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REPORT

The leader of the
Majority party (LDM)
Inzofu Mwale

CLERK-AT
THE-TABLE:

OF

THE AUDITOR-GENERAL

ON

TAMBACH TEACHERS TRAINING COLLEGE

**FOR THE YEAR
ENDED 30 JUNE, 2021**



**International Public Sector Accounting Standards (IPSAS)
Annual Financial Reporting Template for
*Tambach Teachers Training College***

TAMBACH TEACHERS TRAINING COLLEGE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
2020-2021

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

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1. TAMBACH TEACHERS TRAINING COLLEGE KEY INFORMATION AND MANAGEMENT

(a) Background information

Tambach Teachers College was established under the Education Act on 09/10/1992. The College is domiciled in Kenya and has no branches. The College is under the Ministry of Education, department of Basic Education

(b) Principal Activities

The principal mandate of Tambach Teachers College is to train Diploma in Primary and Early Childhood Education

College Vision

To be a Centre of Excellence in Teacher Training and Human Resource Development.

College Mission

To train teachers equipped with desirable skills, knowledge and attitudes responsive to the challenges of a dynamic society.

(c) Key Management

Tambach Teachers Training College's day-to-day management is under the following key organs:

- Board of Management ;
- Accounting officer/ Principal
- Head of Finance
- College Administration officers (Deputy Principal, two Deans)

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|------------|---------------------|--------------------------------|
| 1. | Principal | MRS JANE K. TALLAM |
| 2. | Deputy Principal | MR. GERALD MUTEKI NYAGA |
| 3. | Head of Finance | MR ROBERT K. NGETICH |
| 4. | Head of Procurement | ROSE ROTICH |

(e) Fiduciary Oversight Arrangements

The Tambach Teachers College Fiduciary oversight is mainly done by the Board of Management through its committees, which report to the full Board of Management. The oversight committees are;

1. Finance and General Purpose Committee
2. Audit Committee

External oversight authorities include the County Schools Auditor, and the Public Procurement Regulatory Authority (PPRA) and Auditor General.

TAMBACH TEACHERS COLLEGE KEY INFORMATION AND MANAGEMENT (Continued)

(f) Tambach Teachers Training College Headquarters

P.O. Box , Private Bag 30704 ,

Tambach - Iten

Off Iten – Kabarnet Road

KENYA

(g) Tambach Teachers Training College Contacts

Telephone: 254727705244

E-mail: tambachttc@yahoo.com

Website: www.tambachttc.ac.ke

(h) Tambach Teachers Training Bankers

1. Kenya Commercial Bank

Iten Branch

Box 456

ITEN

2. Equity Bank

Iten Branch

Box 616

ITEN

3. Access Bank

Iten Branch

Box 540

ITEN

4 National Bank

Eldoret Branch

P. o Box

Eldoret

(i) Independent Auditors

Auditor General

Office of Auditor General

Anniversary Towers, Institute Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue





P.O. Box 40112

City Square 00200

Nairobi, Kenya






TAMBACH TEACHERS TRAINING COLLEGE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 2020-2021

THE COUNCIL/BOARD OF MANAGEMENT

| | |
|---|---|
| <p>1. PROFESSOR JOHN CHANG'ACH</p>  | <p>Date of Birth: 12.12.1965 Qualification: Associate Professor History of Education, Dean Faculty of education, Moi University. Work Experience: Current Dean, School of education, Moi University. A member of the editorial review of Asia Pacific Journal of Multidisciplinary research, among many other educational engagement Executive Member of the Board Board Chair</p> |
| <p>2. BOM KENNETH CHEROP</p>  | |
| <p>3. DR. ANNE MUTHONI KARANU</p>  | <p>Date of Birth: 6/12/1988 Qualification: MBChB, MMed (Ophthalmology) Work Experience: Medical Doctor (Iten Hospital), Consultant Doctor (Mombasa Light House, Kisii eye Hospital, Kenyatta National Hospital) Member: Academic Standards committee</p> |
| <p>4. GLADYS OMUSE</p>  | <p>Date of Birth: 21/06/1970 Qualification: Dip (Community Health Nursing), HND (Nursing), BA (Psychology), MSc (Development Studies) Work Experience: Nursing Officer (13 Years), Health Promotion Officer (13 years – to date) Member: Human Rights and student Welfare Committee.</p> |





TAMBACH TEACHER TRAINING COLLEGE

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| | |
|--|--|
| <p>5. JANE K. TALLAM</p>  | <p>Date of Birth: 25/11/1967 Qualification: Bed Arts Work Experience: Principal Tambach TTC, Principal Kenya TTC, Secretary BOM Is not a member of ICPSK.</p> |
| <p>6. JOSPHAT MAIYO</p>  | <p>Date of Birth: 15/6/1973 Qualifications: BA (sociology), Dip (Clinical Medicine and Surgery) Work Experience: Currently, Chief Officer (Health Projects and Administration Elgeyo Marakwet County, clinical officer i/c Chepkorio Health Centre, District Aids/STI coordinator- Keiyo, County AIDS/STI coordinator – Elgeyo Marakwet County. Chair: Human Rights and student Welfare Committee, Member of the executive BOM</p> |
| <p>7. BOM TERESIA KOSKEI</p>  | <p>Date of Birth: 01/10/1967 Qualification: PhD (Sociology), BA, MA Work Experience: Lecturer Moi University (Sociology), Project Manager mt. Elgon Agricultural Development Association Member: Executive Committee, Human Right and student welfare committee, finance and general purpose committee</p> |
| <p>8. DAVID KIPKENEI NGETICH</p>  | <p>Date of Birth: 01/09/1971 Qualification: Bed, MSc (Pure Mathematic) Work Experience: Dean of curriculum Tambach TTC, High school teacher, high school Deputy Principal, and Tambach TTC Head of mathematics department. Member: Academic Committee</p> |
| <p>9. FLORENCE KIPROP</p>  | <p>Date of Birth: 1980 Qualification: BA (Economics and Sociology) Work Experience: Fund Account Manager CDF – Marakwet West Constituency Member: Finance Committee</p> |

TAMBACH TEACHER TRAINING COLLEGE




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| | |
|---|---|
| 10. MATHEWS MURGOR | |
| 11. VERONICA SUTER  | Date of birth: 1959 Qualification: Bed. Career Teacher: Principal in several secondary schools, Teacher training Tutor. Currently retired and doing business |
| 12. PROF. PHILIP RABURU  | Date of Birth: Qualification :PHD Associate Professor of Aquatic Resource and Environmental management Work experience: Deputy vice chancellor |
| 13. PIUS LANG'AT  | Date of birth: 15/8/1948 Qualification: Training conference Courses by World Vision International, Various Managerial Courses by Kenya Technical training Institute, and Higher Diploma in automotive Engineering. Work Experience: Director – Naivasha Water And Sanitation company. |
| 14. STUDENT REPRESENTATIVE – DANIEL KIPTOO  | Date of Birth: 05/08/1994 Chair of Student Representatives |

TAMBACH TEACHER TRAINING COLLEGE




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2. MANAGEMENT TEAM

| | |
|---|--|
| <p>1. JANE TALLAM Bed.</p>  | <p>Date of Birth: 25/11/1967 Qualification: Bed Arts Work Experience: Principal Tambach TTC, Principal Kenya TTC, Secretary BOM</p> |
| <p>2. GERALD MUTEGI NYAGA Med, Bed</p>  | <p>Date of Birth: 23/8/1967 Academic Qualification: Med. Economics of Education Work experience: Deputy Principal/ Chair procurement Committee Tambach TTC</p> |
| <p>3. DAVID K NGETICH Bed, MSc (Pure Mathematics)</p>  | <p>Date of Birth: 01/09/1971 Qualification: Bed, MSc (Pure Mathematic) Work Experience: Dean of curriculum Tambach TTC, High school teacher, high school Deputy Principal, and Tambach TTC Head Dean of Curriculum.</p> |
| <p>STEPHENSON SAINA</p> | <p>Date of Birth: 10/2/1973 Qualification: Bed. Arts, MPhil. Kiswahili Education Experience: Dean of students Tambach TTC</p> |

TAMBACH TEACHER TRAINING COLLEGE

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| | |
|--|--|
|  | |
| <p>4. ROBERT NGETICH Bcom, CPA (K)</p>  | <p>Date of Birth: 01/01/1977 Qualification: B.Com Banking and Finance, CPA(K) Work Experience: Bursar Tambach TTC, Finance Officer Tambach TTC</p> |
| <p>5. ROSE ROTICH Bcom (Supplies and Purchasing)</p>  | <p>Date of Birth: 02/11/90 Qualification: Bachelor of Purchasing and supplies management. Member: KISM Experience: Procurement officer Tambach TTC</p> |

3. CHAIRMAN'S STATEMENT

Tambach Teachers college is a Government Established Teacher Training College under the Ministry of Education, department of Basic Education. The college's main mandate is to train Diploma teachers to serve in primary schools in Kenya, a mandate that the Board of Management takes very seriously. The college operates under policy Guidelines given by the Ministry of Education (MOE) from time to time and adheres to such guidelines whenever they are received. The College Board of Management is also under performance Contract with the Government of Kenya, through the ministry of Education.

As a Board, our main strategic management objectives for the college are to Establish effective and efficient college administrative and management structure, Establish a students' governance linked to the overall college administrative hierarchy, Develop the college communication channel/flow of information and to Acquire tuition and boarding materials on a timely basis for quality service to our students. Our core values as a college are professionalism, Teamwork, Efficiency and Respect for individual differences.

Tambach Teachers College is funded by the Students who pay fees as per the approved Ministry of education fee structure for Public Teacher Training Colleges, with vote heads clearly indicated. The College also receives grants on a quarterly basis from MOE for use to pay salaries for employees under Board of Management. Once in a while, the Ministry of Education gives the college development grants for establishment and maintenance of college facilities. Tambach Teachers College Board of Management also has the task of managing funds for establishment of Moiben Science Teachers College. The Board of Management is very keen on ensuring prudent use of funds received and strives to ensure accountability in all expenditure. To this end, the Board approves college Budget estimates.

The financial year 2020/2021 has been a challenging year for the college because the MOE stopped enrolment of P1 students in readiness for enrolment of Diploma students. The lack of students caused a strain in the college finances, which led to accumulation of salary arrears for BOM employees, and some employees who were on contract were sadly terminated. The Board requests the treasury through the MOE to avail the quarterly grants meant for salaries of employees under BOM on time to ease the suffering of the employees who go for months without pay.

The College Board of Management guides the college CEO on financial issues mainly through the Boards Finance and general Purpose Committee headed by the Boards vice Chair and the Board's Executive Committee headed by the Board Chair. The committees meet regularly on a needs basis and on short

TAMBACH TEACHER TRAINING COLLEGE


ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

notice. The Board is committed to support the College achieve financial prudence and accountability. We strive to ensure that all procurement and disposal of assets activities in the college adhere strictly to PPRA guidelines and regulations.

The Board looks forward to receiving students in October 2021 so that it resumes its normal operations. The Board has ensured that adequate Covid – 19 prevention measures have been put in place to minimize infection in the college.

In conclusion, the boards wishes to state that it is in support of the new financial reporting guidelines and will do all within its power to ensure compliance.

Signed



Professor John Chang'ach

BOM CHAIR

4. REPORT OF THE PRINCIPAL

Tambach Teachers Training College has the Mandate of Training Diploma teachers and is managed by Tambach Teachers College Board of Management who oversees the running of the college in terms of oversight, policy formulation and employment of non – teaching staff members of the college. The Board of management also offers guidance on financial management in the college through the Boards committee on Finance and general purpose, which is very active and very supportive to the college management. The college financial accountability is under the office of the principal who reports directly to the Board of management. Other committees of the Board also play a key role in providing support and guidance to the college internal management. The principal is assisted by the college deputy principal, finance officer, procurement officer, Dean of Curriculum and Dean of students in the day – to – day running of the college and implementation of received policies.

The college is funded by the school fees paid by students, grants for NTS salaries and development grants from Ministry of education. Occasionally, the college hosts seminars which gives the college some revenue. In the financial year 2020/2021, it did not enrol any new students due to the

TAMBACH TEACHER TRAINING COLLEGE

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Abolishing of Certificate training for teachers, both P1 and ECDE. The college therefore ran short of funds and relied on fee arrears to run its daily activities. This amount was meagre. This has resulted in the college failing to meet its obligations to suppliers in terms of settling pending bills. The college employees who were on contract/casuals who were paid through money from personal emoluments vote head had to be laid off due to redundancy and lack of funds.

As a result of non – enrolment of students, Teacher Training Colleges, which are normally under performance contracting were exempted from the process since the colleges had no budgets.

In the financial year 2020/2021, the college received a total amount of Ksh.9,182,042.00 as grants from MOE for payment of salaries of the permanent employees of the Board. The College is grateful to the ministry for the grants though it was not enough to cater for the salaries for all the pending months. As the year was closing, there was still three months' salary arrears for the NTS. This is because the payment of salary was being supplemented by the fee paid by students under personal emolument vote head.

During the Financial year 2020/2021, the college had minimal procurement activities since there were no students. The Board of management however approved the disposal of idle, obsolete and surplus assets, which was done, in strict adherence to PPRA guidelines. The college has a qualified procurement and a procurement committee headed by the college Deputy Principal. There was also some approved expenditure on putting up Covid – 19 prevention measures which included putting up of several hand washing points, purchase of automatic sanitizer dispensers, purchase of thermo – guns, peddle operated waste bins, repair of surface and marking points to ensure social distancing.

In the next financial year, the college looks forward to resuming its normal activities by enrolling students who wish to upgrade from P1 to Diploma in Teacher Education, and from certificate ECDE to Diploma in ECDE.

The college management is committed to prudent use of public resources under its watch, with a view to maximize the utility of the resources for the good of the public. To this end, the college has submitted its books of accounts for the FY ending 30th June 2021 the schools auditor. We are committed to address any shortcoming which may arise from the audit and strive to eliminate any audit queries in future.

During the FY 2020/2021, the college was visited by officers from PPRA who came to do a thorough audit of the college procurement procedures. The officers gave the college a favourable report. The recommendations of the report will be acted upon fully.

TAMBACH TEACHER TRAINING COLLEGE

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In the FY 2021/2022, we look forward to improving our financial management capabilities by taking advantage of financial training opportunities which may arise for our staff. We fully embrace the new financial reporting guidelines and will strive to adhere and comply fully. We will be open to guidance in this endeavour.

Signed

JANE TALLAM

PRINCIPAL



5. REVIEW OF TAMBACH TEACHERS TRAINING COLLEGE 'S PERFORMANCE FOR FY 2019/2020

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the Accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

Tambach Teachers Training College has eight strategic pillars and objectives within its Strategic Plan for the FY's 2020-2024. These strategic pillars are as follows:

1. To institutionalize an efficient management system in the college to enhance quality in service delivery.
2. To ensure that teacher trainees are adequately prepared to teach competently and effectively in primary schools in Kenya and beyond.
3. To create an enabling environment for moulding caring, responsible and adaptive teachers.
4. To design and implement programs that will enable student teachers to discover and develop their potential and talents.
5. To provide and maintain adequate facilities for optimal use in teaching and learning.
6. To enhance teaching and non – teaching staff capacity for better performance.
7. To initiate and sustain income generating projects to supplement the college budget.
8. To develop programs and strategies that address emerging issues in education and training.

TAMBACH TEACHER TRAINING COLLEGE

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Tambach Teachers Training College develops its annual work plans based on the above eight pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Board achieved its performance targets set for the FY 2019/2020 period for its eight strategic pillars, as indicated in the diagram below:

| Strategic Pillar | | Objective | Key Performance Indicators | Activities | Achievements |
|------------------|--|---|---|---|---|
| Pillar 1: | Institutionalize an efficient management system in the college to enhance quality in service delivery. | To provide quality and efficient service to our clients | Fast and efficient service delivery | Digitize the examination department to ensure fast retrieval of students data/result/transcripts | The examination office has digitized students data/information up to 2019 |
| Pillar 2 | Ensure that teacher trainees are adequately prepared to teach competently and effectively in primary schools in Kenya and beyond | To produce a qualified teacher with adequate skill to teach in Kenya and any other part of the world | <ul style="list-style-type: none"> lessons by students and tutors -Duly completed schemes of work and records of work covered. -Timely completion of the syllabus -Improved performance in CATs, mid – course and PTE | <ul style="list-style-type: none"> - Daily attendance register for students - Lesson attendance register for teachers | The 2020 PTE results percentage grade improved from 41.7% in 2019 to 58.16% in 2020 |
| Pillar 3 | Create an enabling environment for moulding caring, responsible and adaptive teachers. | To bring about an emotionally controlled person who is psychologically and socially fit for life challenges | Reduced use of Drugs/Alcohol in college | Offer one on one counselling in the guidance and Counselling office Pair Tutee with a Tutor for guidance and Mentorship | G&C office is in place with a qualified officer in charge Teacher Tutee allocations done. Each student has a tutor/ Mentor |
| Pillar 4 | Design and implement | To bring out hidden talents/potential | Participation in national Competitions | Provision of games equipment Holding internal | Participating in 2 ball game teams, 2 drama |

TAMBACH TEACHER TRAINING COLLEGE

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| | programs that will enable student teachers to discover and develop their potentials and talents | l in students and assist them to exploit them fully | (Athletics, Drama, Music and Ballgames) Clubs and societies | competitions Electing students to positions of leadership | items, 2 music classes to national level Presenting 12 athletes to the national Level |
| Pillar 5 | Provide and maintain adequate facilities for optimal use in teaching and learning | To ensure adequate learning space and sanitary facilities for students | Adequate Classrooms and toilets | Complete the Two Storey, 6 classroom tuition block Complete male external ablution block | The new classroom block is 90% complete and is usable during the day Ablution block 50% complete |
| Pillar 6 | Enhance teaching and non – teaching staff capacity for better performance | To improve performance of Teaching and Non- teaching staff in the college | Staff attend capacity building workshops | The BOM shall set aside funds in its approved budget | Staff training needs assessment was done and an ICT seminar organized for Tutors The finance and procurement officers were sponsored for a workshop conducted by PPRA |
| Pillar 7 | Initiate and sustain income-generating projects to supplement the college budget. | To sustain the college budget | Availability of IGA in college | Planting a College Orchard with 60 mangoes and 60 avocado seedlings in line with the ‘Big Four Agenda’ | College has planted 60 mango seedlings and 60 avocado seedlings |
| Pillar 8 | Develop programs and strategies that address emerging issues in education and training | To put in place a program for the prevention of HIV/AIDS infection | Increased awareness on HIV/AIDS among staff and students -Behaviour change among staff and students -Increased peer support activities | Workshop/seminars for teaching and non- teaching staff and students on HIV/AIDS | Successful Workshops were organized by the G & C department |

TAMBACH TEACHER TRAINING COLLEGE

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| | | | -Sensitization workshops held -Posters on HIV/AIDS | | |
|--|--|--|---|--|--|

Most of the performance indicators highlighted for each strategic pillar are contained in the 2019/2020 performance contract signed by the college BOM and the Ministry of Education

6. CORPORATE GOVERNANCE STATEMENT

The Appointment of Boards of Management of Public Teacher Training Colleges is done under section 55 of the Basic Education Act 2013. Under this Act, the Education cabinet secretary shall, by regulations prescribe the qualifications for persons who may be appointed to or co-opted into the Board of Management. (55(i). According to the Act, the Board shall consist of

- (a) Six persons elected to represent parents (in case of Teacher Training Colleges, the six persons will represent the community)
- (b) One person nominated by the County Education Board
- (c) One representative of the Teaching staff
- (d) Three representatives of the sponsors of the College where applicable
- (e) One person to represent special interest groups in the community
- (f) One person to represent persons with special need, and
- (e) One representative of the student's council who will be an *ex-officio* member.

In Tambach Teachers College, there are 14 BOM members in compliance with the requirements of the Act. The cabinet Secretary, Ministry of education through the County director of education, makes appointments. A board of Management holds office for a period of Three years, renewable.

The functions of the Board are stipulated in the Education act and are as follows;

- (a) Promote the best interests of the institution and ensure its development;
- (b) Promote quality education for all pupils in accordance with the standards set under this Act or any other written law;
- (c) Ensure and assure the provision of proper and adequate physical facilities for the institution;
- (d) Manage the institution's affairs in accordance with the rules and regulations governing the occupational safety and health;
- (e) Advise the County Education Board on the staffing needs of the institution;
- (f) Determine cases of pupils' discipline and make reports to the County Education Board;
- (g) Prepare a comprehensive termly report on all areas of its mandate and submit the report to the County Education Board;

TAMBACH TEACHER TRAINING COLLEGE

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- (h) Facilitate and ensure the provision of guidance and counselling to all learners;
- (i) Provide for the welfare and observe the human rights and ensure safety of the pupils, teachers and non-teaching staff at the institution;
- (j) Encourage a culture of dialogue and participatory democratic governance at the institution;
- (k) Promote the spirit of cohesion, integration, peace, tolerance, inclusion, elimination of hate speech, and elimination of tribalism at the institution;
- (l) Encourage the learners, teachers and non-teaching staff and other, parents and the community, and other stakeholders to render voluntary services to the institution;
- (m) Allow reasonable use of the facilities of the institution for community, social and other lawful purposes, subject to such reasonable and equitable conditions as it may determine including the charging of a fee;
- (n) Administer and manage the resources of the institution;
- (o) Receive, collect and account for any funds accruing to the institution;
- (p) Recruit, employ and remunerate such number of non-teaching staff as may be required by the institution in accordance with this Act; and
- (q) Perform any other function to facilitate the implementation of its functions under this Act or any other written law.

The Board provides for formation of committees of the Board as follows

- (a) finance, procurement and general purposes committee;
- (b) Academic standards, quality and environment committee;
- (c) Discipline, ethics and integrity committee;
- (d) Audit committee; and
- (e) Human rights and student welfare committee

Boards of Management once nominated, are sworn in by the County Director of Education – MOE.

The Board of Management members do not draw any salaries, but are reimbursed fare and lunches whenever they attend Board Meetings at a rate discussed and agreed by members and sanctioned by the county Director of Education, subject to availability of funds.

A member of the Board can be removed from office if the member resigns and communicates the decision in writing, or fails to attend 3 consecutive Board meetings without apology. The Board secretary is then required to notify the nominating entity of the situation with a view of finding a suitable replacement.

In all full Board Meetings and meetings of committees of the Board, a conflict of interest register is kept and signed by members after the Agenda of the day has been adopted.

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The Board of management comes up with the citizens service charter for the institution and reviews it from time to time.

The performance of Board of Management is closely monitored by the County director of education, who can recommend to the cabinet secretary of Education to dissolve a Board of Management at any time during the tenure of the Board.

7. MANAGEMENT DISCUSSION AND ANALYSIS

In the FY 2020/2021, Tambach Teachers Training College was operating under very tough economic situation due to non-enrolment of students who are the main source of funds for the college. During the financial year, the college operated on Grants (9,182,042.00) from MOE and payment of fee arrears from students (11,989,494.00). The money was mainly used to pay part salaries for members of non – teaching staff (6,970,025.00) and to pay statutory deductions for the employees as well as cater for finalist student's requirements/examination fee as they prepared to do their final exam PTE.

During the exam period in November December 2021, the College faced an unprecedented challenge of organizing space for a total 2289 students who sat for the PTE. The college resorted to hiring of tents, which dented the already fragile financial situation of the college.

There were no projects undertaken/implemented by the College during this financial year 2020/2021.

8. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Tambach Teachers Training College exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile

Tambach Teachers Training College is a Government facility funded fully by the Government through Student fee and MOE grants. The college is sustained fully by the Government. The College management strives to make prudent use of the available resources to maintain and improve the existing college facilities.

2. Environmental performance

Tambach Teachers Training College is situated in the Keiyo Escapement of Elgeyo Marakwet County. The college has a constant and sufficient water supply with the source at the foot of the escarpment and flow through gravity to the college. The availability of enough clean water has ensured high standards of cleanliness in the college. The college has an elaborate sewage system and 99% the toilets within the college are flush toilets.

The college has a working incinerator for burning of solid waste.

In the financial year 2020/2021, the college collaborated with Tambach Prison and the department of forestry to plant 1000 blue gum seedlings.

The college periodically invites the National Environment Management Authority (NEMA) to come, Audit our environmental situation, and give recommendations that are then acted upon.

3. Employee welfare

Tambach Teachers college non – teaching staff Employees are hired and paid by the Board of Management and deployed to suitable workstations within the college. The remunerations of the employees is in strict adherence of the SRC recommendations on salaries and allowances. Where casuals are employed, the Board adheres to the existing labour laws and pays the recommended minimum wages.

All statutory deductions payable by an employee (i.e PAYE, NSSF, NHIF, HELB and SACCO DUES) are duly deducted and remitted every month. The members of the Non – Teaching staff operate under scheme of service recommended by the ministry of education for that cadre of staff. Progression from one job group to a higher one is effected upon recommendation of the BOM.

The NTS have a fully functional welfare organization which the BOM encourages and supports. This ensures that employee issues have a channel of reaching management, through the leadership of the staff welfare.

Most of the college employees (Teachers and NTS) are housed in college houses at a very low nominal rent. The Board aims at motivating all the college employees through this gesture.

College Employees are also supplied with adequate working equipment, uniforms and tools.

4. Market place practices

Tambach teachers college operates under its citizen's service charter and signs performance Contract with MOE to ensure that best practices are in place in the college.

The College also maintains strict adherence to PPRA guidelines in its procurement procedures.

5. Community Engagements

In the spirit of corporate social responsibility, the college has allowed unlimited access of the college field to Kenya top Athletes who come to Train at the facility.

The college has always maintains a cordial relationship with the neighbouring community. In the FY 2020/2021, the college donated mattresses to members of the community who were identified by the assistant chiefs in the four neighbouring sub locations.

The college water source is managed by the community and there has always been harmonious relations with the community where Tambach TTC water source is located.

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Tambach Teachers College has provided classrooms to Moi Tambach Primary School whenever the College does not have students

9. REPORT OF THE BOARD OF MANAGEMENT

The Board of Management submit their report together with the audited financial statements for the year ended June 30, 2021, which show the state of the college affairs.

Principal activities

The principal activities of Tambach Teachers College continue to be Training of Teachers to teach in Primary schools in Kenya.

Results

The results of Tambach Teachers College for the year ended June 30 are set out on page

BOARD OF MANAGEMENT

The members of the Board of Management who served during the year are shown on page vi. During the year 2021 no Board Member resigned.

Auditors

The Auditor General is responsible for the statutory audit of Tambach Teachers Training College in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 . Tambach Teachers Training College has been audited for the year/period ended June 30, 2021 in accordance to section 23 of the Public Audit Act, 2015 .

By Order of the Board

JANE TALLAM
BOM Secretary
Private Bag, 30704
TAMBACH
1/9/2021

10. STATEMENT OF BOARD OF MANAGEMENT MEMBERS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act, and section 29 of schedule 2 of the Technical and Vocational Education and Training Act, 2013* - require the board members to prepare financial statements in respect of that *college*, which give a true and fair view of the state of affairs of the *college* at the end of the financial year/period and the operating results of the *college* for that year. The board members are also required to ensure that the *college* keeps proper

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accounting records which disclose with reasonable accuracy the financial position of the *institution*. The board members are also responsible for safeguarding the assets of the *college*.

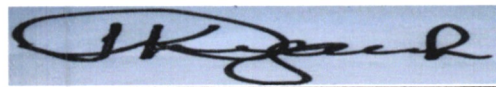
The board members are responsible for the preparation and presentation of the *institution* financial statements, which give a true and fair view of the state of affairs of the *college* for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *institution*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The board members accept responsibility for the *institution* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (*the State Corporations Act, and the TVET Act*). The board members are of the opinion that the *institution* financial statements give a true and fair view of the state of *college* transactions during the financial year ended June 30, 2021, and of the *institution* financial position as at that date. The board members further confirm the completeness of the accounting records maintained for the *institution*, which have been relied upon in the preparation of the *college* financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the board members to indicate that the *institution* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

Tambach Teachers Training College financial statements were approved by the Board on _____ and signed on its behalf by:

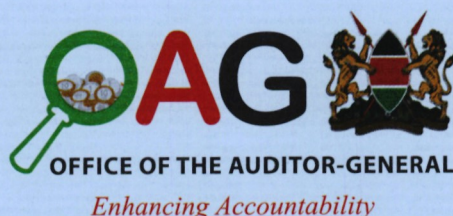


Chairperson of the Board/Council

Accounting officer/Principal

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 TAMBACH TEACHERS TRAINING COLLEGE FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

Adverse Opinion

I have audited the accompanying financial statements of Tambach Teachers Training College set out on pages 1 to 15, which comprise of the statement of financial position as at 30 June, 2021, and of the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Tambach Teachers Training College as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and do not comply with the Public Finance Management Act, 2012 and the Basic Education Act No.14 of 2013.

Basis for Adverse Opinion

1. Unsupported Grants Paid

The statement of financial performance reflects grants paid amount of Kshs.6,970,025 in respect of payment of part salaries for members of non-teaching staff. However, schedules indicating names, personal numbers, gross pay, deductions and net pay among other details were not provided to support the amount.

In the circumstances, the accuracy and completeness of grants paid amount of Kshs.6,970,025 could not be confirmed.

2. Irregularities in Cash and Cash Equivalents

The statement of financial position reflects cash and cash equivalent balance of negative Kshs.4,688,944 as disclosed in Note 14 to the financial statements. However, the following unsatisfactory matters were noted;

- i. The management overdrawn two (2) bank account contrary to Regulation 7 of the (National Government) Regulations, 2015 which states that no official government bank account shall be overdrawn, nor shall any advance or loan be obtained from a bank account for official purposes beyond the limit, authorized by the National Treasury in line with Section 28(4) of the Act.
- ii. Review of bank statements revealed inter account transfers of Kshs.2,257,436 that were not credited in the intended bank accounts.

In the circumstances, the accuracy, completeness and regularity of cash and cash equivalent of negative Kshs.4,688,944 could not be confirmed.

3. Unsupported Receivables from Exchange Transactions

The statement of financial position reflects receivables from non-exchange transactions of Kshs.3,782,181 as disclosed under Note 15 to the financial statements. However, supporting schedules or ledgers were not provided for audit.

In the circumstance, the accuracy and completeness of the receivables from non-exchange transactions of Kshs.3,782,181 could not be confirmed.

4. Unsupported Inventories

The statement of financial position reflects inventories balance of Kshs.1,168,364 as disclosed in Note 16 to the financial statements. However, the stock sheets, stock take report and stock take certificate were not provided for audit. Further, the Management has not formulated a Stock Management System to ensure accurate recording of the inventories.

In the circumstances, the accuracy and completeness of inventories balance of Kshs.1,168,364 could not be confirmed.

5. Unsupported Property, Plant and Equipment

The statement of financial position reflects plant, property and equipment balance of Kshs.697,261,800 as disclosed in Note 17 to the financial statements. However, the note did not indicate the assets movement during the year. In addition, an asset register indicating location of the asset, purchase date and price, estimated life, depreciation values, maintenance history among other details was not provided for audit. Further, the statement of cash flows reflects purchase of property, plant and equipment of Kshs.3,915,069 which was not supported.

In the circumstances, the accuracy and completeness of plant, property and equipment balance of Kshs.697,261,800 could not be confirmed.

6. Unsupported Trade and Other Payables from Exchange Transactions

The statement of financial position reflects trade and other payables from exchange transactions balance of Kshs.22,939,462 as disclosed in Note 18 to the financial statements. However, review of ledgers revealed Kshs.10,927,152 resulting to an unexplained variance of Kshs.12,012,310. In addition, the College has not formulated creditors policy and there was no aging analysis in support of this balance.

In the circumstances, the accuracy and completeness of trade and other payables from exchange transactions balance of Kshs.22,939,462,897 could not be confirmed.

7. Lack of Land Ownership Documents

The statements of financial position reflects property, plant and equipment balance of Kshs.697,261,800 as disclosed in Note 17 to the financial statements. The balance includes land and buildings of Kshs.635,781,000. It was noted that the land on which the College is constructed was an allocation of thirty-three (33) acres from County Council in 1992 and fifty (50) acres from residents through compulsory acquisition. However, four (4) residents disputed this acquisition and sued for damages which has dragged the process of title issuance.

In the circumstances, the ownership of land on which the College is situated could not be confirmed.

8. Variances between Financial Statements and Ledgers

The following balances in the financial statements differed with the ledgers;

- i. The statement of financial performance reflects transfers from the National Government – grants/gifts in kind of Kshs.9,182,603 while the ledger reflected Kshs.19,100,000 resulting to an unexplained variance of Kshs.9,917,407;
- ii. The statement of financial performance reflects rendering of services-fees from students of Kshs.3,820,531 while the ledger reflected Kshs.9,873,898 resulting to an unexplained variance of Kshs.6,053,367;
- iii. The statement of financial performance reflects use of goods and services of Kshs.4,497,052 while the ledger reflected Kshs.9,949,988 resulting to an unexplained variance of Kshs.5,452,936;
- iv. The statement of financial position reflects receivables from non-exchange transactions of Kshs.3,782,181 while the ledger reflects Kshs.19,016,239 resulting to an unexplained variance of Kshs.15,234,058;

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

9. Non-Disclosure of Contingent Liabilities

The College has several court cases which are ongoing and whose outcome has not been determined. However, there is no provision of a contingent liability note in the financial statements contrary to paragraph 100 International Public Sector Accounting Standards 19 on Provisions, contingent liabilities and contingent assets which states that unless the possibility of any outflow in settlement is remote, an entity shall disclose, for each class of contingent liability at the reporting date, a brief description of the nature of the contingent liability and, where practicable (a) an estimate of its financial effect, measured under paragraphs 44 to 62; (b) an indication of the uncertainties relating to the amount or timing of any outflow; and (c) the possibility of any reimbursement.

In the circumstances, Management did not comply with disclosure requirements of International Public Sector Accounting Standards.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The statement of comparison budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.46,780,426 and Kshs.13,372,011 respectively, resulting in an under-funding of Kshs.33,408,415 or 71% of the budget. Similarly, the Fund spent Kshs.19,833,577 out of the approved budget of Kshs.46,780,426, resulting in an under expenditure of Kshs.26,946,849 or 58% of the budget. In addition, there was no evidence that the budget estimate provided for audit was not approved.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the One-Third of Basic Salary Rule

During the year under review, sixteen (16) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management has not explained the failure to comply with the policy.

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

2. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees of the College was ninety-three (93) out of which seventy-seven or 94% of the total number were members of one ethnic community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the

diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community”.

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

3. Incomplete Lecture Rooms

The contract for construction of six (6) lecture rooms was awarded at a contract sum of Kshs.9,817,800 and a payment of Kshs.9,357,800 made. The project was scheduled to be completed on 01 July, 2019 but physical inspection on 13 June, 2022 revealed that the contractor was not on site while painting, plumbing, electrical works had not been undertaken and windows were not fitted with glasses.

In the circumstances, the College may not realize value for money from the project.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of Approved Information Technology Policy

The College did not have an approved IT policy for governance and management of its ICT resources. In addition, there is no ICT steering committee in place to assist in the development of ICT policy framework to enable the College to realize long-term ICT strategic goals. Lack of an approved IT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the College's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.

In the circumstances, the effectiveness of Information and Communication Technology controls could not be confirmed.

2. Lack of Risk Management Policy and Strategy

The College Management had not put in place risk management policy, strategies, and risk register to mitigate against risk. It was, therefore, not clear how the Management controls risk exposures. This is in contravention of Regulation 165 (1)(a) and (b) of the Public Finance Management (National Governments) Regulations, 2015 which requires the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal controls that builds robust business operations.

In the circumstances, the effectiveness of risk management controls could not be confirmed.

3. Lack of Internal Audit Function

The College has not established an internal audit function. This is contrary to Section 73 (1) of the Public Finance Management Act, 2012 which states that every national government entity shall ensure that it complies with this Act and (a) has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board

In the circumstances, Management was in breach of law.

4. Lack of Human Resource Policy

The College does not have operational Human Resource Management Plan, Human Resource manual, Human Resource policies and procedures and Employee Code of conduct. This is contrary to the Human Resource Policies and Procedures Manual for the Public Service 2016, Section B2(1).

In the circumstances, the effectiveness of human resource management controls could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the College's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the College or to cease operations.

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

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

Those charged with governance are responsible for overseeing the College'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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the College policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the College to cease to continue or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the College to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 September, 2022

TAMBACH TEACHERS TRAINING COLLEGE
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FOR THE YEAR ENDED 2020-2021

11. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

| | Notes | 2020-2021 | 2019-2020 |
|--|-------|-----------------------|-------------------------|
| | | Kshs | Kshs |
| Revenue from non-exchange transactions | | | |
| Transfers from the National Government – grants/ gifts in kind | 6 | 9,182,603.00 | 21,859,603.00 |
| | | | |
| | | 9,182,603.00 | 21,859,603.00 |
| Revenue from exchange transactions | | | |
| Rendering of services- Fees from students | 7 | 3,820,531.00 | 46,682,407.00 |
| Sale of goods | 8 | 669,437.00 | 441,100.00 |
| Rental revenue from facilities and equipment | 9 | 433,870.00 | 520,600.00 |
| Other income | 10 | 529,600.00 | 4,448,499.00 |
| Revenue from exchange transactions | | 5,453,613.00 | 52,029,906.50 |
| Total revenue | | 14,635,655.00 | 79,406,122.50.00 |
| Expenses | | | |
| Use of goods and services | 11 | 4,497,052.00 | 29,197,433.70 |
| Employee costs | 12 | 4,858,775.00 | 13,634,389.50 |
| Repairs and maintenance | 13 | 676,846.00 | 3,111,003.25 |
| Grants paid | | 6,970,025.00 | 16,324,082.40 |
| Total expenses | | 17,002,698.00 | 62,266,908.85 |
| Net surplus / Deficit | | (2,307,043.00) | 17,139,213.65 |

TAMBACH TEACHER TRAINING COLLEGE
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FOR THE YEAR ENDED 30 JUNE 2021

12. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

| | Notes | 2020-2021 | 2019-2020 |
|---|-------|-----------------------|-----------------------|
| | | Kshs | Kshs |
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 14 | 1,198,424.85 | 3,225,138.44 |
| Receivables from non-exchange transactions | 15 | 3,782,181.00 | 6,013,791.00 |
| Inventories | 16 | 1,168,364.80 | 2,207,156.25 |
| Non-current assets | | | |
| Property, plant and equipment | 17 | 697,261,800.00 | 697,261,800.00 |
| Total assets | | 703,410,770.65 | 708,070,885.69 |
| Liabilities | | | |
| Current liabilities | | | |
| Trade and other payables from exchange transactions | 18 | 604,897.00 | 4,196,134.00 |
| Refundable deposits from customers | 19 | | 2,400.00 |
| Deferred income | 20 | | 7,500,000.00 |
| Employee benefit obligation | 21 | 16,252,072.95 | 16,252,072.95 |
| Payments received in advance | | | 33,000.00 |
| Non-current liabilities | | | |
| Borrowings | 22 | 16,398,000.00 | 11,500.00 |
| Total liabilities | | | |
| Net assets | | | |
| Reserves | | | |
| Accumulated surplus | | | |
| Capital Fund | | 697,261,800.00 | 697,261,800.00 |
| Total net assets and liabilities | | 730,516,769.95 | 730,516,769.95 |

The Financial Statements set out on pages xx to xx were signed on behalf of the Institute Council/ Board of Governors by:

PROFESSOR JOHN K. CHANGACH
Chairman of Board of Governors

ROBERT K. NGETICH
Finance Officer
 ICPAK No

JANE K. TALLAM
Principal



Date... 26/8/22



Date... 26/8/22



Date... 26/8/22

TAMBACH TEACHER TRAINING COLLEGE
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FOR THE YEAR ENDED 30 JUNE 2021

13. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30 JUNE 2021

| | Revaluation reserve | Fair value adjustment reserve | Retained earnings | Capital/ Development Grants/Fund | Total |
|--|---------------------|-------------------------------|-------------------|----------------------------------|-------|
| At July 1, 20xx | xxx | xxx | xxx | xxx | xxx |
| Revaluation gain | | | | | |
| Fair value adjustment on quoted investments | | | | | |
| Total comprehensive income | | | | | |
| Capital/Development grants received during the year | | | | | |
| Transfer of depreciation/amortisation from capital fund to retained earnings | | | | | |
| At June 30, 20xx | | | | | |
| At July 1, 20xx | | | | | |
| Revaluation gain | | | | | |
| Fair value adjustment on quoted investments | | | | | |
| Total comprehensive income | | | | | |
| Capital/Development grants received during the year | | | | | |
| Transfer of depreciation/amortisation from capital fund to retained earnings | | | | | |
| At June 30, 20xx | | | | | |

Note:

1. For items that are not common in the financial statements, the entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustments should have an elaborate note describing what the amounts relate to. In such instances a restatement of the opening balances needs to be done.

TAMBACH TEACHER TRAINING COLLEGE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

14. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 20xx

| | | 2020-2021 | 2019-2020 |
|---|-------------|----------------------|----------------------|
| | Note | Kshs | Kshs |
| Cash flows from operating activities | | | |
| Receipts | | | |
| Transfers from other Government entities/Govt. grants | | 9,182,042.00 | 21,859,603.00 |
| Public contributions and donations | | | |
| Rendering of services- Fees from students | | 3,820,531.00 | 46,682,407.50 |
| Sale of goods | | 669,437.00 | 441,100.00 |
| Rental revenue from facilities and equipment | | 433,870.00 | 520,600.00 |
| Finance income | | | |
| Other income | | 529,775.00 | 4,448,499.00 |
| Total Receipts | | 14,635,655.00 | 73,431,609.50 |
| Payments | | | |
| Compensation of employees | | 4,858,775.00 | 13,634,389.50 |
| Use of goods and services | | 4,497,052.00 | 29,197,433.70 |
| Finance cost | | | |
| Rent paid | | | |
| Taxation paid | | | |
| Other payments | | 1,074,420.00 | 8,499,797.45 |
| Grants and subsidies paid | | | |
| Total Payments | | 10,430,247.00 | 51,331,620.65 |
| Net cash flows from operating activities | 45 | | |
| Cash flows from investing activities | | | |
| Purchase of property, plant, equipment and intangible assets Prado/Bus | | 3,915,069.10 | 2,703,920.00 |
| Proceeds from sale of property, plant and equipment | | | |
| Decrease in non-current receivables | | | |
| Increase in investments | | | |
| Net cash flows used in investing activities | | | |
| Cash flows from financing activities | | | |
| Repayment of borrowings | | 700,000.00 | 500,000.00 |
| Increase in deposits | | | |
| Net cash flows used in financing activities | | | |
| Net increase/(decrease) in cash and cash equivalents | | | |
| Cash and cash equivalents at 1 JULY2020 | 26 | 3,225,138.44 | |
| Cash and cash equivalents at 30 JUNE 2021 | 26 | 1,198,424.85 | 3,225,138.44 |

TAMBACH TEACHER TRAINING COLLEGE
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15. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

| | Original budget 2020-2021 Kshs | Adjustments 2020-2021 Kshs | Final budget 2020-2021 Kshs | Actual on comparable basis 2020-2021 Kshs | Performance difference 2020-2021 Kshs | Utilization Difference |
|--|--------------------------------------|----------------------------------|-----------------------------------|---|--|---------------------------|
| Revenue | | | | | | |
| Transfers from other Govt entities Govt grants | 19,100,010.00 | | 19,100,010.00 | 9,182,042.00 | 9,917,968.00 | |
| Public contributions and donations | | | | | | |
| Rendering of services- Fees from students | 24,861,366.00 | | 24,861,366.00 | 3,434,331.00 | 21,427,035.00 | |
| Sale of goods | 1,469,050.00 | | 1,469,050.00 | 669,437.50 | 799,612.50 | |
| Finance Income | | | | | | |
| Other Income | 1,350,000.00 | | 1,350,000.00 | 86,200 | 1,263,800.00 | |
| Gains on disposal, rental income and agency fees | | | | | | |
| Total income | 46,780,426.00 | | 46,780,426.00 | 13,372,010.50 | 33,408,415.50 | |
| Expenses | | | | | | |
| Compensation of employees | | | | | | |
| Use of Goods and services | 45,035,189.00 | | 45,035,189.00 | 12,863,552.25 | 32,141,636.75 | |
| Finance costs | | | | | | |
| Rent paid | | | | | | |
| Remuneration of directors | | | | | | |
| Grants and subsidies paid | | | | 6,970,025.00 | 12,129,985 | |
| Total expenditure | | | | 19,833,577.25 | 44,271,621.75 | |
| Surplus for the period | | | | -17,354,864.00 | -10,863,206.25 | |

Budget notes

1. There was negative difference because there was no admission during the financial year 2020/2021.

TAMBACH TEACHER TRAINING COLLEGE
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16. NOTES TO THE FINANCIAL STATEMENTS

TRANSFERS FROM NATIONAL GOVERNMENT MINISTRIES

| Description | 2020-2021 KShs | 2019-2020 KShs |
|-------------------------------|---------------------|----------------------|
| Unconditional grants | | |
| 1 st Quarter Grant | 4,591,021.00 | 5,557,064.00 |
| 2 nd Quarter Grant | 4,591,021.00 | 5,257,435.00 |
| 3 rd Quarter Grant | | 5,588,040.00 |
| 4 th Quarter Grant | | 5,457,064.00 |
| TOTAL | 9,182,042.00 | 21,859,603.00 |
| | | |
| | | |

(During the financial year 2020/2021 we were given only two quarters)

TAMBACH TEACHER TRAINING COLLEGE
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RENDERING OF SERVICES

| Description | 2020-2021 KShs | 2019-2020 KShs |
|---|---------------------|---------------------|
| Boarding Equipment and stores | 1,885,440.00 | 8,851,890.25 |
| Electricity Water and Conservancy | 800 | 2,132,517.25 |
| Local Travelling and Transport | | 2,625,567.00 |
| Vehicle Repairs and Maintenance | | 1,095,102.00 |
| Teaching Practice | | 7,028,999.00 |
| R, M.I. Rehabilitation | | 1,662,291.00 |
| Gratuity | | 1,113,627.00 |
| Teaching Equipment and Stores | | 1,463,051.00 |
| Contingencies | | 1,403,955.00 |
| Personal Emoluments | | 3,688,160.00 |
| Vehicle Replacement Fund | | 1,240,092.00 |
| Facilitation | 227,600.00 | 6,764,988.00 |
| Convocation fees | | 2,682,849.00 |
| Activity | | 2,106,217.00 |
| Medical | | 368,288.00 |
| Computer studies | | 1,749,578.00 |
| Student Council | | 258,512.00 |
| Examination | 1,706,691.00 | 2,552,541.00 |
| Registration | | 400.00 |
| | | |
| | | |
| Total revenue from the rendering of services | 3,820,531.00 | 46,682,407.5 |

(There was no admission during the Financial year 2020/2021)

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TAMBACH TEACHER TRAINING COLLEGE
ANNUAL REPORT AND FINANCIAL STATEMENTS
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NOTES TO FINANCIAL STATEMENTS (Continued)

8 SALE OF GOODS

| Description | 2020-2021 KShs | 2019-2020 KShs |
|---|-------------------|-------------------|
| Sale of goods | | |
| College Farm | 381,595.00 | 250,440.00 |
| Dairy Farm | 251,342.00 | 190,660.00 |
| Piggery | 36,500.00 | |
| Total revenue from the sale of goods | 669,437.00 | 441,100.00 |

(This are sales from farm produce i.e vegetables, milk and sale of pigs)

9 RENTAL REVENUE FROM FACILITIES AND EQUIPMENT

| Description | 2020-2021 KShs | 2019-2020 KShs |
|----------------------|-------------------|-------------------|
| House rent | 433,870.00 | 520,600.00 |
| Total rentals | 433,870.00 | 520,600.00 |

(This are amounts collected from staff who use college houses)

10 OTHER INCOME

| Description | 2020-2021 KShs | 2019-2020 KShs |
|---------------------------|-------------------|---------------------|
| Ecdde programme | 264,275.00 | 4,269,599.00 |
| Seminars | 253,600.00 | 120,000.00 |
| Photocopy | 11,900.00 | 58,900.00 |
| Total other income | 529,775.00 | 4,448,499.00 |

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(This are income generating activities)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 USE OF GOODS AND SERVICES

| Description | KShs | 2020-2021 | 2019-2020 KShs |
|---|---------------------|-----------|----------------------|
| Boarding Equipment and stores | 2,453,097.50 | | 11,926,154.00 |
| Electricity Water and Conservancy | 1,087,127.00 | | 2,525,738.00 |
| Local Travelling and Transport | 1,729,709.75 | | 5,382,887.00 |
| Vehicle Repairs and Maintenance | 414,751.00 | | 1,011,316.00 |
| Teaching Practice | | | 5,392,494.00 |
| R, M.I. Rehabilitation | 100,715.00 | | 634,935.55 |
| Gratuity | | | |
| Teaching Equipment and Stores | 2,285,345.00 | | 4,235,971.00 |
| Contingencies | 692,411.00 | | 2,478,740.00 |
| Personal Emoluments | 845,796.00 | | 5,242,004.00 |
| Vehicle Replacement Fund | | | 544,071.70 |
| Facilitation | 596,350.00 | | 7,312,378.00 |
| Convocation fees | | | |
| Activity | | | 1,756,999.00 |
| Medical | 77,150.00 | | 112,220.00 |
| Computer studies | | | 785,150.00 |
| Student Council | | | |
| Examination | | | 6,729,900.00 |
| Registration | | | |
| Total revenue from the rendering of services | 4,497,052,00 | | 29,197,433.70 |

TAMBACH TEACHER TRAINING COLLEGE
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FOR THE YEAR ENDED 30 JUNE 2021

12. EMPLOYEE COST

| | 2020-2021 | 2019-2020 |
|-----------------------|----------------------|----------------------|
| | KShs | KShs |
| Basic salary | 11,097,720.00 | 12,029,400.00 |
| Employers Nssf | 224,640.00 | 246,240.00 |
| Medical | 347,580.00 | 376,020.00 |
| House Allowance | 2,175,360.00 | 2,347,080.00 |
| Hardship Allowance | 2,720,400.00 | 2,941,200.00 |
| Employee costs | 16,565,700.00 | 17,939,940.00 |

TAMBACH TEACHER TRAINING COLLEGE
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13. REPAIRS AND MAINTENANCE

| Description | 2020-2021 KShs | 2019-2020 KShs |
|--------------------------------------|-------------------|---------------------|
| Vehicle Repairs and Maintenance | 414,751.00 | 1,555,387.70 |
| House rent | 92,230.00 | 135,530.00 |
| Furniture and fittings | 100,715.00 | 634,935.55 |
| Computers and accessories | 69,150.00 | 785,150.00 |
| Total repairs and maintenance | 676,846.00 | 3,111,003.25 |

TAMBACH TEACHER TRAINING COLLEGE
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14 DETAILED ANALYSIS OF CASH AND CASH EQUIVALENTS

| Financial institution | Account number | 2019-2020 KShs | 2020-2021 KShs |
|---------------------------|----------------|---------------------|---------------------|
| a) Current account | | | |
| Kenya Commercial bank | | | |
| Main Account | 1103231367 | 2,831,235.31 | 991,814.31 |
| Fund Account | 1103231596 | 237,558.85 | 58,035.85 |
| In-service Account | 1103231685 | 27,364.01 | 19,300.01 |
| EQUITY ACCOUNT | 153027171076 | 326,301.63 | 128,741.63 |
| ACCESS BANK | 0181141001 | -1,645.40 | 129,273.50 |
| Cash | | 1,884.35 | 1.15 |
| TOTAL | | 3,422,698.75 | 1,327,130.45 |

8 RECEIVABLES FROM EXCHANGE TRANSACTIONS

| 27(a) | | 2020-2021 KShs | 2019-2020 KShs |
|----------------------------------|--|---------------------|---------------------|
| Description | | | |
| Current receivables | | | |
| Debtors | | 9,098,832.00 | 3,782,181.00 |
| Total current receivables | | 9,098,832.00 | 3,782,181.00 |

TAMBACH TEACHER TRAINING COLLEGE
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FOR THE YEAR ENDED 30 JUNE 2021
16 INVENTORIES

| Description | 2020-2021 KShs | 2019-2020 KShs |
|--|---------------------|---------------------|
| Consumable stores | 250,283.00 | 209,304.00 |
| Cleaning materials stores | 68,352.80 | 77,387.25 |
| Catering stores | 849,729.00 | 1,920,465.00 |
| Total inventories at the lower of cost and net realizable value | 1,168,364.80 | 2,207,156.25 |

17 PROPERTY, PLANT AND EQUIPMENT

| Cost | Land and Buildings Shs | Motor vehicles Shs | Furniture and fittings Shs | Computers Shs | Other Assets (Specify) Shs | Plant and equipment Shs | Work in progress Shs | Capital Shs | Total Shs |
|----------------|---------------------------|-----------------------|-------------------------------|------------------|-------------------------------|----------------------------|-------------------------|----------------|----------------|
| At 1 July 2021 | 635,781,000 | 27,020,000 | 32,560,800.00 | 1,000,000.00 | 900,000 | | | | 697,261,800.00 |

TAMBACH TEACHER TRAINING COLLEGE
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18 TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

| Description | 2020-2021 | 2019-2020 |
|---------------------------------------|----------------------|---------------------|
| | KShs | KShs |
| Sundry Creditors | 22,906,461.72 | 4,196,444.00 |
| Pre-Paid Fees | | 1,909,690.00 |
| Salary Advance | 33,000.00 | |
| Total trade and other payables | 22,939,461.72 | 6,106,134.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 REFUNDABLE DEPOSITS FROM CUSTOMERS/STUDENTS

| Description | 2020-2021 | 2019-2020 |
|-----------------------|------------------|------------------|
| | KShs | KShs |
| Caution money | | 2,400.00 |
| Total deposits | | 2,400.00 |

20 DEFERRED INCOME

| Description | 2020-2021 | 2019-2020 |
|------------------------------|------------------|---------------------|
| | KShs | KShs |
| National government | | 7,500,000.00 |
| Total deferred income | | 7,500,000.00 |

21. EMPLOYEE BENEFIT OBLIGATION.

| Description | 2020-2021 | 2019-2020 |
|----------------------------|----------------------|----------------------|
| | KShs | KShs |
| Current benefit obligation | 16,252,072.95 | 16,252,072.96 |
| Employee obligation | 16,252,072.95 | 16,252,072.95 |

22 BORROWINGS

| Description | 2020-2021 | 2019-2020 |
|------------------------------|------------------|------------------|
| | KShs | KShs |
| Balance at end of the period | 16,398,000.00 | 11,500,000.00 |

TAMBACH TEACHER TRAINING COLLEGE
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Projects

Projects implemented by the State Corporation/ SAGA Funded by development partners

| Project title | Project Number | Donor | Period/ duration | Donor commitment | Separate donor reporting required as per the donor agreement (Yes/No) | Consolidated in these financial statements (Yes/No) |
|--|--------------------------|-------|------------------|------------------|---|---|
| 1 Proposed Tuition block, Kitchen , Dining hall, and 2no hostel blocks for Moiben Science Teachers Training College. | MSSTC/TTTC OO1/2015-2016 | GOK | 205WKS | 150,650,175.00 | | |

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, ie total costs incurred, stage which the project is etc)

| | Project | Total project Cost | Total expended to date | Completion % to date | Budget | Actual | Sources of funds |
|---|---------|--------------------|------------------------|----------------------|--------|--------|------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |



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