	2023-2024	-	383,400.00	0	Stationery
39	Aokojo Enterprises	436,240.00	2023-2024	-	436,240.00	0	Stationery
40	Juansa Limited	171,600.00	2023-2024	-	171,600.00	0	Stationery
41	Ukwaia Sports House	196,600.00	2023-2024	-	196,600.00	0	Sports items
42	Silverstone Digital Enterprises	198,950.00	-	-	198,950.00	0	Eggs & Milk
43	Eden castle Enterprises	200,000.00	-	-	200,000.00	0	Disinfectant
44	Rosatech Electricals	1,261,000.00	-	-	1,261,000.00	0	Electrical items
45	Agustine Oulo	10,854.00	-	-	10,854.00	0	Fee Refund
46	Hadom centre	643,460.00	-	-	643,460.00	0	Hardware Mat.
47	Peraad Limited	1,799,200.00	-	-	1,799,200.00	0	Shop items
48	Jadecha Sawi Enterprises	449,660.00	-	-	449,660.00	0	Bulls
49	Homage & Office Supplies	288,500.00	-	-	288,500.00	0	Stationaries
50	TOTAL	24,925,454.00	0	0	24,925,454.00	0	

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

RANGALA BOYS HIGH SCHOOL FEE ARREARS AS AT 30TH JUNE 2024

SNO	CLASS	ADM NO	NAME	AMOUNT
1	1B	6796	TONNY OTAYA	23,710.00
2	1B	6786	JOHNSLEY B. OWINO	15,025.00
3	1B	6751	OLOO ALOYS OCHIENG	22,758.00
4	1B	6821	FELTON RAPH OMONDI	18,892.00
5	1B	6926	ANTHONY E. ODHIAMBO	14,420.00
6	1B	6856	DENZEL C. ODHIAMBO	11,089.00
7	1B	6651	ODHIAMBO GIFT OTIENO	25,926.00
8	1B	6791	RONALD ONYANGO	16,445.00
9	1B	6831	JOHN OTIENO	20,001.00
10	1B	6761	JOHN O. OMONDI	14,205.00
11	1B	6876	OMONDI MIKE	15,337.00
12	1B	6759	BRIAN ODHIAMBO	16,186.00
13	1B	6891	OMONDI FELIX	16,205.00
14	1B	6816	OLOKO FELIX OMONDI	19,571.00
15	1B	6901	ODUOR JOHN ROBERT	16,991.00

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16	1B	6776	FIDEL CASTRO	24,337.00
17	1B	6836	ISAAC OGADA	22,176.00
18	1B	6881	ODHIAMBO MILLAN	15,907.00
19	1B	6916	OCHIENH CHARLES	21,367.00
20	1B	6741	LINCOLN GEORGE	16,175.00
21	1B	6766	OCHIENG CLINTON	22,052.00
22	1B	6921	EDWARD OUMA	15,304.00
23	1B	6931	EMMANUEL O. OCHIENG	25,975.00
24	1B	6836	IGNATIUS OTIENO	13,896.00
25	1B	7078	JOHN OMONDI OTIENO	14,593.00
26	1B	7081	WUOR MAJIEK RUACH	13,727.00
27	1G	6862	OTIENO JERRY	17,396.00
28	1G	6917	NYANGWESO SAMUEL	11,374.00
29	1G	6742	WANALO IAN JUNIOR	24,897.00
30	1G	6842	OCHIENG COLLINS OMONDI	25,206.00
31	1G	6747	OTIENO IAN ODHIAMBO	20,143.00
32	1G	6757	ODUOR PHABIAN	12,573.00

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33	1G	6707	RONNY O. ODIRA	23,080.00
34	1G	6867	OMONDI DANIEL ODHIAMBO	12,181.00
35	1G	6702	SAMMY OMONDI	19,847.00
36	1G	6847	WANDIKA F. ODHIAMBO	13,723.00
37	1G	6692	LEVY MARKBRIDE	21,163.00
38	1G	6632	IGNATIUS OTIENO	22,027.00
39	1G	6877	CYRILL OCHIENG	22,710.00
40	1G	6697	ONYANDO B. GIFT	11,316.00
41	1G	6892	WERA NAFALY	23,459.00
42	1G	6822	OTIENO ARON ODUOR	16,386.00
43	1G	6817	ADHIAMBO STEPHEN OCHIENG	18,181.00
44	1G	6657	LEONARD O. OCHIENG	11,798.00
45	1G	6887	GEOFFREY OJWANG	15,040.00
46	1G	7065	OTIENO FRANKLINE	21,320.00
47	1G	6837	JAVAN PHESTUS	20,600.00
48	1G	6620	CUSPER J. ISICHE	13,452.00
49	1G	6712	BRIAN OMONDI	25,455.00

RANGALA BOYS HIGH SCHOOL

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50	1G	6872	BONIFACE OUMA OGOLA	21,925.00
51	1G	6687	JOHN ONG'ARO	17,041.00
52	1G	6727	OTIENO LENOX	19,628.00
53	1G	6902	DAVID OPIYO	13,168.00
54	1G	6897	OUMA STEVEN	13,444.00
55	1G	6882	OCHIENG RAMSEY	17,534.00
56	1G	7087	BONFACE MATENGO	15,745.00
57	1G	6972	JAMES O. OLOO	17,709.00
58	1G	7089	LAWRENCE AWALA	11,704.00
59	1M	7059	ONYANGO BARACK	14,387.00
60	1M	7003	ONYANGO MAXWEL	20,932.00
61	1M	6993	IAN JOSHUA	11,524.00
62	1M	7061	SHADRACK OGOLA	25,384.00
63	1M	7009	AMOLO NICODEMUS	18,707.00
64	1M	6979	FREDRICK ODHIAMBO	13,018.00
65	1M	7005	RAPHAEL ODHIAMBO	15,666.00
66	1M	7001	JOSHUA AMOLO	21,112.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

67	1M	6961	VINCENT OMONDI	20,478.00
68	1M	6965	VINCENT OUMA	18,119.00
69	1M	6997	ABIUD O. OCHIENG	19,146.00
70	1M	7011	BILL WESONGA	23,735.00
71	1M	7013	ELIAS MALCOLM	10,882.00
72	1M	7007	EVEN ONYANGO	19,141.00
73	1M	6996	JOHN PESA	17,933.00
74	1M	6995	VICTOR O. ONYANGO	12,807.00
75	1M	6987	ONYANGO M. OMONDI	15,441.00
76	1M	7041	KISANYI DAVID	14,751.00
77	1M	7055	ALEX NAMUYA	18,340.00
78	1M	7071	CLINTON OMONDI	24,936.00
79	1R	6640	OTIENO BILLY	11,447.00
80	1R	6645	RYAN NIGEL ODHIAMBO	17,074.00
81	1R	6619	OWINO PETER OWINO	15,201.00
82	1R	6820	STEVEN RAY OCHIENG	21,672.00
83	1R	6635	OCHIENG IVAN MITCH	25,678.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

84	1R	6660	FERDINAND OJIJO	20,357.00
85	1R	6835	ONYANGO TREVEZ	24,413.00
86	1R	6850	VINCENT OSEWE	24,273.00
87	1R	6840	ONYANGO MAXWEL	14,523.00
88	1R	6845	GILBERT OWINO	13,993.00
89	1R	6875	MATHEWS OLUM	23,044.00
90	1R	6860	DONALD G.O. OYUGI	17,977.00
91	1R	6815	IVAN OKOMO	14,925.00
92	1R	6905	ABRAHAM ORWA	21,343.00
93	1R	7076	MICHAEL ONYANGO	17,812.00
94	1R	7079	NICHOLAS T SAM ODHIAMBO	23,413.00
95	1R	6688	DENNIS OTIENO	23,854.00
96	1R	6733	ODONGO JAMES	25,365.00
97	1R	6868	BRIGHTON OSINO	16,432.00
98	1R	6748	GEORGE OJWANG'	25,589.00
99	1R	6648	CODY NOAH MUMO	15,299.00
100	1R	6683	SAMMY O. YAMBO	25,182.00

RANGALA BOYS HIGH SCHOOL

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101	1R	6788	EMMANUEL OTIENO	13,373.00
102	1R	6703	WAYNE OKELLO	26,419.00
103	1R	6743	FELIX OTIENO	15,486.00
104	1R	6783	EMMANUEL RAMSLEY	17,153.00
105	1R	6763	ALFRED O. ORWA	13,574.00
106	1R	6753	NICHOLAS ODHIAMBO OTIENO	24,186.00
107	1R	6698	NIKANOON WILLIAM OKOTH	14,615.00
108	1R	6848	EVANS ODUOR	19,109.00
109	1R	6928	PATRICK OTIENO	11,823.00
110	1R	6863	GREGORY OTIENO	14,579.00
111	1R	6653	BARACK ODHIAMBO	11,927.00
112	1R	6933	DELVIS OKOTE	17,014.00
113	1R	6778	DANCUN ONYANGO	16,763.00
114	1R	7067	EDWARD OYUGI	11,216.00
115	1R	6818	IVAN ROONEY ODUOR	25,865.00
116	1R	7088	JOELEPH ODUOR	23,120.00
117	1R	6633	BRIAN JUMA OCHIENG	13,950.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

118	1R	6923	CLEVIAS ONYANGO	20,798.00
119	1V	6938	FAYDEN ODHIAMBO	22,406.00
120	1V	6948	EMMANUEL APIDI	19,652.00
121	1V	6952	OTIENO BRIGHTONE	13,489.00
122	1V	7024	GEORGE WILLIAM OTIENO	14,967.00
123	1V	6944	BYRONE BECKAM	24,093.00
124	1V	7000	DEAHAN DENIVER	11,968.00
125	1V	7004	STEPHEN OTIENO	17,964.00
126	1V	7026	DOMMIC OTIENO	26,349.00
127	1V	7028	GEOFFREY JUMA	16,475.00
128	1V	6944	FELIX JUNIOR ONYANGO	17,484.00
129	1V	7012	STEPHEN ODHIAMBO OTIENO	21,964.00
130	1V	6950	ISIGI WESLEY CHAMWADA	22,405.00
131	1V	7056	HUMPHREY O. OTIENO	18,380.00
132	1V	7030	OPERE MUSA	19,508.00
133	1V	7062	EDWIN OCHIENG	21,732.00
134	1V	7076	ABIDAN RASHA MOSES	16,568.00

RANGALA BOYS HIGH SCHOOL

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135	1V	7068	MARTIN OTIENO OCHIENG	25,367.00
136	1V	7070	GODFREY WILTON	19,374.00
137	1W	7072	FELIX ODHIAMBO OLOO	12,944.00
138	1W	6679	ODIPO LUCAS	21,630.00
139	1W	6639	DESMOND ODHIAMBO OTIENO	18,183.00
140	1W	6664	ELIJAH MTENDE MKALLA	19,885.00
141	1W	6714	DANCUN OOKO	21,164.00
142	1W	6934	AYIET AWAN AYIET	16,405.00
143	1W	6719	MARTIN TONY OMONDI	26,215.00
144	1W	6919	OTIENO EMMANUEL	25,426.00
145	1W	6649	GEORGE OMONDI	17,309.00
146	1W	6699	OTIENO JAVAN OMONDI	23,276.00
147	1W	6654	SOKIA ALEX LENI	11,474.00
148	1W	6709	ONGILI VICTOR AMANDO	22,932.00
149	1W	6874	OCHIENG DAVINCE	22,698.00
150	1W	6869	OTIENO DOMNIC ALAMBO	24,775.00
151	1W	6674	HENDRICK JOHNS	13,055.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

152	1W	7085	ALPHONCE OTIENO	23,826.00
153	2B	6547	EMMANUEL OGOLA	18,821.00
154	2B	6343	MORICE OKINYO OCHIENG	10,896.00
155	2B	6587	SOLOMON ODUOR ODHIAMBO	16,207.00
156	2B	6534	OCHOLA DAREL	13,088.00
157	2B	6526	LAWRENCE ONYANGO	23,366.00
158	2B	6530	OTIENO FRANKLINE JUMA	12,786.00
159	2B	6498	CHRISTOPHER KOGA	16,246.00
160	2B	6347	FRANKLINE O. OWUOR	17,499.00
161	2B	6351	KEVIN NDUNG'U	18,250.00
162	2B	6356	THOMAS OTIENO	25,317.00
163	2B	6562	ODERO LAWRENCE	38,009.00
164	2B	6474	WILLIAM OCHIENG	78,155.00
165	2B	6522	ODHIAMBO F. XAVIER	72,542.00
166	2B	6518	VINCENT ODENYO	64,455.00
167	2B	6335	SAID MUBARAK OPILO	77,892.00
168	2B	6482	VINCENT OTIENO	77,389.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the year ended 30th June 2024

169	2B	6490	OMONDI EMMANUEL	56,631.00
170	2B	6582	RAJULA HARRY DEELAN	35,697.00
171	2B	6566	WAOMBO SPENCER	39,291.00
172	2B	6578	KELVIN NGALA MWANGANDI	57,341.00
173	2B	6503	JEFF OKOLA	40,633.00
174	2B	6510	ROLEX OTIENO	76,517.00
175	2B	6591	PHILIP ODONGO OTIENO	47,885.00
176	2B	6506	HAGGAI OTIENO	36,785.00
177	2B	6558	OKOTH SYLVESTER	34,659.00
178	2B	6579	ODUTU EMMANUEL BARAKA	29,412.00
179	2B	6595	SYLVESTER O. OWINO	36,316.00
180	2B	6599	STEPHEN KURIA	72,595.00
181	2B	6486	ONYANGO XAVIER	74,343.00
182	2B	6514	ANDREW MUKHWAYA	66,805.00
183	2G	6434	WILLIAM MAYEYA ODONGO	69,109.00
184	2G	6344	YUGIN OMONDI	27,757.00
185	2G	6515	NIGEL O. OWINO	37,341.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the year ended 30th June 2024

186	2G	6618	OWEN OTIENO ODHIAMBO	42,990.00
187	2G	6535	FIDEL ODUOR	65,976.00
188	2G	6336	NICHOLAS ODHIAMBO	40,021.00
189	2G	6523	JOHN PAUL LUGA	26,016.00
190	2G	6438	NEWTON ONYANGO	62,074.00
191	2G	6499	CLINTON F. OTIENO	30,952.00
192	2G	6348	OCHIENG OLIVER OTIENO	55,950.00
193	2G	6422	OCHANDA EMMANUEL MORGAN	60,592.00
194	2G	6511	PHILIP NAMASAKA	76,806.00
195	2G	6527	JESSE OCHIDO ONYANGO	76,276.00
196	2G	6354	ROBERT M. WASIKE	71,130.00
197	2G	6426	RICKY CLIF OTIENO	48,056.00
198	2G	6519	MWARE BRADLEY L. O.	53,031.00
199	2G	6491	OGUTU FELIX ONYANGO	61,621.00
200	2G	6442	OLUMA PETER OTIENO	49,034.00
201	2G	6483	DUNCAN OBONYO	75,202.00
202	2G	6596	ONDIEK GEORGE	62,073.00

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203	2G	6600	PATRICK OTIENO	44,465.00
204	2G	6592	PAUL OCHIENG	41,898.00
205	2G	6487	FRANCIS OTIENO	55,669.00
206	2G	6571	OTIENO JOHN MARK	28,002.00
207	2G	6357	TOBIAS W. WANJALA	28,481.00
208	2G	6414	ODUOR JENS	40,769.00
209	2G	6423	BARACKA CEPHAS BORN	59,156.00
210	2G	6588	DANIEL GITONGA	49,787.00
211	2R	6379	OCHIENG ELTON	51,463.00
212	2R	6336	SAMSON ONYANGO OWINO	54,592.00
213	2R	6345	GEOFFREY MATARA ONDIEKI	78,340.00
214	2R	6532	ONYANGO FABREGAS	78,298.00
215	2R	6576	BUGO RAFAEL OKUNA	44,689.00
216	2R	6516	OTIENO CALEB OKITE	27,861.00
217	2R	6536	ANYANGO BRIAN	55,040.00
218	2R	6813	OCHIENG MORGAN	43,475.00
219	2R	6508	GRIFFINS CRAIG	57,809.00

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220	2R	6520	FREDRICK OKOTH	45,790.00
221	2R	6550	BRIAN KIBUNGEI	44,533.00
222	2R	6366	NICHOLAS CLEOPAS OTIENO	60,727.00
223	2R	6524	ONYOO HILLARY	75,673.00
224	2R	6584	JOSHUA OWANDA	57,294.00
225	2R	6601	DANIEL OKOTH	57,683.00
226	2R	6564	ONANI SAM	47,544.00
227	2R	6492	OTIENO LENOX	77,431.00
228	2R	6574	DICKENS E. OCHIENG	39,580.00
229	2R	6512	TUMAINI WASHINGTON	40,130.00
230	2R	6504	COLLINS ODHIAMBO	69,433.00
231	2R	6554	LARSHAWN OCHIENG	75,738.00
232	2R	6545	FIDEL OWINO	47,462.00
233	2R	6341	ALOICE OMONDI OWINO	36,649.00
234	2R	6593	STEPHEN ODHIAMBO OTIENO	29,461.00
235	2R	6597	FIDEL RANDY	53,446.00
236	2R	6568	REMY JAY GIFTON	37,413.00

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237	2W	6436	JOSHUA MEROLE	67,849.00
238	2W	6444	OMONDI LENOX	64,901.00
239	2W	6408	DAVID ODHIAMBO	51,489.00
240	2W	6930	JOHN OCHIENG	72,888.00
241	2W	6501	STEPHEN OTIENO	75,259.00
242	2W	6456	OMONDI CHRISPINE	63,682.00
243	2W	6472	ONYANGO GEOFFREY	47,587.00
244	2W	6477	RYBONVON ODHIAMBO	27,792.00
245	2W	6493	MUSEWE ASHLEYCOLE	34,039.00
246	2W	6429	OCHIENG CHRISPINE	77,944.00
247	2W	6481	OKOTH CHRISTOPHER	55,051.00
248	2W	6546	RYAN JEZERIN	31,062.00
249	2W	6625	DENIS OUMA	50,197.00
250	2W	6551	OKWACH BRIAN	75,227.00
251	2W	6529	MOSES ODUOL	37,353.00
252	2W	7090	PHABIAN ODUOR	67,278.00
253	2W	6485	HUMPHREY APOLLO	64,796.00

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254	2W	6585	OMONDI CALTON	39,648.00
255	2W	6525	ROBERT OUMA	37,540.00
256	2W	6594	ROBERT HARON	38,115.00
257	2W	6598	DAVID DOLO	77,251.00
258	2W	6565	DAN ODUOR	54,706.00
259	2W	7091	PHILIP WENDO	62,686.00
260	3B	6244	ISAAC OUMA	62,384.00
261	3B	6328	OTIENO OSCA	72,962.00
262	3B	6144	MLAY INNOCENT ZAWADI	60,095.00
263	3B	6168	JOHN OCHIENG	37,021.00
264	3B	6624	MOSHE DIAN	45,422.00
265	3B	6176	JORIM OGADA AYOO	28,184.00
266	3B	6284	ZACKIUS NYARIARO	48,238.00
267	3B	6148	APOLLO PHAREL WILLIAM	60,546.00
268	3B	6283	OKELLO CASMIL AHAD	75,016.00
269	3B	6312	OWINO KEYWELL	26,475.00
270	3B	6248	FRANKLINE ONENDE	66,929.00

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271	3B	6300	GAVIN OTIENO	71,472.00
272	3B	6240	OCHIENG IAN C. OMONDI	26,539.00
273	3B	6172	ODUOR RONNEY	46,196.00
274	3B	6609	WAGURA J. TYRESE	44,633.00
275	3B	6231	OCHIENG IAN ODHIAMBO	77,793.00
276	3B	6268	GLEN WASHINGTON	54,819.00
277	3B	6272	RICARDO ODUOR	60,394.00
277	3B	6180	ALPHONCE OTIENG	50,603.00
279	3B	6243	BISAKWI ISAAC MWITA	65,144.00
280	3B	6264	GEORGE OTIENG	76,799.00
281	3B	6152	SAID MWABORA	65,556.00
282	3B	6296	SAMSON FELIX	26,778.00
283	3B	6276	EMMANUEL RAY ODHIAMBO	76,293.00
284	3B	6260	ABRAHAM JUMA	60,119.00
285	3B	6252	CHRISPINE OKUTOI	30,359.00
286	3B	6280	ISAAC OUMA	54,951.00
287	3B	6184	ATUTA RAMADHAN	62,370.00

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288	3B	7092	TREVOR GUYA	61,854.00
289	3G	6189	OMONDI BOLTON	26,078.00
290	3G	6309	OMONDI CHRISTOPHER	61,689.00
291	3G	6159	OMINDE LENOX RHODS	36,279.00
292	3G	6205	DENIS BOB	78,609.00
293	3G	6153	ALEX OMONDI	33,786.00
294	3G	6171	ODERO MAXWEL	31,036.00
295	3G	6161	ODHIAMBO WENSLANS	73,402.00
296	3G	6191	AHENDA BRIAN	55,694.00
297	3G	6169	KEVIN ONYANGO OMONDI	77,455.00
298	3G	6285	OHANYO FABIAN	38,572.00
299	3G	6151	OMONDI DAVID ODUOR	58,876.00
300	3G	6305	KENNEDY OPANDE	65,067.00
301	3G	6281	AUDI HILLARY	29,110.00
302	3G	6332	JOHN OUKO	77,765.00
303	3G	6303	ALFRIQE OWINO	61,114.00
304	3G	6321	JOSEPH OKOTH	55,346.00

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305	3G	6155	MARTIN LUTHER	38,613.00
306	3G	6193	OMONDI FRANCIS OTIENO	67,331.00
307	3G	6197	ANTHONY OLOO	44,454.00
308	3G	6249	RYAN OTIENO ONYANDO	51,829.00
309	3G	6297	ANDREW OTIENO	35,143.00
310	3G	6261	OMONDI OSUMBA	26,667.00
311	3G	6312	JOSHUA OMONDI	55,541.00
312	3G	7066	MATHEWS OWALA OKUMU	28,033.00
313	3G	6175	NEWTONE OCHIENG	56,379.00
314	3G	6326	JAMES ODLKO	43,093.00
315	3G	6173	HONGO JOHN	46,923.00
316	3G	6301	MILACH MANG'ENI	29,458.00
317	3G	6317	GIDEON ABIYA	59,858.00
318	3G	6291	JOSEPH OUMA	26,051.00
319	3G	6315	LIXEL JOHN	50,696.00
320	3G	6295	BENSON GUYA	33,009.00
321	3G	6253	DAVID ODERA	38,437.00

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322	3G	6257	SAMUEL OCHIENG	26,230.00
323	3G	6269	DAVID OKOTH	55,679.00
324	3R	6104	LUCKY KANGU MATANO	66,009.00
325	3R	6146	ODHIAMBO CHARLES	26,070.00
326	3R	6162	ERICK JACK HONGO	77,606.00
327	3R	6246	DENIS OCHIENG	54,032.00
328	3R	6222	JOHANA ASIANGA	53,126.00
329	3R	6234	VIMAL LUCAS	71,187.00
330	3R	6210	OTIENO SULA	56,909.00
331	3R	6270	NAHUM BELVIN	39,385.00
332	3R	6251	EUGENE OTIENO	59,682.00
333	3R	6258	MWENDWA JOSEPH	38,750.00
334	3R	6158	PETER ONYANGO GIGS	47,262.00
335	3R	6267	BLESSING JOHN	63,715.00
336	3R	6275	CALVIN OWINO	30,587.00
337	3R	6278	FRANCIS OKOTH	44,015.00
338	3R	6230	OCHOLA COLLINS ODIRE	50,645.00

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339	3R	6294	LAMECK OWINO	53,013.00
340	3R	6282	JUMA DICKSON	34,820.00
341	3R	6310	JOSEPH ONDAGO	39,974.00
342	3R	6166	PIUS ONYANGO OWUOR	77,363.00
343	3R	6238	ROBERT OUMA	68,378.00
344	3R	6255	ODHIAMBO LORIAN	61,990.00
345	3R	6262	PRINCE NEON	48,255.00
346	3R	6302	BYRON OCHIENG	27,186.00
347	3R	6314	OLUNGA BILLY	30,801.00
348	4B	6621	OTIENO VINCENT	42,590.00
349	4B	6137	SAMUEL CLOY	63,486.00
350	4B	6028	ONYANGO DAVID	37,619.00
351	4B	6060	JOHN EKESA	73,129.00
352	4B	6036	SETH OTERE	77,022.00
353	4B	6134	CALVIN OMONDI OTIENO	52,440.00
354	4B	6102	CLINTON OCHIENG	28,234.00
355	4B	6045	SAMUEL OKAKA	32,869.00

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356	4B	7083	MAURICE OTIENO OWUOR	47,570.00
357	4B	6623	SHEM ODHIAMBO OTIENO	34,654.00
358	4B	6108	SYLVESTER ONYANGO	66,976.00
359	4B	6096	ABRAHAM ONGONG'A	68,423.00
360	4B	6114	MORGAN OCHIENG	40,654.00
361	4B	6034	KENNEDY OWINO	66,126.00
362	4B	6039	VICTOR OTIENO	31,169.00
363	4B	6075	JOHN AGUNDA	70,582.00
364	4B	6072	EZRA M. KEBASO	64,953.00
365	4B	6081	XAVIER ODIWUOR	40,181.00
366	4B	6117	AUSTINE ONYANGO OINDO	46,482.00
367	4G	5954	IAN OTIENO OMONDI	32,776.00
368	4G	5957	IAN OUMA ONYANGO	68,758.00
369	4G	5963	TONY AMOS	43,313.00
370	4G	5966	DENZEL OTIENO	59,213.00
371	4G	5975	CLERKSTONE OWINYO	29,694.00
372	4G	5987	DARLVINE OWINO	41,472.00

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373	4G	6067	WILLY ALEX ODUOR	54,560.00
374	4G	6079	GREPHERS OKOTH	65,221.00
375	4G	6097	FELIX OTHULO	35,318.00
376	4G	6103	ELVIS OMONDI ODUOR	36,871.00
377	4G	6109	JASON MOKUA SAGINI	69,442.00
378	4G	6112	JOSEPHAT OUMA	30,623.00
379	4G	6123	GABRIEL OCHIENG	62,235.00
380	4G	6132	GEOFFREY OKOTH	72,923.00
381	4G	6135	WALTER ONYANGO	48,991.00
382	4G	6138	TRAVERS ONDWAS	26,684.00
383	4G	6313	DILAN OMONDI OTIENO	74,440.00
384	4G	7010	KIM MESO OKELLO	68,440.00
385	4R	5955	BONVENTURE ODUOR	58,472.00
386	4R	5958	JACKTON OKOTH	57,395.00
387	4R	6130	PAUL S.B. GAUMBA	47,713.00
388	4R	6126	ELVIS OCHIENG	60,609.00
389	4R	7080	IMOJIR NESTUS	33,102.00

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390	4R	6053	EZRA OSIEKO OBANDO	77,982.00
391	4R	6116	CHARLES ONYANGO	26,175.00
392	4R	5961	MANYALA OKSURD	64,578.00
393	4R	6089	SAMUEL OKETCH	78,213.00
394	4R	6092	SAMUEL CHISAKA	33,999.00
395	4R	6610	KEVIN ONYANGO	50,186.00
396	4R	6607	GABRIEL ODHIAMBO	38,372.00
397	4R	6124	WILLIAM OYOO	59,847.00
398	4R	6065	PAUL OMONDI	35,385.00
399	4R	6113	EMMANUEL BARASA	25,949.00
400	4R	6133	MICHAEL OTIENO	46,229.00
401	4R	6136	VINCENT OMONDI	46,647.00
402	4R	6631	NICHOLAS ODHIAMBO	37,883.00
403	4G	6023	JASPER OSAMO	65,400.00
404	4G	6029	BRIAN LARRY OMONDI	35,600.00
405	4G	6035	BYRON OUMA	47,800.00
406	4G	6037	FELIX OKELLO	29,876.00

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407	4G	6049	ROBERT B. OBUYA	40,625.00
408	4G	6058	FELIX NYADWARO	46,789.00
409	4G	6067	WILLY ALEX ODUOR	67,890.00
410	4G	6135	WALTER ONYANGO	29,876.00
411	4G	6138	TRAVERS OND WAS	50,987.00
412	4G	6313	DILAN OMONDI OTIENO	66,789.00
413	4G	7010	KIM MESO OKELLO	40,786.00
414	4V	5955	BONVENTURE ODUOR	39,876.00
415	4V	5958	JACKTON OKOTH	46,342.00
416	4V	5961	MANYALA OKSUD	37,890.00
417	4V	5964	ELVIS OKOTH	67,543.00
418	4V	5970	DAUDI OOKO	16,700.00
419	4B	6174	ASIRO FELIX	34,453.00
420	4B	6202	COLLINCE OLUOCH	8,964.00
421	4B	6210	OTIENO SILA	2,469.00
422	4B	6222	JOHANA ASIANGA	25,896.00
423	4B	6230	OCHOLA COLLINS ODIRE	27,896.00

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424	4B	6234	VIMAL LUCAS	56,952.00
425	4B	6238	ROBERT OUMA	36,987.00
426	4B	6246	DENIS OCHIENG	41,258.00
427	4B	6251	EUGENE OTIENO	19,785.00
428	4B	6255	ODHIAMBO LORIAN	15,625.00
429	4B	6258	MWENDWA JOSEPH	19,658.00
430	4B	6302	BYRON OCHIENG	51,230.00
431	4B	6310	JOSEPH ONDAGO	65,489.00
432	4B	6314	OLUNGA BILLY	39,685.00
433	4G	6612	JUNAL OCHIENG	49,723.00
434	4G	5968	JOSEPH JUMA OTIENO	18,214.00
435	4G	5971	DERICK JUNIOR OOKO	34,453.00
436	4G	5977	LEVIN OTIENO OUMA	56,980.00
437	4G	5986	FELIX S. ODHIAMBO	17,894.00
438	4G	5992	EUGENE OTIENO	15,900.00
439	4G	6001	GEORGE O. JAKOYO	45,362.00
440	4G	6019	OSCA OYOO	23,714.65

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441	4G	6028	ONYANGO DAVID	14,562.00
442	4G	6034	KENNEDY OWINO	32,560.00
443	4G	6036	SETH OTERE	42,369.00
444	4G	6039	VICTOR OTIENO	12,543.00
445	4G	6045	SAMUEL OKAKA	87,560.00
446	4G	6060	JOHN EKESA	34,453.00
447	4G	6075	JOHN AGUNDA	69,550.00
448	4G	6078	EZRA M. KEBASO	33,705.00
449	4G	6081	XAVIER ODIWUOR	46,590.00
450	4G	6137	SAMUEL CLOY	25,896.00
451	4B	6621	OTIENO VINCENT	36,789.00
452	4B	6623	SHEM ODHIAMBO OTIENO	45,230.00
453	4B	7083	MAURICE OTIENO OWUOR	23,560.00
454	1 B	6761	JOHN O. OMONDI	12,609.00
455	1 B	6766	OCHIENG CLINTON	16,900.00
456	1 B	6776	FIDEL CASTRO	17,400.00
457	1 B	6786	JOHNSLEY B. OWINO	2,604.00

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458	1 B	6791	RONALD ONYANGO	13,200.00
459	1 B	6796	TONNY OTAYA	14,065.00
460	1 B	6816	OLOKO FELIX OMONDI	21,700.00
461	1 B	6821	FELTON RAPH OMONDI	19,350.00
462	1 B	6831	JOHN OTIENO	20,450.00
463	1 B	6836	ISAAC OGADA	21,365.00
464	1 B	6856	DENZEL C. ODHIAMBO	32,074.00
465	1 B	6876	OMONDI MIKE	15,602.00
466	1 B	6881	ODHIAMBO MILLAN	32,091.00
467	1 B	6891	OMONDI FELIX	34,053.00
468	1 B	6901	ODUOR JOHN ROBERT	34,453.00
469	1 B	6931	EMMANUEL O. OCHIENG	37,025.00
470	1 B	7078	JOHN OMONDI OTIENO	16,023.00
471	1 B	7081	WUOR MAJIEK RUACH	19,087.00
472	1G	6747	OTIENO IAN ODHIAMBO	27,100.00
473	1G	6757	ODUOR PHABIAN	28,953.00
474	1G	6762	JOSEPH O. OTIENO	14,523.00

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475	1G	6767	MICHAEL ASEMBO	33,200.00
476	1G	6777	BRAVIN S. OWINO	12,900.00
477	1G	6782	ODHIAMBO ISAAC	14,700.00
478	1G	6837	JAVAN PHESTUS	19,250.00
479	1G	6842	OCHIENG COLLINS OMONDI	1,250.00
480	1G	6847	WANDIKA F. ODHIAMBO	4,580.00
481	1G	6862	OTIENO JERRY	3,970.00
482	1G	6867	OMONDI DANIEL ODHIAMBO	5,623.00
483	1G	6872	BONIFACE OUMA OGOLA	1,236.00
484	1G	6877	CYRILL OCHIENG	7,161.00
485	1G	6882	OCHIENG RAMSEY	10,429.00
486	1G	6887	GEOFFREY OJWANG	15,626.00
487	1G	6892	WERA NAFTALY	14,929.00
488	1G	6897	OUMA STEVEN	2,929.00
489	1G	6902	DAVID OPIYO	7,624.00
490	1G	6917	NYANGWESO SAMUEL	15,894.00
491	1G	7065	OTIENO FRANKLINE	16,429.00
492	1G	7087	BONFACE MATENGO	40,535.00
493	1G	7089	LAWRENCE AWALA	15,161.00

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494	1M	6965	VINCENT OUMA	32,429.00
495	1M	6979	FREDRICK ODHIAMBO	10,696.00
496	1M	6987	ONYANGO M. OMONDI	10,429.00
497	1M	6993	IAN JOSHUA	40,535.00
498	1M	6995	VICTOR O. ONYANGO	40,535.00
499	1M	6997	ABIUD O. OCHIENG	30,429.00
500	1M	6999	JOHN PESA	27,800.00
501	1M	7001	JOSHUA AMOLO	13,400.00
502	1M	7003	ONYANGO MAXWEL	16,900.00
503	1M	7005	RAPHAEL ODHIAMBO	17,340.00
504	1M	7007	EVEN ONYANGO	19,680.00
505	1M	7009	AMOLO NICODEMUS	26,300.00
506	1M	7011	BILL WESONGA	24,698.00
507	1M	7013	ELIAS MALCOLM	4,890.00
508	1M	7041	KISANYI DAVID	9,871.00
509	1M	7053	ALEX NAMUYA	9,754.00
510	1M	7059	ONYANGO BARACK	9,582.00
511	1M	7061	SHADRACK OGOLA	

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				8,562.00
512	1M	7071	CLINTON OMONDI	3,654.00
513	1R	6619	OWINO PETER OWINO	7,984.00
514	1R	6635	OCHIENG IVAN MITCH	34,453.00
515	1R	6640	OTIENO BILLY	3,987.00
516	1R	6645	RYAN NIGEL ODHIAMBO	5,984.00
517	1R	6660	FERDINAND OJJO	2,639.00
518	1R	6665	STEVE ODUOR	14,700.00
519	1R	6700	FOSDICK OPIYO	12,900.00
520	1R	6710	RONICS ODHIAMBO	12,698.00
521	1R	6735	PAUL ANNAN	26,905.00
522	1R	6740	MOSES ODHIAMBO	34,453.00
523	1R	6755	LEONARD O. MIHOYA	34,453.00
524	1R	6760	JUDE WELINGTON	9,980.00
525	1R	6765	WAYNE RONEY ODHIAMBO	10,140.00
526	1R	6770	HENRY OMONDI	4,256.00
527	1R	6780	ABEDNEA FORTUNE OTIENO	1,036.00

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528	1R	6815	IVAN OKOMO	10,746.00
529	1R	6820	STEVEN RAY OCHIENG	12,365.00
530	1R	6875	MATHEWS OLUM	14,896.00
531	1R	6905	ABRAHAM ORWA	14,025.00
532	1R	7073	MICHAEL ONYANGO	4,406.00
533	1R	7079	NICHOLAS TSAM ODHIAMBO	33,412.00
534	1V	6633	BRIAN JUMA OCHIENG	9,870.00
535	1V	6645	CODY NOAH MUMO	10,150.00
536	1V	6653	BARACK ODHIAMBO	12,360.00
537	1V	6683	SAMMY O. TAMBO	12,546.00
538	1V	6688	DENNIS OTIENO	13,310.00
539	1V	6698	NIKANOON WILLIAM OKOTH	20,150.00
540	1V	6703	WAYNE OKELLO	25,450.00
541	1V	6733	ODONGO JAMES	26,310.00
542	1V	6743	FELIX OTIENO	27,817.00
543	1V	6748	GEORGE OJWANG'	26,370.00
544	1V	6753	NICHOLAS ODHIAMBO OTIENO	7,890.00

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545	1V	6763	ALFRED O. ORWA	25,690.00
546	1V	6778	DANCUN ONYANGO	26,948.00
547	1V	6783	EMMANUEL RAMSLEY	25,691.00
548	1V	6788	EMMANUEL OTIENO	29,361.00
549	1W	6818	IVAN ROONEY ODUOR	29,487.00
550	1W	6848	EVANS ODUOR	29,654.00
551	1W	6863	GREGORY OTIENO	4,623.00
552	1W	6868	BRIGHTON OSINO	29,458.00
553	1W	6923	CLEVIAS ONYANGO	28,750.00
554	1W	6928	PATRICK OTIENO	29,360.00
555	1W	6933	DELMIS OKOTE	24,512.00
556	1W	7067	EDWARD OYUGI	30,210.00
557	1W	7088	JOELEPH ODUOR	23,569.00
558	1W	6950	ISIGI WESLEY CHAMWADA	10,650.00
559	1W	6952	OTIENO BRIGHTONE	11,968.00
560	1W	6958	LUCAS ODHIAMBO GOWON	17,450.00
561	1W	6960	ALVIN OUMA	27,840.00

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562	1W	6964	CHRISTOGOMUS OKINYO	29,630.00
563	1W	6966	KHARL GEIPEL	29,840.00
564	1W	7028	GEOFFREY JUMA	25,630.00
565	1W	7030	OPERE MUSA	24,560.00
566	1W	7056	HUMPHREY O. OTIENO	23,690.00
567	1W	7060	DEAHAN DENIVER	18,975.00
568	1W	7062	EDWIN OCHIENG	18,956.00
569	1W	7068	MARTIN OTIENO OCHIENG	16,235.00
570	1W	7070	GODFREY WILTON	19,542.00
571	1W	7072	FELIX ODHIAMBO OLOO	22,360.00
572	1W	7076	ABIDAN RASHA MOSES	22,213.00
573	1W	6639	DESMOND ODHIAMBO OTIENO	23,695.00
574	1W	6649	GEORGE OMONDI	24,560.00
575	1W	6654	SOKIA ALEX LENI	26,312.00
576	1W	6664	ELIJAH MTENDE MKALLA	27,819.00
577	1W	6674	HENDRICK JOHNS	25,463.00
578	1W	6679	ODIPO LUCAS	4,498.00

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579	1W	6699	OTIENO JAVAN OMONDI	7,895.00
580	2B	6709	ONGILI VICTOR AMANDO	9,563.00
581	2B	6714	DANCUN OOKO	9,863.00
582	2B	6719	MARTIN TONY OMONDI	11,236.00
583	2B	6724	ERICK OUMA ONYANGO	15,360.00
584	2B	6734	JUMA OWEN BOAZ	26,950.00
585	2B	6739	MAXIMILIAN KOLBE	28,950.00
586	2B	6749	AUSTINE ODIWUOR	34,453.00
587	2B	6769	CHARLES TREVOR	34,453.00
588	2B	6794	MADARA SEANDON DEUEL	17,360.00
589	2B	6799	SHISIA BRIGHTONE AKHALIRA	18,256.00
590	2B	6819	CHRIS ABONG OMONDI	19,362.00
591	2B	6829	RANDY NORBY OCHIENG	16,235.00
592	2B	6839	LINCOLN OMONDI OWINO	14,587.00
593	2B	6849	BRIAN ODHIAMBO	15,362.00
594	2B	6864	LAMECK ODUOR	19,520.00
595	2B	6884	ARUWA TREVEZ	2,540.00

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596	2B	6899	ONYANGO GODWIN OKINYI	28,321.00
597	2B	6909	OTIENO EDDY OCHIENG	30,500.00
598	2B	6914	REUBEN RODGERS SIKUKU	30,600.00
599	2B	6919	OTIENO EMMANUEL	15,987.00
600	2B	6934	AYIET AWAN AYIET	30,700.00
601	2B	7085	ALPHONCE OTIENO	30,965.00
602	2B	6369	OTIENO DOMNIC ALAMBO	30,458.00
603	2B	6874	OCHIENG DAVANCE	31,310.00
604	2B	6335	SAID MUBARAK OPILO	34,500.00
605	2B	6343	MORICE OKINYO OCHIENG	40,310.00
606	2B	6347	FRANKLINE O. OWUOR	45,100.00
607	2G	6534	OCHOLA DAREL	19,852.00
608	2G	6547	EMMANUEL OGOLA	26,950.00
609	2G	6558	OKOTH SYLVESTER	44,802.00
610	2G	6562	ODERO LAWRENCE	19,371.00
611	2G	6566	WAOMBO SPENCER	29,563.00
612	2G	6570	OGUTU EMMANUEL BARAKA	34,453.00

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613	2G	6578	KELVIN NGALA MWANGANDI	38,954.00
614	2G	6582	RAJULA HARRY DEELAN	39,450.00
615	2G	6587	SOLOMON ODUOR ODHIAMBO	50,325.00
616	2G	6591	PHILIP ODONGO OTIENO	40,380.00
617	2G	6595	SYLVESTER O. OWINO	42,695.00
618	2G	6599	STEPHEN KURIA	34,453.00
619	2G	6336	NICHOLAS ODHIAMBO	39,769.00
620	2G	6344	YUGIN OMONDI	34,453.00
621	2G	6348	OCHIENG OLIVER OTIENO	19,300.00
622	2G	6354	ROBERT M. WASIKE	20,866.00
623	2G	6357	TOBIAS W. WANJALA	44,350.00
624	2G	6361	KARENGO DAVID OYAMO	19,103.00
625	2G	6365	EMMANUEL W. LUMBASI	9,789.00
626	2G	6386	OYUGI CHRIS DON	10,250.00
627	2G	6402	ALVIN KIBET	14,800.00
628	2G	6410	ONYANGO MICHAEL	24,500.00
629	2G	6414	ODUOR JENS	44,900.00

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630	2G	6422	OCHANDA EMMANUEL MORGAN	19,823.00
631	2G	6423	BARACKA CEPHAS BORN	17,900.00
632	2G	6426	RICKY CLIF OTIENO	9,864.00
633	2R	6434	WILLIAM MAYEYA ODONGO	9,854.00
634	2R	6438	NEWTON ONYANGO	8,965.00
635	2R	6442	OUMA PETER OTIENO	27,900.00
636	2R	6454	OCHIENG OTIENO BRIGHTON	17,653.00
637	2R	6462	COLLINS O. LUMUMBA	34,453.00
638	2R	6466	WAYNE OCHIENG	44,800.00
639	2R	6479	JOSHUA ORODO OGEMA	48,965.00
640	2R	6483	DUNCAN OBONYO	49,600.00
641	2R	6487	FRANCIS OTIENO	56,952.00
642	2R	6491	OGUTU FELIX ONYANGO	44,580.00
643	2R	6499	CLINTON F. OTIENO	43,629.00
644	2R	6511	PHILIP NAMASAKA	42,100.00
645	2R	6515	NIGEL O. OWINO	45,600.00
646	2R	6519	MWARE BRADLEY L. O.	43,620.00

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647	2R	6523	JOHN PAUL LUGA	46,521.00
648	2R	6527	JESSE OCHIDO ONYANGO	34,453.00
649	2R	6535	FIDEL ODUOR	35,962.00
650	2R	6571	OTIENO JOHN MARK	39,560.00
651	2R	6588	DANIEL GITONGA	34,453.00
652	2R	6592	PAUL OCHIENG	38,954.00
653	2R	6596	ONDIEK GEORGE	43,756.00
654	2R	6600	PATRICK OTIENO	42,650.00
655	2R	6618	OWEN OTIENO ODHAMBO	36,920.00
656	2R	6341	ALOICE OMONDI OWINO	9,528.00
657	2R	6345	GEOFFREY MATARA ONDIEKI	34,453.00
658	2R	6358	SAMSON ONYANGO OWINO	30,900.00
659	2R	6366	NICHOLAS CLEOPAS OTIENO	34,453.00
660	2R	6379	OCHIENG ELTON	38,596.00
661	2R	6400	RADING DAVID	39,652.00
662	2R	6403	CECIL ANDREW OTIENO	44,900.00
663	2R	6407	BENARD MBOYELA	34,453.00

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664	2R	6431	REINHARD OBARE	45,987.00
665	2R	6435	OKWOMI DICKENS MAINA	39,566.00
666	2R	6439	BOAZ BWIRE	44,600.00
667	2R	6447	BENEDICT AWANDO	38,590.00
668	2R	6451	MARVIN OCHIENG	42,563.00
669	2W	6467	EDDY OCHIENG	36,900.00
670	2W	6471	VICTOR OTIENO	34,453.00
671	2W	6484	ONYANGO OMONDI HENRY	44,900.00
672	2W	6492	OTIENO LENOX	44,350.00
673	2W	6504	COLLINS ODHIAMBO	44,922.00
674	2W	6508	GRIFFINS CRAIG	6,980.00
675	2W	6512	TUMAINI WASHINGTON	9,870.00
676	2W	6516	OTIENO CALEB OKITE	12,569.00
677	2W	6520	FREDRICK OKOTH	44,360.00
678	2W	6524	ONYOO HILLAFY	54,260.00
679	2W	6532	ONYANGO FABREGAS	39,652.00
680	2W	6536	ANYANGO BRIAN	63,250.00

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681	2W	6545	FIDEL OWINO	44,789.00
682	2W	6550	BRIAN KIBUNGEI	54,250.00
683	2W	6554	LARSHAWN OCHIENG	39,658.00
684	2W	6564	ONANI SAM	44,560.00
685	2W	6568	REMY JAY GIFTON	34,453.00
686	2W	6574	DICKENS E. OCHIENG	39,650.00
687	2W	6576	BUGO RAFAEL OKUNA	44,123.00
688	2W	6584	JOSHUA OWANDA	45,689.00
689	2W	6593	STEPHEN ODHAMBO OTIENO	34,453.00
690	2W	6597	FIDEL RANDY	34,453.00
691	2W	6601	DANIEL OKOTH	56,325.00
692	2W	6813	OCHIENG MORGAN	55,200.00
693	2W	6338	BUNNY ASAKA	48,900.00
694	2W	6340	KHWAKA W. MUNENE	39,874.00
695	2W	6350	OWINO EDWARD	69,200.00
696	3B	6372	OUMA BENSON	34,453.00
697	3B	6383	MORAYI DANIEL KAYO	48,950.00

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698	3B	6384	FRANCIS OMONDI	44,620.00
699	3B	6404	ETYYANG E. OTEGERE	65,240.00
700	3B	6408	DAVID ODHIAMBO	78,900.00
701	3B	6428	OCHIENG CHRISPINE	80,300.00
702	3B	6436	JOSHUA MEROLE	58,423.00
703	3B	6444	OMONDI LENOX	36,987.00
704	3B	6456	OMONDI CHRISPINE	44,695.00
705	3B	6472	ONYANGO GEOFFREY	78,362.00
706	3B	6477	RYRONYON ODHIAMBO	80,200.00
707	3B	6481	OKOTH CHRISTOPHER	74,895.00
708	3B	6485	HUMPHREY APOLLO	45,698.00
709	3B	6493	MUSEWE ASHLEYCOLE	56,987.00
710	3B	6501	STEPHEN OTIENO	66,340.00
711	3B	6525	ROBERT OUMA	54,300.00
712	3B	6529	MOSES ODUOL	40,200.00
713	3B	6546	RYAN JEZERIN	20,988.00
714	3B	6551	OKWACH BRIAN	12,456.00

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715	3B	6565	DAN ODUOR	19,678.00
716	3B	6585	OMONDI CALTON	14,567.00
717	3B	6594	ROBERT HARON	13,900.00
718	3B	6598	DAVID DOLO	34,500.00
719	3B	6625	DENIS OUMA	34,566.00
720	3B	6930	JOHN OCHIENG	6,789.00
721	3B	7090	PHABIAN ODUOR	34,566.00
722	3B	7091	PHILIP WENDO	20,244.00
723	3B	6144	MLAY INNOCENT ZAWADI	25,000.35
724	3B	6148	APOLLO PHAREL WILLIAM	21,000.00
TOTAL				24,925,454.00