

REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

OF DATE: 16 JUN 2026

DAY.

Tuesday

TABLED
BY:

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

CLERK-AT
THE-TABLE:

Lemale

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

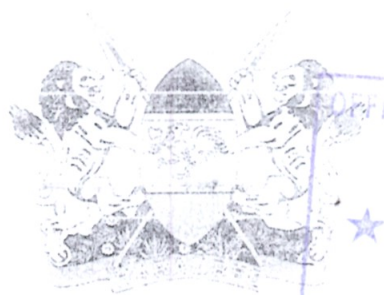
ON

RANG'ALA BOYS HIGH SCHOOL

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

SIAYA COUNTY

Revised 30th June 2021



RANG'ALA BOYS HIGH SCHOOL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDING
30th JUNE 2021

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

(Leave this page blank)

Page 1 of 1

Page 1 of 1

Page 1 of 1

Table of Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Key School Information and Management	iii
3. Summary Report of Performance of The School	vii
4. Statement of School Management Responsibility	xvii
5. Report Of The Independent Auditors <i>(To be attached)</i>	xviii
6. Statement Of Receipts and Payments For the Year Ended 30 th June 2021	1
7. Statement of Assets and Liabilities As At 30 th June 2021	2
8. Statement of Cash Flows for the Year Ended 30 th June 2021	3
9. Statement Of Budgeted Versus / actual Amounts for The Year Ended 30 th June 2021	5
10. Significant Accounting Policies	8
11. Notes To The Financial Statements	10
12. Annexes.....	Error! Bookmark not defined.

b. 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
FDSE	

c. Key School Information and Management

a. Background information

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

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

The school is a boarding school and has 779 students as at 30th June 2021. It has 13 streams and 45 teachers of which employed by the TSC while 33 are by the School Board of Management.

(b). School Board of Management - Board Members

The School Board of Management established under Section 55 of the Basic Education Act, 2013; is composed of the following members:

Ref.	Name of Board Member	Designation	Date of appointment
1	MR. AYUGI STEPHEN	Chairperson	20TH SEPT 2018
2	MR. JOHN SEWE	Secretary/Principal	20TH SEPT 2018
3	REV. FR. EDMOND ONYANGO	Member - Sponsor Rep.	20TH SEPT 2018
4	MRS. MUHOMA CHRISTABEL	Member - Community Rep.	20TH SEPT 2018
5	MR. OCHIENG MARTINE	Member - Community Rep.	20TH SEPT 2018
6	MRS. OJURO JANE	Member - Teachers Rep.	20TH SEPT 2018
7	MR. NYAGIGO PHILIP	Member - Community Rep.	20TH SEPT 2018
8	MRS. AGORO SUSAN	Member - Sponsor Rep.	20TH SEPT 2018
9	MR. ODHAMBO SYLVESTER	Member - CEB Rep.	20TH SEPT 2018
10	MRS. AWINO LORRAINE	Member - Community Rep.	20TH SEPT 2018
11	MR. OWINO JACKOB	Member - Sponsor Rep.	20TH SEPT 2018
12	MR. ABONYO ALOO FELISTERS	Member - Sponsor Rep.	20TH SEPT 2018
13	MRS. ATIENO EVERLINE	Member - Community Rep.	20TH SEPT 2018
14	MR. OKOTH VINCENT	Member - Special Needs Rep	20TH SEPT 2018
15	N/A	Member - Students' Rep.	N/A

The functions of the School Board of Management are to:

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

C. Committees of the Board

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

		ONYANGO	
		PHILIP NYAGIGO	Member
		VINCENT OKOTH	Member

4	Academic Committee	MR. OMONDI JACKOB	Chairman
		MRS. JANE OJUPO	Secretary
		MRS. AGORO SUSAN	Member
		MR. NYAGICO PHILIP	Member
5	Development Committee		Chairman
			Secretary
			Member
			Member
			Member
6	Discipline, Ethics & Integrity Comm.	MR. JOHN SEWE	Chairman
		MRS. MUKHOMA CHRISTABEL	Secretary
		MRS. AWINO LORRAINE	Member
		MS. EVERLINE OTIENO	Member
		JOHN J. GOWA	Member
7	Human Rights & Students Welfare Comm.		Chairman
			Secretary
			Member

d. School operation Management

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

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

e. Schools contacts

Post Office Box : 100 - Code 40606, Ugunja
 Telephone : 0721297666
 E-mail : Rang'alaboyssec@gmail.com

f. School Bankers

The school operated the following 4 bank accounts:

1. Name of Bank : Kenya Commercial Bank (School Fund Account)
Branch : Ugunja
Account Number : 1108392460
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 : 1106968872
4. Name of Bank : Kenya Commercial Bank (Infrastructure Account)
Branch : Ugunja
Account Number : 1270584838
5. Name of Bank : M-pesa Paybill
Paybill Number : 622723
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

e. 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	2021	2020	2019
SURPLUS	1,419,860.47	986,453.50	8,814,544.00

SURPLUS /DEFICIT FOR THE LAST THREE YEARS

10,000,000.00
9,000,000.00
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

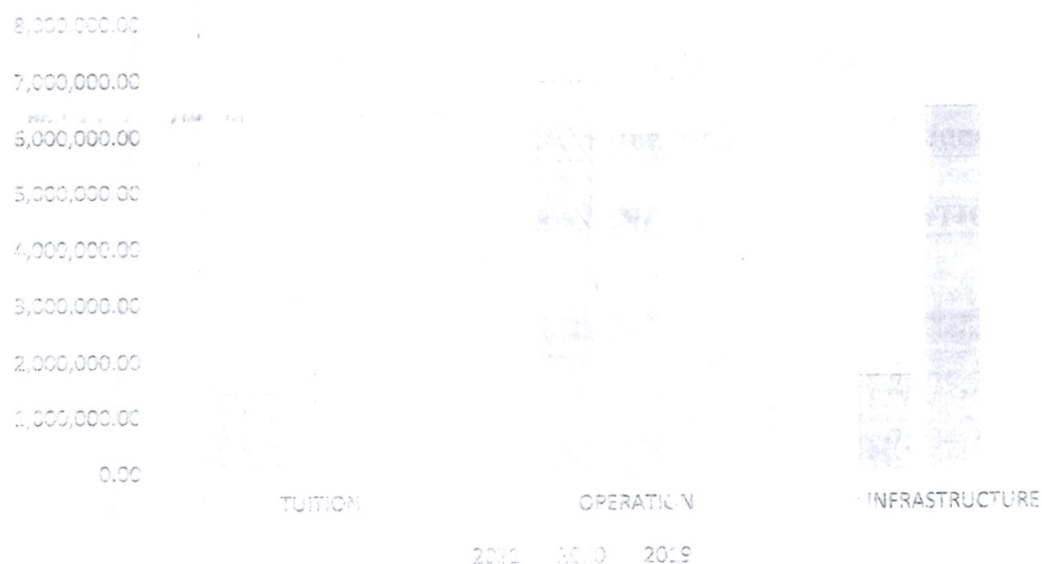
SURPLUS

2021 2020 2019

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

ACCOUNTS	2021	2020	2019
TUITION	1,432,201.47	1,540,051.00	2,679,777.17
OPERATION	6,959,020.60	6,019,075.00	7,434,258.00
INFRASTRUCTURE	1,704,000.00	6,478,068.20	-

CAPITATION GRANTS FOR THE LAST THREE YEARS



RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

RATIO OF CAPITATION GRANT PER STUDENT OVER THE LAST THREE YEARS

ACCOUNT	2021	2020	2019
TUITION	1,828.00	0.00	0.00
OPERATION	10,289.00	0.00	0.00
INFRASTRUCTURE	5,267.00		

RATIO OF CAPITATION PER STUDENT OVER THE LAST THREE YEARS



RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements for the period ending 30th June 2021

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

ACCOUNT	2021	2020	2019
SCHOOL FUND	12,381,160.00	31,374,615.00	38,229,970.00
MISCELLANEOUS	59,000.00	0.00	0.00

OVERVIEW OF OTHER INCOMES FOR THE LAST THREE YEARS

45,000,000.00
40,000,000.00
35,000,000.00
30,000,000.00
25,000,000.00
20,000,000.00
15,000,000.00
10,000,000.00
5,000,000.00
0.00

SCHOOL FUND

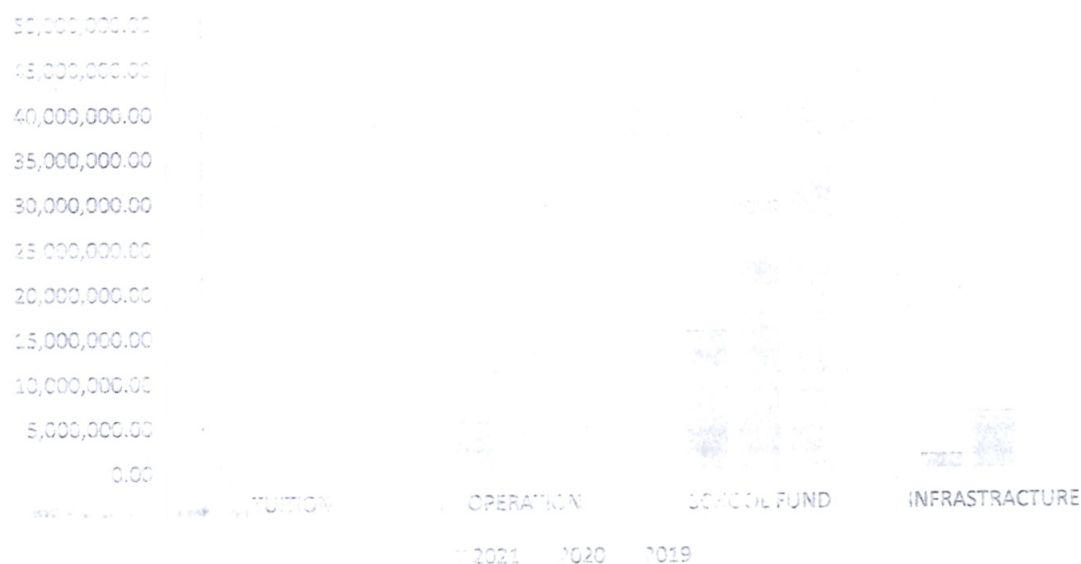
MISCELLANEOUS

2021 2020 2019

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

ACCOUNT	2021	2020	2019
TUITION	884,429.00	1,161,535.00	2,703,583.37
OPERATION	5,524,398.00	5,888,152.30	8,173,785.00
SCHOOL FUND	15,558,301.50	29,968,876.30	45,731,931.00
INFRASTRUCTURE	1,728,238.00	6,478,068.20	-

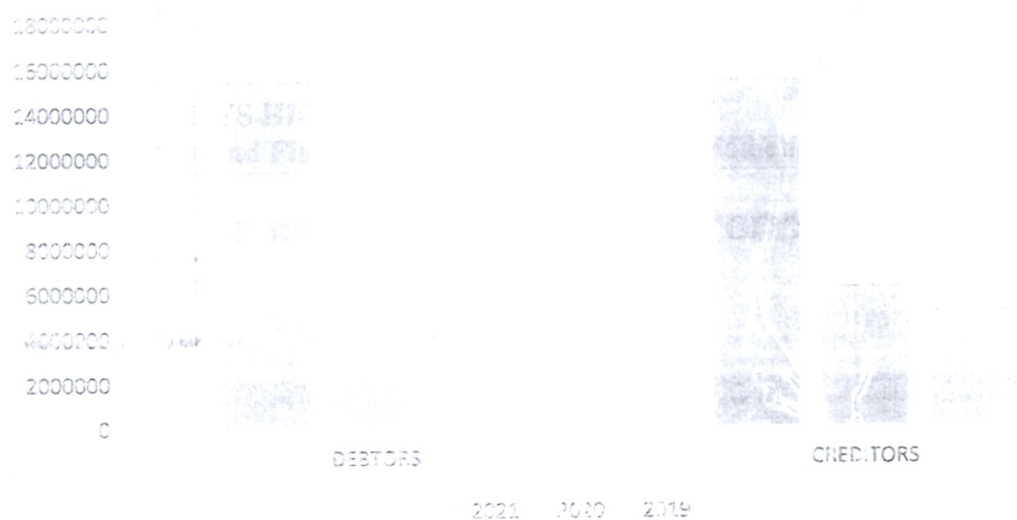
GROWTH IN EXPENDITURE FOR THE LAST THREE YEARS



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

ACCOUNTS	2021	2020	2019
DEBTORS	15,435,025.00	7,289,033.00	15,940,314.65
CREDITORS	15,435,025.00	6,200,611.00	5,121,069.49

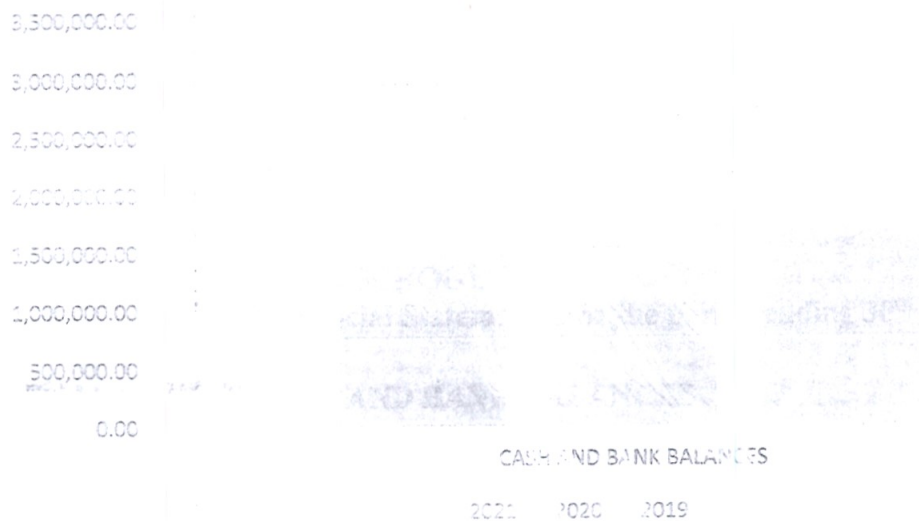
MOVEMENT OF DEBTORS AND CREDITORS FOR THE LAST THREE YEARS



MOVEMENT OF CASH AND BANK BALANCES

ACCOUNT	2021	2020	2019
CASH AND BANK BALANCES	2,967,584.00	1,547,723.70	1,956,857.42

MOVEMENT OF CASH AND BANK BALANCES FOR THE LAST THREE YEARS



b) Teacher student ratio:

	No. of Teachers	Shortage
Teacher-Student Ratio	1:100	
No. of teachers posted to the school during the year	10	
No. of teachers transferred/retired during the year	0	
No. of teachers employed by TSC during the year	10	
No. of teachers employed by BOM during the year	0	
Teachers per Subject:		
English/Literature	2	1
Kiswahili	1	1
Mathematics	2	1
Biology	1	1
Physics	2	1
Chemistry	2	1
History	3	1
CRE	2	1
Geography	2	1
Agriculture	1	1
Business Studies	2	1
Computer Studies	0	1
French	0	1
Computer Studies	0	0

c. Mean score in the 2022 KCSE:

YEAR	ENT	A	A-	B+	B	B-	C+	X	Y
2018	181	0	0	4	8	16	23	0	0
2019	146	0	1	4	5	9	10	0	0
2020	201	0	0	2	9	21	29	2	0

d. Number of Candidates in the 2021 KCSE:

Year	Actual Number of candidates who sat for KCSE	Number of candidates who met University entry	Percentage (%)
2018	181	51	28%
2019	146	29	19%
2020	201	61	30%

f. Capacity of the school:

Details	Actual Number	Shortage	Total Required
Student Enrolment	782	0	
Dormitories	7	3	10
Classrooms	16	1	17
Toilets	36	0	31
Bathrooms	3		
Library	1	1	2
Computer Lab	1	1	2
Dining Hall	0	1	1
Laboratories	2	1	3

g. Development projects carried out by the school:

The following development projects were undertaken in the year ended 30th June 2021:

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



.....
School Principal

c. 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).

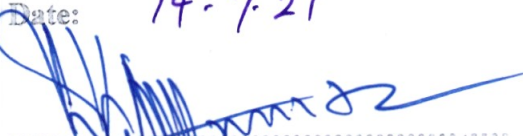
The Board of Management is of the opinion that the school's financial statements give a true and fair view of the state of the school's transactions during the financial year ended 30th June, 2021, and of the school's financial position as at that date.



Name: OTIENO A EVERLING

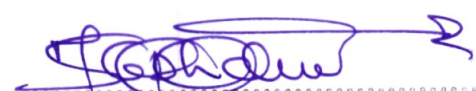
Designation: Chairman, School Board of Management

Date: 14.7.21


Name: ELIAS OGUNJA

Designation: School Principal & Secretary to Board of Management

Date: 14/07/2021


Name: STEPHEN ODHIAMBO

Designation: Bursar/ Finance Officer

Date: 14/7/2021

Stephen Odhiambo

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR GENERAL ON RANG'ALA BOYS HIGH SCHOOL FOR THE SIX (6) MONTHS PERIOD ENDED 30 JUNE, 2021 – 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 18, which comprise of the statement of assets and liabilities as at

Report of the Auditor General on Rang'ala Boys High School for the Six (6) Months Period ended 30 June, 2021 – Siaya County

30 June, 2021 and the statement of receipts and payments, statement of cash flows and statement of budgeted versus actual amounts for the period 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, 2021 and of its financial performance and its cash flows for the period 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. Inaccuracies in the Financial Statements

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects an opening balance of Kshs.1,638,173 in respect to bank accounts held. However, the statement of cash flows reflects a balance of Kshs.1,547,723, resulting in an unexplained variance of Kshs.90,450. Further, the statement reflects fund balance brought forward of Kshs.1,547,723 as at 1 July, 2020. However, the closing balance as at 30 June, 2020 reflects Kshs.1,638,173 resulting to an unexplained variance of Kshs.90,450.

In addition, the statement of assets and liabilities reflects accounts payables balance of Kshs.20,229,216 which varies with corresponding balance of Kshs.6,200,611 as disclosed in Note 14 to the financial statements, resulting to an unexplained variance of Kshs.14,028,605.

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

2. Unsupported Accounts Receivables

The statement of assets and liabilities reflects accounts receivables balance of Kshs.15,435,025 as disclosed in Note 13 to the financial statements. However, the supporting schedules, detailed aging analysis and issued invoices were not provided for audit review.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.15,435,025 could not be confirmed.

3. Unsupported Accounts Payables

The statement of assets and liabilities reflects accounts payables balance of Kshs.15,435,025 as disclosed in Note 14 to the financial statements. However, the supporting schedule reflects a balance of Kshs.11,562,819, resulting in an unexplained variance of Kshs.3,872,206. Further, 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 accounts payables balance of Kshs.15,435,025 could not be confirmed.

4. Overstated Operations Expenses

The statement of receipts and payments reflects government grants for operations of Kshs.6,959,020 which includes maintenance and improvement amount of Kshs.1,704,000 as disclosed in Note 2 to the financial statements. However, review of the financial statements revealed that the receipts were also reported under Note 3 resulting to an overstatement.

In the circumstances, the accuracy and completeness of the government grants for operations amounting to Kshs.6,959,020 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.39,244,651 and Kshs.28,869,986 respectively, resulting in an under-funding of Kshs.10,374,665 or 26% of the budget. Similarly, the School spent an amount of Kshs.23,703,923 against actual receipts amounting to Kshs.28,869,986 resulting in an under-utilization of Kshs.5,166,063 or 18% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the 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 - Unaudited Comparative Balances

I draw your attention to the fact that prior to the 2020/2021 financial year, schools were not preparing financial statements for audit pursuant to Article 229(5) of the Constitution. The Article mandates the Auditor-General to audit and report on the accounts of any entity that is funded from public funds. Although the financial statements presented for audit include comparative balances for the year ended 30 June, 2020, the 2020/2021 financial year is considered as the first year of audit for schools. Therefore, the audit procedures undertaken did not extend to confirm the opening balances or the comparative information for the prior-year.

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, 2021. This was contrary to Section 81(4) of the Public Finance Management Act, 2012 which states that not later than three months after the end of each financial year, the Accounting Officer for an entity shall submit the entity's financial statements to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury and the Commission on Revenue Allocation.

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

2. Erroneous Financial Reporting Period

The first set of financial statements submitted for audit was for the six (6) months period to 30 June, 2021. However, the financial statements presented were indicated as for the financial year ended 30 June, 2021. This was contrary to the provisions of Section 1.2.2 (1) of the State Department of Early Learning and Basic Education Circular Ref: MOE/DSAS/FIN/17/1/17 dated 19 August, 2021 on implementation of International Public Sector Accounting Standards in Public Secondary Schools in Kenya which provides that Schools that have submitted their financial statements for the financial year ending 31 December, 2020 shall prepare six (6) months financial statements for 1 January, 2021 to 30 June, 2021.

In the circumstances, Management was in breach with the Public Sector Accounting Standards Board guidelines.

3. Under Funding of Capitation Grants

The statement of receipts and payments reflects capitation grants for tuition and capitation grants for operations amount of Kshs.1,432,201 and Kshs.6,959,020 respectively as disclosed in Note 1 and Note 2 to the financial statements. During the year under review, the School had an average enrolment of 852 students recorded in National Education Management Information System (NEMIS) translating to expected capitation of Kshs.18,951,888. As a result the school was underfunded by Kshs.9,271,204.

In the circumstances, the school may have experienced constraints in implementing planned academic and operational activities due to the shortfall in capitation funding.

4. Unbalanced Budget

The statement of budgeted versus actual amounts for the year ended 30 June, 2021 reflects Kshs.39,244,651 in respect to the final income budget against final expenditure budget of Kshs.32,264,798 resulting in a budget deficit of Kshs.6,979,853. 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.15,435,025 in respect of fees arrears as disclosed in Note 13b to the financial statements. Included in the balance are receivables balance of Kshs.10,716,076 which had 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

12 May, 2026

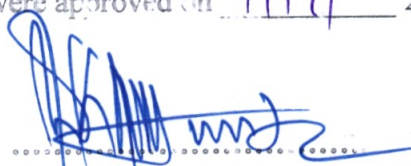
6. Statement Of Receipts and Payments For the Year Ended**30th June 2021**

DESCRIPTION OF VOTE HEAD	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Capitation grants for tuition	1	1,432,201.47	1,540,051.00
Capitation grants for operations	2	6,959,020.60	6,010,075.00
Government Grants for Infrastructure	3	1,704,000.00	6,478,068.20
School Fund Income- Parents' Contributions	4	14,971,004.90	31,374,615.00
Miscellaneous income	5	59,000.00	
TOTAL RECEIPTS		25,125,226.97	45,402,809.20
PAYMENTS			
Payments for Tuition	6	884,429.00	1,161,535.00
Payments for operations	7	5,524,398.00	5,888,152.40
Payments for Infrastructure	8	1,728,238.00	7,397,792.00
Boarding and school fund payments	9	15,568,301.50	29,968,876.30
TOTAL PAYMENTS		23,705,366.50	44,416,355.70
SURPLUS/DEFICIT		1,419,860.47	986,453.50

The school financial statements were approved on 14/7/ 2021 and signed by:

Name: Otieno A. EVERLINE

Chair BOM

Date: 14/7/2021

Name: LUCAS OLUNDA

School Principal/ Secretary to BOM

Date: 14/07/2021

Name: Stephen Otieno

Bursar/ Finance Officer

Date: 14/7/2021

7. Statement of Assets and Liabilities As At 30th June 2021

Description	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	2,088,715.46	1,638,173.86
Cash Balances	11	878,869.00	-
Short term Investment		-	-
Total Cash and Cash Equivalents		2,967,584.46	1,638,173.86
Account's receivables	13(a)	15,435,025.00	20,229,216.65
TOTAL FINANCIAL ASSETS		18,402,609.46	21,867,390.51
FINANCIAL LIABILITIES			
Accounts Payable	14(a)	15,435,025.00	20,229,216.65
NET FINANCIAL ASSETS		2,967,584.46	1,638,173.86
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	1,547,723.75	651,720.30
Surplus/Deficit for the year		1,419,860.60	986,453.56
NET FINANCIAL POSITION		2,967,584.35	1,638,173.86

The school's financial statements were approved on 14/7/ 2021 and signed by:

Name: OPENO A EVERLINE
Chair BOM

Date: 14/7/21

Name: _____
School Principal/ Secretary to BOM

Date: _____

Name: Stephen Oliea
Bursar/ Finance Officer

Date: 14/7/21

8. Statement of Cash Flows for the Year Ended 30th June**2021**

Description	NOTE	2020 - 2021 Kshs	2019 - 2020 Kshs
Receipts from operating activities			
Capitation grants for tuition	1	1,432,201.47	1,540,051.00
Capitation grants for operations	2	6,959,020.60	6,010,075.00
Government Grants for Infrastructure	3	1,704,000.00	6,478,068.20
School Fund Income- Parents' Contributions	4	14,971,004.90	31,374,615.00
Miscellaneous income	5	59,000.00	-
Total receipts		25,125,226.97	45,402,809.20
Payments			
Payments for Tuition	6	884,429.00	1,161,535.00
Payments for operations	7	5,524,398.00	5,888,152.40
Payments for Infrastructure	8	1,728,238.00	7,397,792.00
Boarding and school fund payments	9	15,568,301.50	29,968,876.30
Total Payments		23,705,366.50	44,416,355.70
Net cash flow from operating activities		1,419,860.47	986,453.50
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			

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		1,419,860.65	986,453.50
Cash and cash equivalent at BEGINNING of the year	10	1,547,723.75	561,270.20
Cash and cash equivalent at END of the year		2,967,584.40	1,547,723.70

The school's financial statements were approved on 14/7/ 2021 and signed by:


 Name: OTIENO A. EVERLINE
 Chair BOM

Date: 14/7/2021


 Name: K. V. O. OLUWA
 School Principal/ Secretary to BOM

Date: 14/07/2021


 Name: Stephen Oluwa
 Bursar/ Finance Officer

Date: 14/7/2021

9. Statement Of Budgeted Versus Actual Amounts for The Year Ended 30th June 2021

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/BL) and AIA	Previous years Outstanding Disbursements			
(1) CAPITATION GRANT ON TUITION						
Teaching / learning materials	1,930,153.00			1,930,153.00	1,432,201.47	74.20%
(2) CAPITATION GRANT ON OPERATIONS						
Other Voteheads	6,701,038.00			6,701,038.00	5,255,020.60	78.42%
Maintenance and improvement	3,000,000.00			3,000,000.00	1,704,000.00	56.80%
(3) FFDSE FOR INFRASTRUCTURE						
Maintenance and improvement	1,800,000.00			1,800,000.00	1,704,000.00	94.67%
(4) FEES CHARGED ON PARENTS						
Other Voteheads	5,000,000.00			5,000,000.00	2,126,282.00	42.53%

KANGAL A BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

Activity	150,000.00				150,000.00	57,850.00	38.57%
RM&I	500,000.00				500,000.00	359,982.00	72.00%
Boarding Equipment And Stores	20,163,440.00				20,163,440.00	9,836,993.00	48.79%
(5) Miscellaneous Income							
Income from Bus Hire					0	59,000.00	0.00%
Rent						-	
canteen						-	
Tender fees						-	
TOTAL INCOME	39,244,651.00				39,244,651.00	28,869,986.85	73.54%
(6) EXPENDITURE FOR TUITION							
Teaching / learning materials	1,930,153.00				1,930,153.00	882,506.00	45.72%
Bank charges						1,929.00	0
(7) EXPENDITURE FOR OPERATIONS							
Other Voteheads	6,701,058.00				6,701,058.00	3,115,947.00	46.50%
medical						42,025.00	0.00%
Activity					350000	275,000.00	78.57%
Maintenance and Improvement	3,000,000.00				3,000,000.00	1,704,000.00	56.80%
RMI					250,300.00	192,250.00	76.81%
Insurance						188,071.00	
Bank charges						7,105.00	
(8) EXPENDITURE FOR							

KANUVALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

<i>INFRASTRUCTURE</i>							
Maintenance and improvement	1,800,000.00				1,800,000.00	1,726,795.00	95.93%
(9) EXPENDITURE FOR SCHOOL FUND							
Other Voteheads	5,000,000.00				5,000,000.00	5,003,023.00	100.06%
Activity					-	34,710.00	0.00%
Expenses on Boarding Equipment and Stores	15,163,440.00				15,163,440.00	10,449,493.00	68.91%
repairs maintenance and improvement					-	18,000.00	0.00%
Expenses on income generating activities						59,000.00	0.00%
Bank charges						4,075.50	0%
Total Payments	38,594,651.00				32,264,798.00	13,703,923.50	73%

10. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of receipts and payments

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

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 2021.

11. Notes To The Financial Statements

1 Government Grants for Tuition

Description		2020-2021	2019-2020
		Kshs	Kshs
Teaching / learning materials		1,432,201.47	1,540,051.00
Total		1,432,201.47	1,540,051.00

2 Government Grants for Operations

Description		2020-2021	2019-2020
		Kshs	Kshs
Other Voteheads		5,255,020.60	5,510,875.00
Maintainance and improvement		1,704,000.00	-
Activity			332,800.00
Medical			166,400.00
Total		6,959,020.60	6,010,075.00

3 Government Grants for Infrastructure

Description		2020-2021	2019-2020
		Kshs	Kshs
Maintainance and improvement		1,704,000.00	6,052,568.20
COVID 19 FUND			425,500.00
Total		1,704,000.00	6,478,068.20

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the period ending 30th June 2021****4 School Fund Income - Parents Contribution/Fees**

Description		2020-2021	2019-2020
		Kshs	Kshs
Other Voteheads		2,126,282.00	8,782,960.00
Repairs maintenance and improvements		359,982.00	542,500.00
Activity		57,850.00	290,195.00
Boarding Equipment And Stores		12,426,890.00	21,758,960.00
Total		14,971,004	31,374,615.00

5. Miscellaneous Incomes

Description		2020-2021	2019-2020
		Kshs	Kshs
Income from Bus Hire		59,000.00	-
Cyber			
Rent			
Tender			
Income from farming activities			
Total		59,000.00	-

6. PAYMENTS FOR TUITION

Description	2020-2021	2019-2020
	Kshs	
Teaching / learning materials	882,500.00	1,160,343.00
Bank Charges	1,929.00	1,192.00
Total	884,429.00	1,161,535.00

7. PAYMENTS FOR OPERATIONS

Description	2020-2021	2019-2020
	Kshs	Kshs
Maintenance and Improvement	1,704,000.00	1,680,700.00
Medical	42,025.00	56,890.00
Other Voteheads	3,115,947.00	3,012,150.00
Activity	275,000.00	360,800.00
RMI	192,250.00	598,750.00
Insurance	188,071.00	175,862.00
Bank Charges	7,105.00	3,000.30
TOTAL	5,524,398.00	5,888,152.30

8. EXPENDITURE FOR INFRASTRUCTURE

Description	2020-2021	2019-2020
	Kshs	Kshs
Maintainance and improvement	1,726,795.00	6,046,942.20
Bank Charges	1,443.00	2,176.00
COVID 19 FUND	0.00	428,950.00
Total	1,728,238.00	6,478,068.20

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

9. BOARDING AND SCHOOL FUND PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Other voteheads	5,003,023.00	8,504,240.00
Repairs maintenance and improvement	18,000.00	859,600.00
Activity	34,710.00	635,698.00
Bank Charges	4,075.50	9,580.30
Expenses on Income Generating Activities	59,000.00	89,500.00
Expenses on Boarding Equipment and Stores	10,449,493.00	19,870,258.00
TOTAL	15,568,301.50	29,968,876.30

10 Bank Accounts

Name of Bank, Account No. & currency	Bank Account Number	2020-2021	2019-2020
		Kshs	Kshs
Tuition Account		322,013.72	38,757.97
Operations Account		1,017,038.54	117,365.94
School Fund Account/Boarding		738,665.00	1,446,773.6
savings acc 027			0
Savings account 531			0
CDF ACC			0
Savings account 552			0
Income generating activities Account			0
Infrastructural Account		10,998.20	35,276.20
Total		2,088,715.46	1,638,173.71

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the period ending 30th June 2021****11 Cash In Hand**

Description	2020-2021	2019-2020
	Kshs	Kshs
Tuition Account	-	-
Operation Account	-	-
Infrastructural Account	-	-
School Fund account	878,869.00	0.00
Total	878,869.00	0

12 Short Term Investments

Description	2020-2021	2019-2020
	Kshs	Kshs
Cooperative shares	-	-
Treasury Bills	-	-
Fixed deposit	-	-
Equity stock	-	-
Other investments	-	-
Total	-	-

RANGALA BOYS HIGH SCHOOL**Annual Report and Financial Statements For the period ending 30th June 2021****13a. Accounts Receivable**

	2020-2021	2019-2020
Description	Kshs	Kshs
Fees arrears	15,435,025.00	7,289,033.00
Other non-fees receivables	-	-
P.A.Y.E	-	-
N.S.S.F	-	-
Salary advances	-	-
Total	15,435,025.00	7,289,033.00

13 b) Ageing Analysis of Accounts Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Current year	4,718,949.00	4,298,560.00
Between 1 to 2 years	9,218,225.00	2,990,473.00
Between 2 to 3 years	918,949.00	-
Over 3 years	578,902.00	-
Total	15,435,025.00	7,289,033.00

14a. Accounts Payable

	2020-2021	2019-2020
Description	Kshs	Kshs
Sundry Creditors	15,435,025.00	6,200,611.00
Prepaid fees	-	-
Totals	15435025	6200611

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

14b. Ageing Analysis of Accounts Payable

Description	2020-2021	2019-2020
	Kshs	Kshs
Less than one year	8,795,581.00	3,691,725.00
Between 1 to 2 years	6,639,444.00	2,021,520.00
Between 2 to 3 years	-	487,366.00
Over 3 years	-	-
Total	15,435,025.00	6,200,611.00

15. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank balances	1,638,173.86	1,638,173.86
Cash balances	-	-
Short Term Investments	-	-
Receivables	-	-
Payables	-	-
Total	1,638,173.86	1,638,173.86

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements for the period ending 30th June 2021
Other important disclosure notes

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

16. Non-current Liabilities Summary

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Bank Loans	-	-
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		-	-
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	-	-

RANGAJA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

Other important disclosure notes

19. Debtors

Description	FY 2020-2021	FY 2019-2020
	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

14/07/2021

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021
Annexure 1
**RANGALA BOYS HIGH SCHOOL
FEE ARRERS AS AT 30TH JUNE 2021**

SNO		ADM NO	NAME	AMOUNT
1	1 B	6761	JOHN O. OMONDI	12,609.00
2	1 B	6766	OCHIENG CLINTON	16,900.00
3	1 B	6776	FIDEL CASTRO	17,400.00
4	1 B	6786	JOHNSLEY B. OWINO	2,604.00
5	1 B	6791	RONALD ONYANGO	13,200.00
6	1 B	6796	TONNY OTAYA	14,855.00
7	1 B	6816	OLOKO FELIX OMONDI	21,700.00
8	1 B	6821	FELTON RAPH OMONDI	19,350.00
9	1 B	6831	JOHN OTIENO	20,450.00
10	1 B	6836	ISAAC OGADA	21,365.00
11	1 B	6856	DENZEL C. ODHIAMBO	32,074.00
12	1 B	6876	OMONDI MIKE	15,602.00
13	1 B	6881	ODHIAMBO MILLAN	42,091.00
14	1 B	6891	OMONDI FELIX	34,053.00
15	1 B	6901	ODUOR JOHN ROBERT	34,453.00
16	1 B	6931	EMMANUEL O. OCHIENG	37,025.00
17	1	7078	JOHN OMONDI OTIENO	16,023.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

	B			
18	1B	7081	WUJOR MAJIEK RUACH	19,087.00
19	1G	6747	OTIENO IAN ODHIAMBO	27,100.00
20	1G	6757	ODUOR PHABIAN	28,953.00
21	1G	6762	JOSEPH O. OTIENO	14,523.00
22	1G	6767	MICHAEL ASEMBO	33,200.00
23	1G	6777	BEAVIN S. OWINO	12,900.00
24	1G	6782	ODHIAMBO ISAAC	14,700.00
25	1G	6837	JAVAN PHESTUS	19,250.00
26	1G	6842	OCHIENG COLLINS OMONDI	1,250.00
27	1G	6847	WANDIKA F. ODHIAMBO	4,580.00
28	1G	6862	OTIENO JERRY	8,970.00
29	1G	6867	OMONDI DANIEL ODHIAMBO	5,623.00
30	1G	6872	BONIFACE OUMA OGOLA	1,236.00
31	1G	6877	CYRILL OCHIENG	7,161.00
32	1G	6882	OCHIENG RAMSEY	10,429.00
33	1G	6887	GEOFFREY OJWANG	15,620.00
34	1G	6892	WERA NAFTALY	14,929.00
35	1G	6897	OUMA STEVEN	2,929.00
36	1G	6902	DAVID OPIYO	7,624.00
37	1G	6917	NYANGWESO SAMUEL	15,894.00
38	1G	7065	OTIENO FRANKLINE	16,429.00
39	1G	7087	BONIFACE MATENGO	40,535.00
40	1G	7089	LAWRENCE AWALA	15,161.00
41	1M	6965	VINCENT OUMA	32,429.00
42	1M	6979	FREDRICK ODHIAMBO	10,696.00
43	1M	6987	ONYANGO M. OMONDI	10,429.00
44	1M	6993	IAN JOSHUA	40,535.00
45	1M	6995	VICTOR O. ONYANGO	40,535.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

46	1M	6997	ABUD O. OCHIENG	30,429.00
47	1M	6999	JOHN PESA	27,800.00
48	1M	7001	JOSHUA AMOLO	13,400.00
49	1M	7003	ONYANGO MAXWEL	16,900.00
50	1M	7005	RAPHAEL ODHIAMBO	17,340.00
51	1M	7007	EVEN ONYANGO	19,680.00
52	1M	7009	AMOLO NICODEMUS	26,300.00
53	1M	7011	BILL WESONGA	24,698.00
54	1M	7013	ELIAS MALCOLM	4,890.00
55	1M	7041	KISANYI DAVID	9,871.00
56	1M	7055	ALEX NAMUYA	9,754.00
57	1M	7059	ONYANGO BARACK	9,582.00
58	1M	7061	SHADRACK OGOLA	8,562.00
59	1M	7071	CLINTON OMONDI	3,654.00
60	1R	6610	OWINO PETER OWINO	7,984.00
61	1R	6635	OCHIENG IVAN MITCH	34,453.00
62	1R	6640	OTIENO BILLY	3,987.00
63	1R	6645	RYAN NIGEL ODHIAMBO	5,984.00
64	1R	6660	FERDINAND OJJO	2,639.00
65	1R	6665	STEVE ODUOR	14,700.00
66	1R	6700	EGSDICK OPIYO	12,900.00
67	1R	6710	RONICS ODHIAMBO	12,698.00
68	1R	6735	PAUL ANNAN	26,905.00
69	1R	6740	MOSES ODHIAMBO	34,453.00
70	1R	6755	LEONARD O. MIHOYA	34,453.00
71	1R	6760	JUDE WELINGTON	9,980.00
72	1R	6765	WAYNE RONEY ODHIAMBO	10,140.00
73	1R	6770	HENRY OMONDI	4,256.00
74	1R	6780	ABEDNEA FORTUNE OTIENO	1,036.00
75	1R	6815	IVAN OKOMO	10,746.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

76	1R	6820	STEVEN RAY OCHIENG	12,365.00
77	1R	6875	MATHEWS OLUM	14,896.00
78	1R	6905	ABRAHAM ORWA	14,025.00
79	1R	7073	MICHAEL ONYANGO	4,406.00
80	1R	7079	NICHOLAS TSAM ODHIAMBO	33,412.00
81	1V	6633	BRIAN JUMA OCHIENG	9,870.00
82	1V	6648	CODY NOAH MUMO	10,150.00
83	1V	6653	BARACK ODHIAMBO	12,360.00
84	1V	6683	SAMMY O. YAMBO	12,546.00
85	1V	6688	DENNIS OTIENO	13,310.00
86	1V	6698	NIKANOON WILLIAM OKOTH	20,150.00
87	1V	6703	WAYNE OKELLO	25,450.00
88	1V	6733	ODONGO JAMES	26,310.00
89	1V	6743	FELIX OTIENO	27,817.00
90	1V	6748	GEORGE O. WANG'	26,370.00
91	1V	6753	NICHOLAS ODHIAMBO OTIENO	7,890.00
92	1V	6763	ALFRED O. ORWA	25,690.00
93	1V	6778	DANCUN ONYANGO	26,948.00
94	1V	6783	EMMANUEL RAMSLEY	25,691.00
95	1V	6798	EMMANUEL OTIENO	29,361.00
96	1W	6818	IVAN ROONEY ODUOR	29,487.00
97	1W	6848	EVANS ODUOR	29,654.00
98	1W	6863	GREGORY OTIENO	4,623.00
99	1W	6868	BRIGHTON OSINO	29,458.00
100	1W	6923	CLEVIAS ONYANGO	28,750.00
101	1W	6928	PATRICK OTIENO	29,360.00
102	1W	6983	DELVIS OKOTE	24,512.00
103	1W	7067	EDWARD OYUGI	30,210.00
104	1W	7088	JOELEPH ODUOR	23,569.00
105	1W	6950	ISIGI WESLEY CHAMWADA	10,650.00

RANGAL, A BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

106	1W	6952	OTIENO BRIGHTONE	11,968.00
107	1W	6958	LUCAS ODHAMBO GOWON	17,450.00
108	1W	6960	ALVIN OUMA	27,840.00
109	1W	6964	CHRISTOGOMUS OKINYO	29,630.00
110	1W	6966	KHARL GEIPEL	29,840.00
111	1W	7028	GEOFFREY JUMA	25,630.00
112	1W	7030	OPERE MUSA	24,560.00
113	1W	7056	HUMPHREY O. OTIENO	23,690.00
114	1W	7060	DEAHAN DENIVER	18,975.00
115	1W	7062	EDWIN OCHIENG	18,956.00
116	1W	7068	MARTIN OTIENO OCHIENG	16,235.00
117	1W	7070	GODFREY WILTON	19,542.00
118	1W	7072	FELIX ODHAMBO OLOO	22,360.00
119	1W	7076	ABIDAN RASHA MOSES	22,213.00
120	1W	6639	DESMOND ODHAMBO OTIENO	23,695.00
121	1W	6649	GEORGE OMONDI	24,560.00
122	1W	6654	SOKIA ALEXIENI	26,312.00
123	1W	6664	ETIHAH MTEMBE MUGALLA	27,819.00
124	1W	6674	HENDRICK JOHNS	25,463.00
125	1W	6679	ODIPO LUCAS	4,498.00
126	1W	6699	OTIENO GAVAN OMONDI	7,895.00
127	2B	6709	ONGILI VICTOR AMANIDO	9,563.00
128	2B	6714	DANCUN OOKO	9,863.00
129	2B	6719	MARTIN TONY OMONDI	11,236.00
130	2B	6724	ERICK OUMA ONYANGO	15,360.00
131	2B	6734	JUMA OWEN BOPEZ	26,950.00
132	2B	6739	MAXIMILIAN KOLBE	28,950.00
133	2B	6749	AUSTINE ODIMUOR	34,453.00
134	2B	6769	CHARLES TREVOR	34,453.00
135	2B	6794	MADARA SEANDON DEUEL	12,360.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

136	2B	6799	SHISIA BRIGHTONE AKHALIRA	18,256.00
137	2B	6819	CHRIS ABONG OMONDI	19,362.00
138	2B	6829	RANDY NORBY OCHIENG	16,235.00
139	2B	6839	LINCOLN OMONDI OWINO	14,587.00
140	2B	6849	BRIAN ODHIAMBO	15,362.00
141	2B	6864	LAMECK ODUOR	19,520.00
142	2B	6884	AFUWA TREVEZ	2,540.00
143	2B	6899	ONYANGO GODWIN OKINYI	28,321.00
144	2B	6909	OTIENO EDDY OCHIENG	30,500.00
145	2B	6914	REUBEN RODGERS SIKUKU	30,600.00
146	2B	6919	OTIENO EMMANUEL	15,987.00
147	2B	6934	AYIET AWAN AYIET	30,700.00
148	2B	7085	ALPHONCE OTIENO	30,965.00
149	2B	6869	OTIENO DOMINIC ALAMBO	30,458.00
150	2B	6874	OCHIENG DAVINCE	31,310.00
151	2B	6335	SAID MUBARAK OPILO	34,500.00
152	2B	6343	MORICE OKINYO OCHIENG	40,310.00
153	2B	6347	FRANKLINE O. OVIOR	45,100.00
154	2B	6351	KEVIN NDUNG'U	39,750.00
155	2B	6356	THOMAS OTIENO	39,456.00
156	2B	6360	SHABAN MUHSIN	38,720.00
157	2B	6364	MUNYOKI JOSEPH	37,650.00
158	2B	6369	OTIENO JARED	37,412.00
159	2B	6377	OTIENO CALVIN	37,562.00
160	2B	6392	DANCUN OCHIENG	39,650.00
161	2G	6409	RENZO JUNIOR	39,215.00
162	2G	6413	VINCENT OTIENO	40,250.00
163	2G	6425	OGWAGO FIDEL	42,236.00
164	2G	6503	JEFF OKOLA	41,310.00
165	2G	6506	HAGGAI OTIENO	25,639.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

166	2G	6510	ROLEX OTIENO	34,453.00
167	2G	6514	ANDREW MUKHWAYA	34,453.00
168	2G	6518	VINCENT ODENYO	17,589.00
169	2G	6522	ODHIAMBO F. XAVIER	34,985.00
170	2G	6526	LAWRENCE ONYANGO	54,450.00
171	2G	6530	OTIENO FRANKLINE JUMA	15,680.00
172	2G	6534	OCHOLA DAREL	19,852.00
173	2G	6547	EMMANUEL OGOLA	26,950.00
174	2G	6558	OKOTH SYLVESTER	44,802.00
175	2G	6562	ODERO LAWRENCE	19,371.00
176	2G	6566	WAOMBO SPENCER	29,563.00
177	2G	6570	OGUTU EMMANUEL BARAKA	34,453.00
178	2G	6578	KELVIN NGALA MWANGANDI	38,954.00
179	2G	6582	RAJULA HARRY DEELAN	39,450.00
180	2G	6587	SOLOMON ODUOR ODHIAMBO	50,325.00
181	2G	6591	PHILIP ODONGO OTIENO	40,380.00
182	2G	6595	SYLVESTER O. OYIWO	42,695.00
183	2G	6599	STEPHEN ALFIA	34,453.00
184	2G	6336	NICHOLAS ODHIAMBO	39,769.00
185	2G	6344	YUEN OMONDI	34,453.00
186	2G	6346	OCHIENG OLIVER OTIENO	19,300.00
187	2G	6354	ROBERT M. WASIKE	20,866.00
188	2G	6357	TCBIAS W. WANJALA	44,350.00
189	2G	6361	KARENGO DAVID OYAMO	19,103.00
190	2G	6365	EMMANUEL W. LUMBASI	9,789.00
191	2G	6386	OYUGI CHRIS DON	10,250.00
192	2G	6402	ALVIN KIBET	14,800.00
193	2G	6410	ONYANGO MICHAEL	24,500.00
194	2G	6414	ODUOR JENS	44,900.00
195	2G	6422	OCHANDA EMMANUEL MORGAN	19,823.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

196	2G	6423	BARACKA CEPHAS BORN	17,900.00
197	2G	6426	RICKY CLIF OTIENO	9,864.00
198	2R	6434	WILLIAM MAYEYA ODONGO	9,854.00
199	2R	6438	NEWTON ONYANGO	8,965.00
200	2R	6442	OUMA PETER OTIENO	27,900.00
201	2R	6454	OCHIENG OTIENO BRIGHTON	17,653.00
202	2R	6462	COLLINS O. LUMUMBA	34,453.00
203	2R	6466	WAYNE OCHIENG	44,800.00
204	2R	6479	JOSHUA ORODO OGEMA	48,965.00
205	2R	6483	DUNCAN OBONYO	49,600.00
206	2R	6487	FRANCIS OTIENO	56,952.00
207	2R	6491	OGUTU FELIX ONYANGO	44,580.00
208	2R	6499	CLINTON F. OTIENO	43,629.00
209	2R	6511	PHILIP NAMASAKA	42,100.00
210	2R	6515	NIGEL O. OWINO	45,600.00
211	2R	6519	MVARE BRADLEY I. O.	43,620.00
212	2R	6523	JOHN PAUL LUCA	46,521.00
213	2R	6527	JESSE OCHIDO ONYANGO	34,453.00
214	2R	6535	FIDEL ODUOR	35,962.00
215	2R	6571	OTIENO JOHN MARK	39,566.00
216	2R	6588	DANIEL GITONGA	34,453.00
217	2R	6592	PAUL OCHIENG	38,954.00
218	2R	6596	ONDIEK GEORGE	48,756.00
219	2R	6600	PATRICK OTIENO	42,650.00
220	2R	6618	OWEN OTIENO ODHIAMBO	36,920.00
221	2R	6341	ALOICE OMONDI OWINO	9,528.00
222	2R	6345	GEOFFREY MATARA ONDIEKI	34,453.00
223	2R	6358	SAMSON ONYANGO OWINO	30,900.00
224	2R	6366	NICHOLAS CLEOPAS OTIENO	34,453.00
225	2R	6379	OCHIENG ELTON	38,596.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

226	2R	6400	RADING DAVID	39,652.00
227	2R	6403	CECIL ANDREW OTIENO	44,900.00
228	2R	6407	BENARD MBOTELA	34,453.00
229	2R	6431	REINHARD OBARE	45,987.00
230	2R	6435	OKWOMI DICKENS MAINA	39,566.00
231	2R	6439	BOAZ BWIRE	44,600.00
232	2R	6447	BENEDICT AWANDO	38,590.00
233	2R	6451	MARVIN OCHIENG	42,563.00
234	2W	6467	EDDY OCHIENG	36,900.00
235	2W	6471	VICTOR OTIENO	34,453.00
236	2W	6484	ONYANGO OMONDI HENRY	44,900.00
237	2W	6492	OTIENO LENOX	44,350.00
238	2W	6504	COLLINS ODHIAMBO	44,920.00
239	2W	6508	GRIFFINS CRAIG	5,980.00
240	2W	6512	TUMAINI WASHINGTON	9,870.00
241	2W	6516	OTIENO CALEB OKITE	12,569.00
242	2W	6520	FREDRICK OKOTH	44,360.00
243	2W	6524	ONYOO HILLARY	54,260.00
244	2W	6532	ONYANGO FABREGAS	39,652.00
245	2W	6536	ANYANGO BRIAN	63,250.00
246	2W	6545	FIDEL OWINO	44,789.00
247	2W	6550	BRIAN KIBUNGEI	54,250.00
248	2W	6554	LARSHAWN OCHIENG	39,658.00
249	2W	6564	ONANI SAM	44,560.00
250	2W	6568	REMY JAY GIFTON	34,453.00
251	2W	6574	DICKENS E. OCHIENG	39,650.00
252	2W	6576	BUGO RAFAEL OKUNA	44,123.00
253	2W	6584	JOSHUA OWANDA	45,689.00
254	2W	6593	STEPHEN ODHIAMBO OTIENO	34,453.00
255	2W	6597	FIDEL RANDY	34,453.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

256	2W	6601	DANIEL OKOTH	56,325.00
257	2W	6813	OCHIENG MORGAN	55,200.00
258	2W	6338	BUNNY ASAKA	48,900.00
259	2W	6340	KH-WAKA W. MUNENE	39,874.00
260	2W	6350	OWINO EDWARD	69,200.00
261	3B	6372	OUMA BENSON	34,453.00
262	3B	6383	MORAYI DANIEL IKAYO	48,950.00
263	3B	6384	FRANCIS OMONDI	44,620.00
264	3B	6404	ETIYANG E. OTEGERE	65,240.00
265	3B	6408	DAVID ODHAMBO	78,900.00
266	3B	6428	OCHIENG CHRISPINE	80,300.00
267	3B	6436	JOSHUA MEROLE	58,423.00
268	3B	6444	OMONDI LENOX	36,987.00
269	3B	6456	OMONDI CHRISPINE	44,695.00
270	3B	6472	ONYANGO GEOFFREY	78,362.00
271	3B	6477	RYBONVON ODHAMBO	80,200.00
272	3B	6481	OKOTH CHRISTOPHER	74,895.00
273	3B	6483	OMONDI ADRIAN	45,698.00
274	3B	6493	MUSEWE ASHLEYCOLE	56,987.00
275	3B	6501	STEPHEN OTENO	66,340.00
276	3B	6525	ROBERT OUMA	78,495.00
277	3B	6529	MOSES ODUOL	89,263.00
278	3B	6546	RYAN JEZERIN	44,780.00
279	3B	6551	OKWACH BRIAN	36,980.00
280	3B	6565	DAN ODUOR	44,960.00
281	3B	6585	OMONDI CALTON	36,950.00
282	3B	6594	ROBERT HARON	70,692.00
283	3B	6598	DAVID DOLO	45,326.00
284	3B	6625	DENIS OUMA	96,101.00
285	3B	6930	JOHN OCHIENG	34,453.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

286	3B	7090	PHABIAN ODUOR	39,650.00
287	3B	7091	PHILIP WENDO	44,562.00
288	3B	6144	MLAY INNOCENT ZAWADI	48,700.00
289	3B	6148	AFOLLO PHAREL WILLIAM	59,600.00
290	3B	6152	SAID MWABORA	98,712.00
291	3B	6168	JOHN OCHIENG	78,940.00
292	3B	6172	ODUOR RONNEY	66,789.00
293	3B	6176	JORIM OGADA AYOO	34,453.00
294	3B	6180	ALPHONCE OTIENO	25,600.00
295	3B	6184	ATUTA RAMADHAN	20,500.00
296	3B	6188	OMONDI MUSA FRANK	56,987.00
297	3B	6192	OPONDO MOVAT OMONDI	44,900.00
298	3B	6196	OMONDI ONYANGO JAMES	63,254.00
299	3B	6204	JUMA MICHAEL C OTIENO	39,486.00
300	3G	6208	BRAMWEL OTIENO	29,658.00
301	3G	6212	ZACHEAUS CALEB	45,698.00
302	3G	6215	FREDRICK OTIENO	34,453.00
303	3G	6219	EDWIN OTIENO	39,600.00
304	3G	6220	NOBERT O. CWINO	44,300.00
305	3G	6223	MBOTIY TOM WHINESTONE	36,900.00
306	3G	6231	OCHIENG IAN FODHIAMBO	35,986.00
307	3G	6240	OCHIENG IAN C. OMONDI	61,390.00
308	3G	6243	BISAKWI ISAAC MWITA	70,800.00
309	3G	6244	ISAAC OUMA	39,600.00
310	3G	6248	FRANKLINE ONENDE	34,453.00
311	3G	6252	CHRISPINE OKUTOI	39,874.00
312	3G	6260	ABRAHAM JUMA	36,520.00
313	3G	6264	GEORGE OTIENO	45,890.00
314	3G	6268	GLEN WASHINGTON	36,450.00
315	3G	6272	RICARDO ODUOR	37,890.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

316	3G	6276	EMMANUEL RAY ODHIAMBO	36,980.00
317	3G	6280	ISAAC OUMA	34,453.00
318	3G	6283	OKELLO CASMIL AHAD	35,897.00
319	3G	6284	ZACKIUS NYARIARO	36,985.00
320	3G	6296	SAMSON FELIX	34,453.00
321	3G	6300	GAVIN OTIENO	25,890.00
322	3G	6312	OWINO KEYWELL	38,960.00
323	3G	6328	OTIENO OSCA	34,453.00
324	3G	6609	WAGURA J. TYRESE	49,620.00
325	3G	6624	MOSHE DIAN	33,689.00
326	3G	7092	TREVOR GUYA	32,900.00
327	3G	6151	OMONDI DAVID ODUOR	44,950.00
328	3G	6153	ALEX OMONDI	34,453.00
329	3G	6155	MARTIN LUTHER	56,759.00
330	3G	6159	OMINDE LENOX RHODS	34,453.00
331	3G	6161	ODHIAMBO WENSIANS	33,690.00
332	3G	6169	KEVIN ONYANGO OMONDI	45,890.00
333	3G	6171	GEORGE MACHARIA	33,625.00
334	3G	6173	HONGO JOHN	44,900.00
335	3G	6175	NEWTONE OCHIENG	37,453.00
336	3G	6189	OMONDI BOLTON	63,900.00
337	3G	6191	AHENDA BRIAN	44,500.00
338	3G	6193	OMONDI FRANCIS OTIENO	48,750.00
339	3G	6197	ANTHONY OLOO	37,600.00
340	3G	6205	DENIS BOB	29,800.00
341	3G	6209	MICHAEL MURUKA	25,986.00
342	3G	6211	CHARLES NDIEGE	41,350.00
343	3G	6213	STANLEY ODERA	26,359.00
344	3R	6227	AYIEKO RODGERS	19,789.00

RANGALA BOYS HIGH SCHOOL
Annual Report and Financial Statements For the period ending 30th June 2021

345	3R	6229	JAMES OGOLLA	45,600.00
346	3R	6235	WILLIAM PAUL OTIENO	45,200.00
347	3R	6237	AKEDE SHADRACK	46,987.00
348	3R	6241	MARTEL O. OPIYO	23,965.00
349	3R	6247	LEVIS JUNIOR	74,200.00
350	3R	6249	RYAN OTIENO ONYANDO	89,200.00
351	3R	6253	DAVID ODERA	36,921.00
352	3R	6257	SAMUEL OCHIENG	29,536.00
353	3R	6261	OMONDI OSUMBA	27,589.00
354	3R	6269	DAVID OKOTH	34,453.00
355	3R	6281	AUDI HILLARY	39,650.00
356	3R	6285	CHANYO FABIAN	28,975.00
357	3R	6291	JOSEPH OUMA	29,635.00
358	3R	6295	BENSON GUYA	34,453.00
359	3R	6297	ANDREW OTIENO	44,562.00
360	3R	6301	MURACH MANGENI	49,680.00
361	3R	6303	ALFRICE OMENDO	30,920.00
362	3R	6305	KENNEDY OPANDE	12,564.00
363	3R	6306	OMONDI CHRISTOPHER	22,690.00
364	3R	6315	LIXEL JOHN	17,980.00
365	3R	6317	GIDEON ABIYA	38,745.00
366	3R	6319	JOSHUA OMONDI	39,780.00
367	3R	6321	JOSEPH OKOTH	36,987.00
368	3R	6326	JAMES ODEKO	34,453.00
369	3R	6332	JOHN OUKO	44,879.00
370	3R	7066	MATHEWS OWAL A OKUMU	32,564.00
371	3R	8104	LUCKY KANGU MATANO	38,965.00
372	3R	8146	ODHIAMBO CHARLES	44,879.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

373	4B	6150	OLUOCH FIDEL	48,987.00
374	4B	6158	PETER ONYANGO GIGS	49,560.00
375	4B	6162	ERICK JACK HONGO	50,396.00
376	4B	6163	DAVID OMONDI	55,897.00
377	4B	6166	PIUS ONYANGO OWUOR	45,869.00
378	4B	6174	ASIRO FELIX	34,453.00
379	4B	6202	COLLINCE OLUOCH	58,964.00
380	4B	6210	OTIENO SILA	52,469.00
381	4B	6222	JOHANA ASIANGA	75,896.00
382	4B	6230	OCHOLA COLLINS ODIRE	47,896.00
383	4B	6234	VIMAL LUCAS	56,952.00
384	4B	6238	ROBERT OUMA	36,987.00
385	4B	6246	DENIS OCHIENG	41,258.00
386	4B	6251	EUGENE OTIENO	69,785.00
387	4B	6255	ODHIAMBO LORIAN	45,625.00
388	4B	6258	MWENDWA JOSEPH	19,658.00
389	4B	6262	PRINCE NEON	34,453.00
390	4B	6267	BLESSING JOHN	65,800.00
391	4B	6270	NAHUM BELVIN	82,540.00
392	4B	6275	CALVIN OWINO	60,400.00
393	4B	6278	FRANCIS OKOTH	15,540.00
394	4B	6282	JUMA DICKSON	30,900.00
395	4B	6294	LAMECK OWINO	62,500.00
396	4B	6302	BYRON OCHIENG	51,230.00
397	4B	6310	JOSEPH ONDAGO	65,489.00
398	4B	6314	OLUNGA BILLY	39,685.00
399	4G	6612	JUNAL OCHIENG	49,723.00
400	4G	5968	JOSEPH JUMA OTIENO	18,214.00
401	4G	5971	DERICK JUNIOR OOKO	34,453.00
402	4G	5977	LEVIN OTIENO OUMA	56,980.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

403	4G	5986	FELIX S. ODHIAMBO	17,894.00
404	4G	5992	EUGENE OTIENO	15,900.00
405	4G	6001	GEORGE O. JAKOYO	45,362.00
406	4G	6019	OSCA OYOO	16,890.00
407	4G	6028	ONYANGO DAVID	14,562.00
408	4G	6034	KENNEDY OWINO	32,560.00
409	4G	6036	SETH OTERE	42,369.00
410	4G	6039	VICTOR OTIENO	12,543.00
411	4G	6045	SAMUEL OKAKA	87,560.00
412	4G	6060	JOHN EKESA	34,453.00
413	4G	6075	JOHN AGUNDA	69,550.00
414	4G	6078	EZRA M. KEBASO	33,705.00
415	4G	6094	XAVIER ODIWUOR	46,590.00
416	4G	6137	SAMUEL CLOY	25,896.00
417	4B	6621	OTIENO VINCENT	36,789.00
418	4B	6623	SHEM ODHIAMBO OTIENO	45,230.00
419	4B	7083	MAURICE OTIENO OWUOR	23,560.00
420	4B	5954	IAN OTIENO OMORO	83,214.00
421	4B	5957	IAN OUMA ONYANGO	64,569.00
422	4B	5963	TONY AMOS	25,669.00
423	4B	5966	DENZEL OTIENO	25,877.00
424	4B	5975	CLERKSTONE OWINYO	43,069.00
425	4B	5987	DARLVINE OWINO	44,521.00
426	4B	5999	JACK OWAJA	34,453.00
427	4B	6002	IAN OTIENO ODIFO	52,476.00
428	4B	6008	JOSEPH ONIANGO	15,900.00
429	4B	6017	MICHAEL OKOTH	71,658.00
430	4B	6022	BRIAN NYAUNDI	38,974.00
431	4B	6049	ROBERT B. OBUYA	39,562.00
432	4B	6058	FELIX NYADWARO	79,005.00

RANGALA BOYS HIGH SCHOOL

Annual Report and Financial Statements For the period ending 30th June 2021

433	4B	6067	WILLY ALEX ODUOR	40,650.00
434	4B	5955	BONVENTURE ODUOR	41,972.00
435	4B	5958	JACKTON OKOTH	72,504.00
436	4B	5961	MANYALA OKSUF'D	69,554.00
437	4B	5964	ELVIS OKOTH	89,025.00
438	4B	5970	DAUDI OOKO	64,740.00
439	4B	5973	MUSUKUYWA A. MALIANGA	39,650.00
440	4B	6089	SAMUEL OKETCH	44,563.00
441	4B	6092	SAMUEL CHISAKA	35,620.00
442	4B	6113	EMMANEL BARAZA	44,450.00
443	4B	6116	CHARLES ONYANGO	39,471.00
444	4B	6124	WILLIAM OYOO	46,985.00
445	4B	6126	ELVIS OCHIENG	25,478.00
446	4B	6130	PAUL S.B. GAUMBA	54,900.00
447	4B	6133	MICHAEL OTIENG	44,750.00
448	4B	6136	VINCENT OMONDI	42,560.00
TOTAL				15,435,025.00