

REPUBLIC OF KENYA

PARLIAMENT  
OF KENYA  
LIBRARY



**OAG**



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	22 FEB 2023
TABLED BY:	HON. OWEN BAYA, MP
BY:	DEPUTY LEADER OF MAJORITY
CHIEF OF THE TABLE:	CHRISTINE NDIRITU

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NAROK WEST TECHNICAL  
TRAINING INSTITUTE**

**FOR THE YEAR ENDED  
30 JUNE, 2020**





**International Public Sector Accounting Standards (IPSAS)  
Annual Financial Report**

---

**NAROK WEST TECHNICAL TRAINING INSTITUTE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
2019/2020 FINANCIAL YEAR**

---

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

**NAROK WEST TECHNICAL TRAINING INSTITUTE'S  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 2019/2020 FY**

---

**Table of Contents**

KEY INSTITUTE INFORMATION AND MANAGEMENT .....	ii
KEY INSTITUTE INFORMATION AND MANAGEMENT (Continued) .....	iii
THE COUNCIL/BOARD OF GOVERNORS .....	iv
MANAGEMENT TEAM .....	viii
CHAIRMAN'S STATEMENT.....	viii
REPORT OF THE PRINCIPAL.....	viii
REVIEW OF NAROK WEST TTI'S PERFORMANCE FOR FY 2019/2020 .....	xii
CORPORATE GOVERNANCE STATEMENT.....	xiii
MANAGEMENT DISCUSSION AND ANALYSIS.....	xv
CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY.....	
REPORTING .....	xvii
REPORT OF THE COUNCIL/BOARD OF GOVERNORS .....	xvii
STATEMENT OF BOARD OF GOVERNORS/ COUNCIL MEMBERS' RESPONSIBILITIES .....	xviii
REPORT OF THE INDEPENDENT AUDITORS ON THE NAROK WEST TTI.....	xix
IV. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 <sup>th</sup> JUNE 2020.....	1
V. STATEMENT OF FINANCIAL POSITION AS AT 30 <sup>th</sup> JUNE, 2020 .....	2
VI. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30 <sup>th</sup> JUNE 2020 .....	2
VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 <sup>th</sup> JUNE 2020 .....	4
VIII. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 <sup>th</sup> JUNE, 2020 .....	5
IX. NOTES TO THE FINANCIAL STATEMENTS.....	6

**NAROK WEST TECHNICAL TRAINING INSTITUTE'S  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 2019/2020 FY**

**1. KEY INSTITUTE INFORMATION AND MANAGEMENT**

**(a) Background information**

The Institute was incorporated/ established under the TVET Act on 21<sup>st</sup> December, 2016 through registration by TVETA, registration number TVETA/PUBLIC/TVC/0050/2016. The Board of Governors (BoG) was appointed on 20<sup>th</sup> November, 2017 and the first group of students admitted in February, 2018. The Institute is domiciled in Kenya. The institute is under the Ministry of Education. Currently, we have four departments: Engineering, Business Studies, Applied Technology and ICT.

**(b) Principal Activities**

Our principal activity is TVET training as per the TVET Act, 2003. Our vision is to be a center of excellence in the provision of TVET training and an agent of community development. Our mission is to develop competent and innovative human resource for sustainable development. Our strategic objectives are:

- (i) To impart knowledge, skills and attitudes to trainees in order to gain entrepreneurship and problem-solving skills for the world of work;
- (ii) To expand the Institute's infrastructure and equipment;
- (iii) To widen and strengthen the Institute's financial base;
- (iv) To improve Institutional governance and quality management.

**(c) Key Management**

The Institutes' day-to-day management is under the following key organs:

- Board of Governors (BOG)
- Principal
- Deputy Principal
- Accountant

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June, 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal	<b>David Kipyegon Maru</b>
2.	Institute Accountant	<b>Jane Resiato Koila</b>

**(e) Fiduciary Oversight Arrangements**

The Board of Governors (BOG) has overall oversight responsibility.

**NAROK WEST TECHNICAL TRAINING INSTITUTE'S  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 2019/2020 FY**

---

**KEY INSTITUTE INFORMATION AND MANAGEMENT (Continued)**

**(f) Institute Headquarters**

P.O. Box 1150-20500,  
Narok, KENYA.  
8 Km from the Narok-Bomet Road along the old Maasai Mara Road

**(g) Institute Contacts**

Telephone: (254) 701-807 410  
E-mail: narokwesttti@gmail.com  
Website:

**(h) Institute Bankers**

Kenya Commercial Bank  
P.O. Box 406-20500,  
Narok, Kenya

**(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

**(k) KRA PIN**





Institute's KRA PIN Number is P051693978A



**NAROK WEST TECHNICAL TRAINING INSTITUTE'S**

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE, 2020**

**2. THE COUNCIL/BOARD OF GOVERNORS**

<p>1. MR. FRANCIS OLE KOROS B. Ed (Arts)</p> 	<p>Provide a concise description of each Member's date of birth, key qualifications and work experience. Indicate whether the director is independent or an executive director and which committee of the Member chairs where applicable.</p> <p><b>Date of Birth:</b> 1972 <b>Qualifications:</b> Bachelor of Education (Arts), UON <b>Experience:</b> Over 20 years as a teacher, 12 of them Principal. 8 Years as the Chairman of Public Service Board, Narok County.</p>
<p>2. MRS. MARGARET MUGA NYAKUNE</p> 	<p><b>Date of Birth:</b> 1<sup>st</sup> January 1957</p> <p><b>Qualifications:</b> Masters in Entrepreneurship</p> <p><b>Experience:</b> Over 30 years as a Technical Teachers Trainer at KTTC. Retired as the HoD - Business Department at KTTC</p>
<p>3. MS. MALVINE SEMPEIYO NKOITOI</p> 	<p><b>Date of Birth:</b> 28<sup>th</sup> December 1988</p> <p><b>Qualifications:</b> Bachelor of Commerce (Banking and Finance Option), Egerton University</p> <p><b>Experience:</b> 2 years as a banker and Finance Officer at MMWCA for 6 years now.</p>
<p>4. MR. STANLEY KIMAREN RIAMIT</p> 	<p><b>Date of Birth:</b> 30<sup>th</sup> November, 1969</p> <p><b>Qualifications:</b> Masters in Development Anthropology, currently pursuing a Phd</p> <p><b>Experience:</b> 3 years as Assistant lecturer at McGill University, Runs an NGO on Maasai Livelihoods and a visiting Lecturer at McGill University, Canada</p>
<p>5. MR. SHADRACK KIMANZI MUSEE</p>	<p><b>Date of Birth:</b> 18<sup>th</sup> November 1972</p> <p><b>Qualifications:</b> Masters in Geographic Information Systems, UON</p>



**NAROK WEST TECHNICAL TRAINING INSTITUTE'S**  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE, 2020

	<p><b>Experience:</b> Over 12 years in installation of software, GIS systems and remote access technology like the remote automatic weighbridges.</p>
6. MRS. ALICE MUTAI	<p><b>Date of Birth:</b></p> <p><b>Qualifications:</b> Masters in Engineering Management, Egerton University</p> <p><b>Experience:</b> Over 20 years as a technical trainer rising to become a Deputy Principal of a TTI before becoming the XEO of KETREB.</p>
7. MR. JACKSON RIMOINE MAITAI	<p><b>Date of Birth:</b> 1994</p> <p><b>Qualifications:</b> Bachelor of Science in IT, JKUAT</p> <p><b>Experience:</b> 4 years as IT expert in various banks: 2 years in National Bank, 1 year in CBA, 1 year as Fuliza technical team and currently with Kenya Pipeline IT department.</p>
8. MS. EVELYNE NAISENYA KORSAI	<p><b>Date of Birth:</b> 21<sup>st</sup> October, 1977</p> <p><b>Qualifications:</b> Bachelor of Education Arts – French, Maseno University</p> <p><b>Experience:</b> Taught French in high schools for 9 years, Presently is the branch manager of Kilgories Water Services Board</p>
9. MRS. OLIVIA ALUOCH ODONGO	<p><b>Date of Birth:</b></p> <p><b>Qualifications:</b> Masters in Educational Administration</p> <p><b>Experience:</b> 12 years as a trainer in technical institutions, 15 years as an officer at the Directorate of Technical Education then currently the County Director of TVET.</p>
10. MR. DAVID KIPYEGON MARU B. Ed. (Tech. Ed)	<p><b>Date of Birth:</b> 2<sup>nd</sup> November, 1974</p> <p><b>Qualifications:</b> Bachelor of Education (Technology Education) specializing in Electrical and Electronics Technology.</p>