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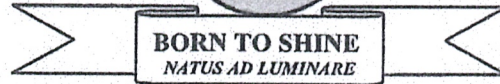
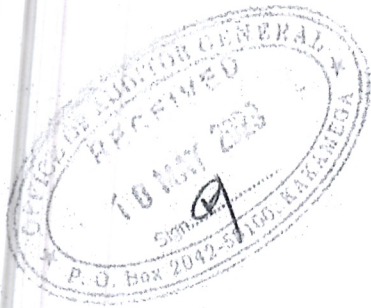
Hon. Naomi Wago, MP
Deputy Majority Whip
Inzani Mwale

THE AUDITOR-GENERAL

ON

**ST. PAUL'S KIBABII DIPLOMA
TEACHERS' TRAINING COLLEGE**

**FOR THE YEAR ENDED
30 JUNE, 2022**



St. Paul's Kibabii Diploma Teachers' Training College

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2022**

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

St. Paul's Kibabii Diploma Teachers' Training College
Annual Report and Financial Statements for The Year Ended 30 June 2022

St. Paul's Kibabii Diploma Teachers' Training College

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I. Key Entity Information and Management

(a) Background information

Kibabii Diploma Teachers' Training College, Registration Number P/TC/606/14 was established by the Ministry of Education after a feasibility evaluation in 2007. The College is mandated to educate and train Diploma teachers for secondary schools in Kenya. In May 2014, the College was re-registered as St. Paul's Kibabii Diploma Teachers' Training College, Registration Number 39540000010 to create a clear distinction between the College and Kibabii University.

St. Paul's Kibabii Diploma Teachers' Training College is located on two campuses in Bungoma County. Tuuti Campus is on 4.97 acres of land in Bungoma South Sub- County, approximately 5 km from Bungoma Town along Bungoma-Chwele road. Syombe Campus is on 50 acres of land in Bumula Sub-County, around 3 km off Bungoma-Malaba road along Kimaeti-Myanga road. The student enrolment in the financial year stands at 375. The College is managed by a Board of Management comprising 14 members. The workforce of the College comprises 45 TSC Tutors and 79 Non-teaching staff.

(b) Principal Activities

St. Paul's Kibabii Diploma Teachers' Training College is mandated to conduct Diploma Teacher Training and the College operations are dictated by its philosophical principles as enshrined in the College mandate, motto, vision statement, mission statement, core values and objectives as follows;

Mandate

To train Diploma Teachers for secondary schools.

Motto

Born to shine (Natus ad Luminare)

Vision

A Global model institution in Teacher Training

Mission

To provide and promote education and training to produce dynamic, dependable and resourceful teachers

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Specific Objective

- I. To provide quality education and training.
- II. To establish and improve infrastructure and physical facilities for effective and efficient delivery of services to all stakeholders.
- III. To expand and sustain College initiated income generating programmes and activities.
- IV. To mobilize staff, students and the community within the proximity of the College to address health and emerging issues.
- V. To develop and maintain good working relationships with other institutions and organizations and empower the communities living around the College

Quality Policy

St. Paul's Kibabii Diploma Teachers Training College is committed to providing and promoting education and training with a view to producing dynamic, dependable and resourceful teachers. In pursuit of this commitment, the Management shall comply with all customer and applicable legal requirements and continually improve on her effectiveness by implementing a Quality Management System based on ISO 9001:2015.

c) Key Management

Day-to-day management of the College is under the following key organs;




- i. Board of Management
- ii. Accounting Officer/ Principal
- iii. Senior Management Team

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:




No.	Designation	Name
1.	Principal	Barasa Wafula Saul
2.	Deputy principal	Wesonga Christine
3.	Registrar	Akubala Sarah
4.	Dean of students	Welimo Margaret
5.	Finance Officer	Muchele David

VI. The Board of Management

N o.	Member/ Director	Details
1.	 Prof. Simiyu Wandibba Chairperson of BoM	Prof. Simiyu Wandibba was born on 1 st January 1945. He holds a Ph.D in Archaeology from Southampton University. In 1980-1985 he was Senior Scientist, National Museum of Kenya. In 1985-1990 he was Head of Division of Archaeology, National Museum of Kenya. In 1991 to date - Senior Lecturer University of Nairobi
2.	 Mrs. Margaret Mungai Vice Chairperson	Mrs. Margaret Mungai was born on 11 th May 1956. She holds Masters (HRM). She is a Retired Human Resource Officer at the Teachers Service Commission.
3.	 Mr. Saul Wafula Barasa Secretary / Executive Board Member	Mr. Saul Wafula Barasa was born on 13 th July 1965. He holds a Bachelor of Education from Kenyatta University. He is the Principal accounting officer and Principal of the College, he is also the chairperson Kenya Teachers Colleges Principals Association.




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4.	 Dr. Ibrahim Wafula Khatete Member BoM	Dr. Ibrahim Wafula Khatete was born 11 th November 1962. He holds a Ph.D in Education Planning (U.O.N) He is a Senior Lecturer at University of Nairobi from 2015 to date
5.	 Mrs. Jacqueline Onyango Member BoM	Mrs. Jacqueline Onyango 26 th May 1968 She holds a Master of Education Curriculum Studies (U.O.N), 2005 Senior Deputy Director in charge of Curriculum and Research Services (KICD) 2017 to date
6.	 Dr. Henry Namsyule Wanjala Member BoM	Dr. Henry Namsyule Wanjala was born on 19 th August 1948. He holds a Ph.D. M.Ed.(Kenyatta University) Lecturer and chairman, Department of Music and Dance 2012 to 2016




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7.	 <p>Dr. Carolyn Wakoli Executive Board Member</p>	<p>Dr. Carolyn Wakoli was born on 22nd November, 1960, She holds a Ph.D in Counselling Psychology – Kabarak University. She is a Lecturer Alupe University 2017 to date</p>
8.	 <p>Comm. Cheror Richard Executive Board Member</p>	<p>Comm. Cheror Richard was born on 25th February, 1953, He holds B. Ed from Moi University, he is a Retired Commissioner of TSC in Kenya. He served from 2001 to 2011</p>
9.	 <p>Mrs. Catherine Buteyo Executive Board Member</p>	<p>Mrs. Catherine Buteyo was born on 4th January 1962, She holds Masters in Applied Linguistics from Moi University, she is a Lecturer Moi University From 1992 to date She is a Member of Radio Board Catholic Diocese of Eldoret</p>



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10.	 Rev. Fr. Faustine Wesonga Member BoM	Rev. Fr. Faustine Wesonga was born on 19 th October 1975, he holds a Degree in Theology and Biblical Studies Education He is a Secretary of the Catholic Diocese of Bungoma 2012 to date
11.	 Mrs Sarah Barasa Member BoM	Mrs Sarah Barasa was born on 27 th February 1957, she holds a B. Ed She is a Retired Senior Principal
12.	 Mr Joash Kinaro Member BoM	Mr Joash Kinaro was born 2 nd July 1957, He holds BA in Sociology Worked in the Provincial Administration rising from District Commissioner and finally Deputy Provincial Commissioner at the time of retirement

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13.	 <p>Mr Bonventure Wasikoyo Member BoM</p>	Mr Bonventure Wasikoyo was born 3 rd October, 1955 he holds B. Ed he is Member of the Bungoma Count Public Service Board 2016-2022
14.	 <p>Ms. Elizabeth Shinoji Member BoM</p>	Ms. Elizabeth Shinoji was born 23 rd August, 1976, she holds a B.Ed (Arts) Kenyatta University Teacher Representative of the Board

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VII. Management Team

No.	Member/ Director	Details
1.	 Mr. Saul Wafula Barasa Chief Principal	He is the CEO of the college ,representative of the Board and the Accounting Officer
2.	 Ms Christine Wesonga Deputy Principal administration	B. Education She deputizes the Principal. She is in charge of discipline, transport and Security in college
3.	 Mrs. Sarah Akubala Registrar	MBA The College Registrar is in-charge of academics matters. All academic departments work under her office.



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4.	 <p>Ms. Marystella Mbaya Senior Mistress, Quality Assurance Standards</p>	<p>She ensures all examinations in the college are of good standard and quality. He is in-charge of class representatives. She monitors class attendance. She is in-charge of Calendar of Events of the college.</p>
5.	 <p>Ms. Elizabeth Shinoji Assistant of Registrar</p>	<p>She works under the registrar and is incharge of TIMS and NEMIS</p>



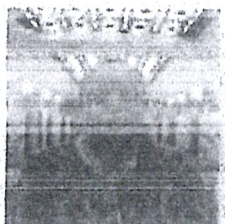
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6.	 Mr. Eric Watima Assistant of Registrar	<p>He works under the Office of the Registrar. He is in charge of Professional Documents</p>
7.	 Mrs. Margaret Welimo Dean of students	<p>She caters for students' welfare in all areas: Co-curricular Activities including clubs and societies & games and sports. Guidance & counselling Boarding Health Services Catering</p>



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8.	 <p>Mr. Anthony Misiko Deputy Dean of students</p>	<p>He deputises the Dean of students and is responsible of the students' welfare. He is also in-charge of maintenance and repairs</p>
9.	 <p>Mr. Winston Matere Senior Master. Teaching Practice</p>	<p>He is in- charge of teaching Practice department and Zonal coordinators He maps schools, posts students and general welfare of students while on teaching practice.</p>
10.	 <p>Ms Esther A. Makomere Senior Mistress Co-Curricular Activities</p>	<p>She works under the Dean of Students' Office She is in-charge of co- curricular activities in college</p>




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11.	 <p>Mr. Joseph Kegode Senior Master, Creative Arts</p>	<p>He is in-charge of Creative Arts department. He is also in-charge of Games& Sports.</p>
12.	 <p>Ms. Margaret Sichambo Senior Mistress, Guidance and Counselling</p>	<p>She works under of the Dean and is in-charge of Guidance and counselling.</p>



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13.	 <p>Ms. Beatrice Maua Senior Mistress, Languages</p>	She is in-charge of Languages; English Kiswahili French Communication skills
14.	 <p>Mr. Sasaka Robert Senior Master Mathematics</p>	He is in charge of Science & Mathematics Department
15.	 <p>Mr. Omuhinda Asteriko Senior Master, Education</p>	He is in-charge of Education Department



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16.	 Ms. Hellen Muthamia Senior Mistress, Social Science	She is in charge of Social Sciences department .
17.	 Dr. Dorcas M. Katiambo Senior Mistress, Boarding	PhD She works under the office of the Dean ; She is in-charge of Boarding.

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18.	 Mr. Anno Walivaha Senior Master, Academic Mentorship	HE is in- charge of Examinations.
19.	 Mr. David Simiyu Muchele Head of Finance	Associate of Science Degree (Accounting) In-charge of Finance management in college

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VIII. Chairman's Statement

St. Paul's Kibabii Diploma Teachers' Training College is an institution mandated to train Diploma teachers for secondary schools in Kenya. During the Financial Year 2021/2022, the following key activities were undertaken:

1. Preparation of trainees for the DTE exams. One group of trainees sat the DTE exams.
2. The College also engaged in community activities that helped to not only create a harmonious relationship with the community around the College but to also bring on board relevant stake holders from the community.
3. The Performance Contract for the FY 2021/2022 was also drafted, signed, negotiated and implemented during the year. The College was able to implement most of the commitments despite the challenges brought about by the COVID-19 pandemic.
4. During the Financial Year, the Board of Management was able to complete a bakery to produce bread for the student community. Currently, the College is putting up a tuition block (Phase 1) that is currently at 70% completion and a sports pavilion and fields at 55% completion.
5. In order to raise awareness and to keep the College staff informed and updated on current issues, the College engaged in capacity building in Gender mainstreaming, and Science, Technology and Innovation for both teaching and non-teaching staff.
6. Successes
7. The Financial Year 2021/2022 has been riddled with great challenges owing to the COVID-19 pandemic. However, against all odds, the College was able to accomplish her mandate of ensuring that trainees were adequately prepared for the job market. A total of 260 graduates were released to the pool of teachers within this period; 21 Early Childhood Development Education and 239 Diploma in Teacher Education.
8. Apart from this, capacity building was done for both teaching and non-teaching staff thus ensuring that the staff at KDTTC was well-informed and motivated.
9. The College was awarded ISO Certification in the year 2013. During this Financial Year, this certificate was renewed by KEBS after a successful re-certification audit on 30th June 2021.

Challenges

1. The COVID-19 pandemic resulted in extra expenditure that had not been budgeted for. This therefore meant that some projects had to be put on hold.
2. The recurrent grant was reduced from KES. 127,500,000 to KES. 117,500,000 by the government thus affecting payment to suppliers which was not as prompt as expected.
3. Construction slowed down due to failure by the government to release KES. 50 million meant for development. Only KES. 25 million was released during the period.
4. The College failed to hold a physical graduation ceremony for graduating trainees due to the pandemic.
5. There was low enrolment of trainees which affected fee collection thus impacting negatively on the recurrent budget. Apart from this, the COVID-19 pandemic also affected fee collection as some continuing trainees were unable to raise fees at all or in time.

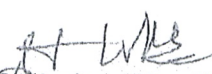
Way forward

Funds being available, we wish to complete the tuition block and sports pavilion as well as fields. If this is done, the space in the tuition block will ease congestion in the lecture halls leading to improvement in service delivery. It is also our desire to construct an ICT- enabled Resource Centre and Computer laboratories for the purposes of improving performance in the now introduced Competency Based Curriculum (CBC).

The College also hopes to meet commitments of the Performance Contract for the current financial year, 2022/2023, most of which require funding.

Apart from this, it is hoped that enrolment will improve as the CBC offers new learning areas. More programmes for training can be introduced like the school-based programs for Diploma in Early Childhood Teacher Education (DECTE) and Diploma in Primary Teacher Education (DPTE) upgrading.

The main mandate of the College is to produce teachers and so we hope to improve performance in the DTE examinations.


Prof. Simiyu Wandibba
Chairperson
Board of Management

St. Paul's Kibabii Diploma Teachers' Training College

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IX. Report of the Principal

St. Paul's Kibabii Diploma Teachers' Training College has the main mandate to train diploma teachers for secondary schools and Early Childhood and Development Education at diploma level in Kenya. Since inception in the year 2007, the College has trained and released 3,626 teachers who have graduated and joined the teaching profession. During the Financial Year 2021/2022, the following key activities were undertaken:

1. Preparation of trainees for the KNEC exams which were done in July 2021. One group of trainees for both Diploma Teacher Education and Early Childhood Development Education sat the national exam and graduated.
2. The College also engaged in community activities that helped to not only create a harmonious relationship with the community around the College but to also bring on board relevant stake holders from the community e.g. the chiefs and village heads for the purpose of uplifting the community. These activities included blood donation in conjunction with Bungoma County Referral Hospital (BCRH), the Amani Club Peace Sensitization at the Chief's Baraza, Peer counsellors' community service at Libolina Children's home and our students involvement in research with teenagers with Ziz Afrique Organization in the larger Bungoma County.
3. The Performance Contract for the FY 2021/2022 was also drafted, signed, negotiated and implemented during the year. The College was able to implement most of the commitments despite the challenges brought about by the COVID-19 pandemic. Even though the evaluation process has not yet been done, it is hoped that the College will receive a favourable score from the work done.
4. During the Financial Year, the Board of Management was able to complete an installation of a bakery which has helped to provide bread for the student community. Currently, the College is putting up a tuition block (Phase 1) and a sports pavilion and fields at a cost of KES 215,577,904. So far, KES 25,000,000 has been disbursed by the Ministry of Education towards this project. The project is at 70% completion as per the report of the Project Manager. The sports field and pavilion is at 55%. It is hoped that this will go a long way in solving the infrastructural challenges at the College.
5. In order to raise awareness and to keep the College staff informed and updated on current issues, the College engaged in capacity building for both teaching and non-teaching staff in Gender mainstreaming, and Science Technology and Innovation workshops. Sensitization for students was also done in the area of Drug Abuse, and Aquaponic farming.

Successes

The COVID-19 pandemic went down a bit but the college continued to allocate funds on COVID-19 related issues. However, against all odds, the College was able to accomplish her mandate of ensuring that trainees were adequately prepared for the job market. A total of 260 graduates were released to the pool of teachers within this period. Apart from this, capacity building was done for both teaching and non-teaching staff thus ensuring that the staff at KDTTC was well-informed and motivated.

The College continued to offer its services according to ISO 9001:2015.

Challenges

1. The COVID-19 pandemic went down but there was still extra expenditure on COVID-19 related issues, reduction in development and recurrent grants. This therefore slowed down the completion of some projects e.g. construction of the tuition block, purchase of two college vans, fencing and oxidation ponds.
2. The recurrent grant was reduced from KES. 127,500,000 to KES. 117,500,000 by the government thus affecting prompt payment to suppliers.
3. Construction slowed down due to failure by the government to release KES. 50 million meant for development. Only KES. 25 million was released during the period.
4. The College failed to hold a physical graduation ceremony for graduating trainees due to the COVID-19 pandemic.
5. There was low enrolment of trainees which affected fee collection thus impacting negatively on the recurrent budget. Apart from this, the COVID-19 pandemic also affected fee collection as some continuing trainees were unable to raise fees at all or in time.
6. Revenue collected from hire of College facilities came down due to the government directive on meetings occasioned by the pandemic.

Way forward

Funds being available, we wish to complete the tuition block and sports pavilion as well as fields. If this is done, the space in the tuition block will ease congestion in the lecture halls leading to improvement in performance. It is also our desire to construct an ICT resource centre, a modern library and laboratories for purposes of improving performance.

The College also hopes to meet commitments of the Performance Contract for the current financial year, 2021/2022, most of which require funding.

Apart from this, it is hoped that enrolment will improve. This can be done through expansion of the curriculum. More programmes for training can be introduced like the school-based programme for DECTE and DPTE upgrading.

The main mandate of the College is to produce diploma teachers and so we hope to improve performance in the KNEC examinations.

Financial performance

The College has done relatively well in liquidity cash flow. We are able to collect revenue and receive grants. The financial position has been affected by reduction of grants by the government leading to delays in payment of suppliers within the financial year.

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During the financial year, the College received KES. 25,000,000 (Twenty five million only) as development grants and KES. 117,500,000 (One hundred seventeen million, five hundred thousand only) as recurrent grants.

The College was to receive KES. 50,000,000 (Fifty million only) as development grant and KES. 127,500,000 (One hundred twenty seven million, five hundred thousand only) as recurrent grant. This severely affected the College because the on-going project of construction of the tuition block did not meet the target set for the completion rate of the project.



Mr. Saul W. Barasa
Principal

St. Paul's Kibabii Diploma Teachers' Training College

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X. Statement of Performance against Predetermined Objectives

St. Paul's Kibabii Diploma Teachers Training College has three strategic themes and five objectives within current Strategic Plan for the FY 2018- FY 2023. These strategic themes are as follows:

1. Provision of Quality Education and Training
2. Sustainable Institutional Growth and Development
3. Community Outreach

The College develops its annual work plans based on the above three themes. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The St. Paul's Kibabii Diploma Teachers Training College achieved its performance targets set for the FY 2021/22 period for its three strategic themes, as indicated in the table below:

S/N	Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
	Provision of Quality Education and Training	To provide quality education and training	Expand learning and teaching resources	Procure teaching and learning resources	Adequate teaching and learning resources
			Undertake performance Appraisal of staff	Conduct staff appraisal and address gaps among staff members	Improved performance of Staff members.
			Strengthen the College Management Systems.	Undertake one ISO 9001:2015 KEBS audit per academic year	ISO 9001:2015 Certified
				CCTV installation in the College	Security is enhanced
			Enhance the use of ICT in delivery of education programmes.	Integrate ICT in teaching and learning	Enhanced acquisition of 21st century skills by students.
		To establish and improve infrastructure and physical facilities for effective and efficient delivery of services to all stakeholders.	Create games, sports and recreational facilities	Engage students in diverse co-curricular activities	Students participated in various co-curricular competitions at Zonal and National levels.
				Purchase games sports equipment	Acquired more games sports equipment
	Construct adequate infrastructure	Construct Tuition block	In the process of Completing tuition block		
	Sustainable Institutional	To expand and sustain	Establish income generating	Establish aquaponic ponds	Produced fish

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	Growth and Development	College initiated income generating programmes and activities.	programmes	Partner with examining bodies Hiring of College facilities Farming Establish and operationalize bakery	Administered external examinations Hired College facilities at a fee Planted Sukuma wiki Operationalized bakery
	Community Outreach	To mobilize staff, students and the community within the proximity of the College to address health and emerging issues. To develop and maintain good working relationships with other institutions and organizations and empower the communities living around the College.	Engage students in community work	Organize workshops and seminars on HIV & AIDS, COVID-19, common communicable diseases	Conducted workshops on HIV & AIDS, COVID-19, common communicable diseases
Organize campaigns on environmental challenges.			Organize partnership with other institutions on environmental conservation	Planted trees within the College	
Develop and implement out-reach programmes to improve community livelihoods			Sensitize the community on peace	Community a round Syombe Campus was sensitized on peace during Chief's Baraza	
Collaborate with relevant institutions			Establish collaborations with institutions, Organizations and National and County Governments Organize annual benchmarking programmes with sister institutions	Collaborated with National and County governments by hosting the training of the village Adminstrators and the Ziz Afrique Organisation. Benchmarked with Kongoni , Matili ,Musakasa TTIs and Kenyatta University on CBC.	

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XI. Corporate Governance Statement

The members of the Board of Management have committed themselves to the service of St. Paul's Kibabii Diploma Teachers' Training College and to uphold the tenets of good corporate governance by being innovative, transparent, accountable, persons of integrity, socially responsive, as well as promote excellence and exercise fairness in all their dealings.

The Board of Management

The Board of Management consists of fourteen members inclusive of the Chief Principal as the secretary. In the financial year 2021/2022 the board held five (5) full board meetings. The Board of Management members and their meeting attendance are indicated in the table below;

S/NO	NAME	DATE	DATE	DATE	DATE	DATE
		23/07/2021	28/09/20 21	22/10/2021	29/04/2022	30/06/2022
1.	Prof.Simiyu Wandibba	✓	✓	✓	✓	✓
2.	Mrs. Margaret Mungai	✓	✓	✓	✓	✓
3.	Dr. Ibrahim Khatete	✓	✓	✓	✓	✓
4.	Com. Richard Cheror	✓	✓	✓	✓	✓
5.	Dr. Carolyne Wakoli	✓	✓	✓	✓	✓
6.	Dr. Henry Namsyule	✓	✓	✓	✓	X
7.	Rev. Fr. Faustine Wesonga	✓	✓	✓	✓	✓
8.	Mrs Sarah Barasa	X	✓	✓	✓	✓
9.	Mr Joash Kinaro	✓	X	✓	✓	✓
10.	Mrs Jacqueline Onyango	✓	✓	✓	X	X
11.	Ms Elizabeth Shinoji	✓	✓	✓	✓	✓
12.	Ms Catherine Buteyo	✓	✓	✓	✓	✓
13.	Mr Bonventure Wasikoyo	✓	X	✓	✓	✓
14.	Mr Saul Barasa W	✓	✓	✓	✓	✓

St. Paul's Kibabii Diploma Teachers' Training College

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Committee meetings are as follows

Infrastructure

S/N	NAME	DATE	DATE
		6/12/2021	17/12/2021
1.	Prof.Simiyu Wandibba	✓	✓
2.	Com. Richard Cheror	✓	✓
3.	Rev. Fr. Faustine Wesonga	✓	✓
4.	Mrs Sarah Barasa	✓	✓
5.	Mr Saul Barasa W	✓	✓

Discipline, Ethics and Integrity

S/N	NAME	DATE
		21/04/2022
1.	Com. Richard Cheror	✓
2.	Rev. Fr. Faustine Wesonga	✓
3.	Mrs. Margaret Mungai	✓
4.	Mr Saul Barasa W	✓

Succession Plan

According to the Basic Education Act, 2015, a Board of Management appointed under these regulations shall remain in office for a term of three years, which shall be renewable for one further term. The College Board is constituted in such a way that at its expiry, at least half of the membership remains in the next board for continuity.

Board Charter

- Giving proper specification to suppliers.
- Giving timeliness on LPOs and delivery points for goods and services to suppliers
- Sensitizing suppliers on current business issues and market practices.

Reasonable treatment of suppliers

- Honoring contracts and respecting payment is subject to availability of funds.
- Informing suppliers in case of delay in payment or inflation.

Responsible marketing and advertisement

- Advertisement of college tenders is done on the college website to maintain ethical marketing practices.

Efforts to safeguard consumer rights and interests

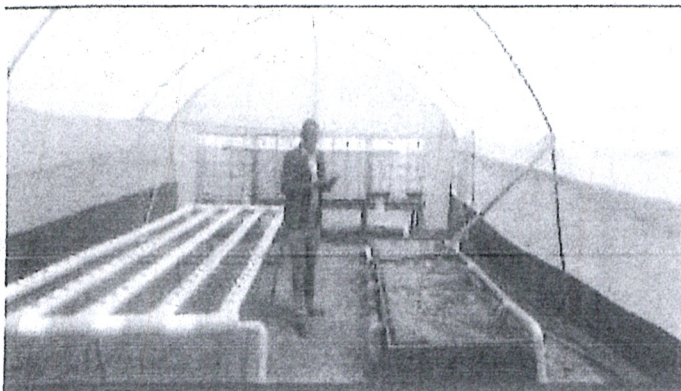
Inspection and Acceptance committees ensure that goods and services delivered are of the right quality and quantity.

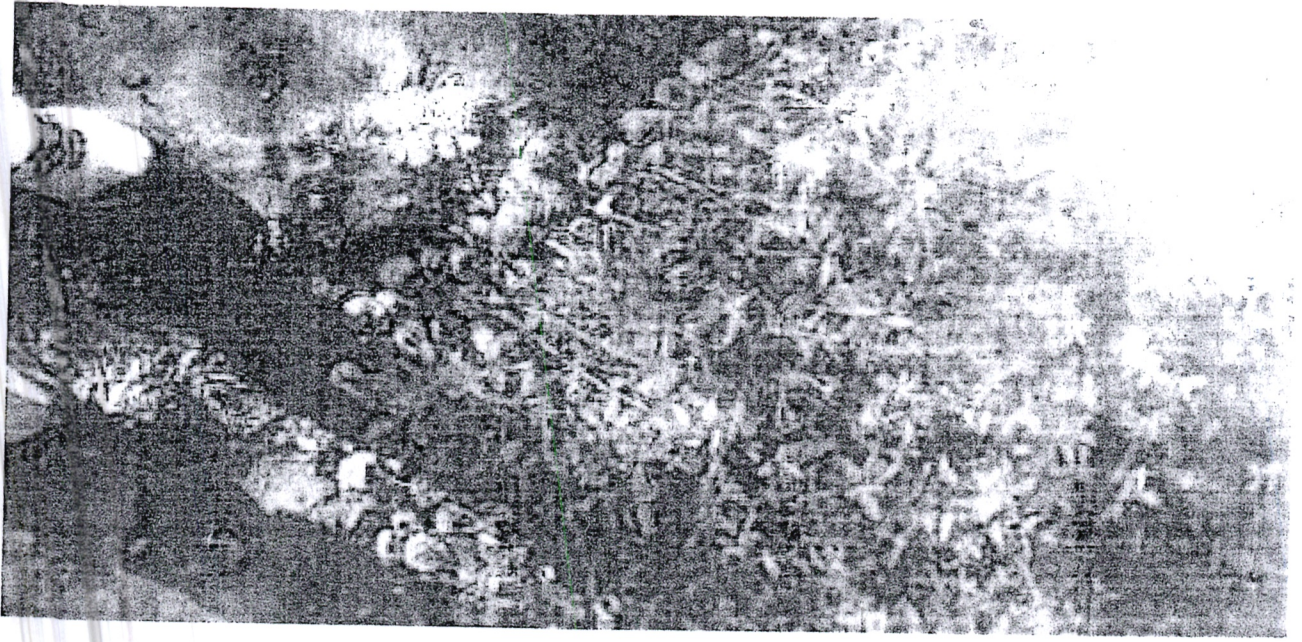
- Involvement of the technical user department at delivery by supplier.

Timely provision of goods and services.

Kibabii Diploma Teachers Training College promotes education and sports through co-curriculum activities, healthcare to students and good labour relations with its employees. It also provides training and development ,clean water and sanitation through emptying toilets, composite pits and sanitary bins of its staff and students.

a) Sustainability strategy and profile





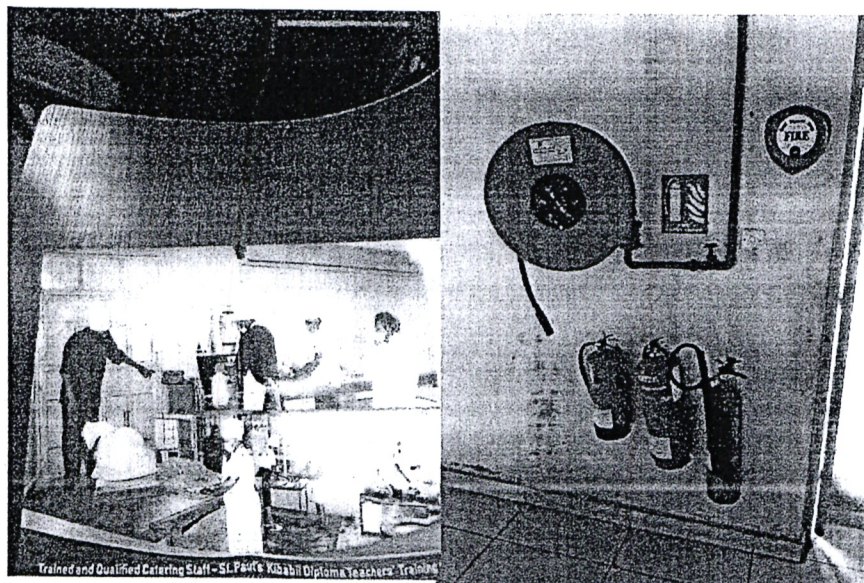
b) Environmental performance



c) Employee Welfare

1 installed fire extinguishers for staff safety during fire outbreak

Catering department fully equipped in safety gears



Market place practices-

The organisation should outline its efforts to:

- a) Responsible competition practice.
Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.
- b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices.
- d) Product stewardship- outline efforts to safeguard consumer rights and interests.

Corporate Social Responsibility / Community Engagements

e). Corporate Social Responsibility/Community Engagement

With the gradual ease of Covid -19 Protocols by the Ministry of Health and

Ministry of Education the college engaged in the following activities with the community:

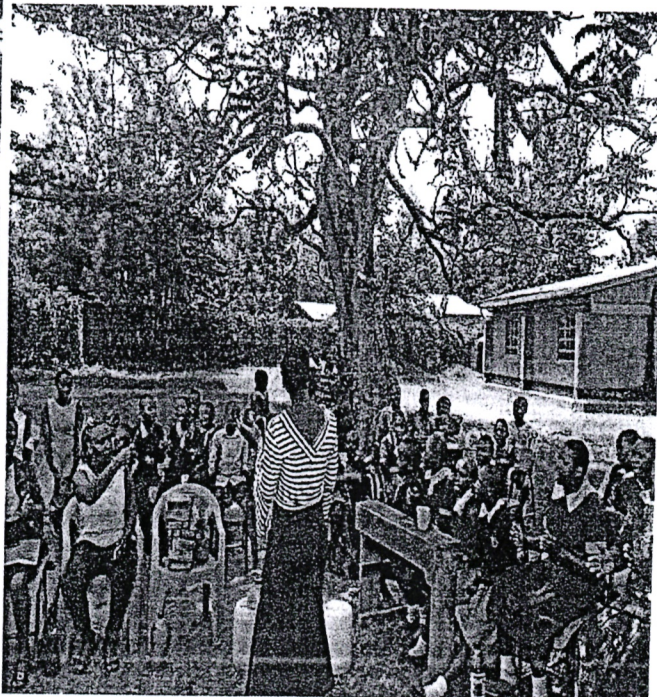
1. Amani Club

On 25/6/2022 the Amani Club sensitized the community represented in peace keeping activities during the Chief's Baraza



2. Peer Counsellors Club At Libolina Children's Home

On 18/6/2022 the members donated charitably to the Libolina children home and participated by offering community service.



XIII. Management Discussion and Analysis

The college has strived to meet its financial obligations after the COVID 19 pandemic. Due to reduction in both development and recurrent grants, this has led to delayed completion of College development projects and failing to meet its operational and strategic plan commitments within the timeframe stipulated.

Currently the College is putting up tuition block and Laboratories, the project is moving slowly due to limited funding from the Ministry of Education.

Recurrent grants were also reduced drastically therefore affecting the daily operations of the College.

The pending bills have gone up as a result of reduction of recurrent grants. Currently the College pending bills is over 30 million and most suppliers and service providers are finding it more difficulty to continue supplying goods and offering of services to the College due to delayed payment.

Section A

The entity's operational and financial performance

Development Grants

The Institute received KES.25, 000,000.00 from the Government of Kenya in the FY 2021/2022 for construction of tuition block.

Financial Performance

During the year under review the incomes were KES. 167,022,791 while expenditure was KES. 184,321,011. This resulted to a deficit of KES. 17,298,219.

Section B

Entity's compliance with statutory requirements

In the year under review the college complied with all the statutory obligations

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

XIV. Report of the Board

St. Paul's Kibabii Diploma Teachers' Training College is an institution mandated to train Diploma teachers for secondary schools in Kenya. The COVID-19 pandemic resulted in extra expenditure that had not been budgeted for. This therefore meant that some projects had to be put on hold. The recurrent grant was reduced from KES. 127,500,000 to KES. 117,500,000 by the government thus affecting payment to suppliers which was not as prompt as expected.

Construction slowed down due to failure by the government to release KES. 50 million meant for development. Only KES. 25 million was released during the period. The College failed to hold a physical graduation ceremony for graduating trainees due to the pandemic.

There was low enrolment of trainees which affected fee collection thus impacting negatively on the recurrent budget. Apart from this, the COVID-19 pandemic also affected fee collection as some continuing trainees were unable to raise fees at all or in time.

Principal activities

St. Paul's Kibabii Diploma Teachers' Training College is an institution mandated to train Diploma teachers for secondary schools in Kenya in Preparation of trainees for the DTE exams. One group of trainees sat the DTE exams.

The College also engaged in community activities that helped to not only create a harmonious relationship with the community around the College but to also bring on board relevant stake holders from the community.

The Performance Contract for the FY 2021/2022 was also drafted, signed, negotiated and implemented during the year. The College was able to implement most of the commitments despite the challenges brought about by the COVID-19 pandemic. During the Financial Year, the Board of Management was able to complete a bakery to produce bread for the student community. Currently, the College is putting up a tuition block (Phase 1) that is currently at 70% completion and a sports pavilion and fields at 55% completion.

In order to raise awareness and to keep the College staff informed and updated on current issues, the College engaged in capacity building in Gender mainstreaming, and Science, Technology and Innovation for both teaching and non-teaching staff.

Successes

The Financial Year 2021/2022 has been riddled with great challenges owing to the COVID-19 pandemic. However, against all odds, the College was able to accomplish her mandate of ensuring that trainees were adequately prepared for the job market. A total of 260 graduates were released to the pool of teachers within this period; 21 Early Childhood Development Education and 239 Diploma in Teacher Education. Apart from this, capacity building was done for both teaching and non-teaching staff thus ensuring that the staff at KDTTC was well-informed and motivated.

St. Paul's Kibabii Diploma Teachers' Training College

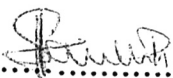
Annual Report and Financial Statements for The Year Ended 30 June 2022

The College was awarded ISO Certification in the year 2013. During this Financial Year, this certificate was renewed by KEBS after a successful re-certification audit on 30th June 2021.

Auditors

The Auditor General is responsible for the statutory audit of the Kibabii DTTC in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. Certified Public Accountants were nominated by the Auditor General to carry out the audit of the Kibabii DTTC for the year/period ended June 30, 2022, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



.....
Secretary of the Board

Bungoma

Date:

XV. Statement of Board of Management

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, and Basic Education Act, 2013 require the council members to prepare financial statements in respect of St. Paul's Kibabii Diploma Teachers' Training College, which give a true and fair view of the state of affairs of St. Paul's Kibabii Diploma Teachers' Training College at the end of the financial year/period and the operating results of the entity for that year/period. The council members are also required to ensure that St. Paul's Kibabii Diploma Teachers' Training College keeps proper accounting records which disclose with reasonable accuracy the financial position of St. Paul's Kibabii Diploma Teachers' Training College. The council members are also responsible for safeguarding the assets of St. Paul's Kibabii Diploma Teachers' Training College.

The Board members are responsible for the preparation and presentation of St. Paul's Kibabii Diploma Teachers' Training College's financial statements, which give a true and fair view of the state of affairs of St. Paul's Kibabii Diploma Teachers' Training College for and as at the end of the financial year (period) ended on June 30, 2022. 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 St. Paul's Kibabii Diploma Teachers' Training College; (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 St. Paul's Kibabii Diploma Teachers' Training College; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Board members accept responsibility for St. Paul's Kibabii Diploma Teachers' Training College's 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 Basic Education Act, 2013. The Board members are of the opinion that St. Paul's Kibabii Diploma Teachers' Training College's financial statements give a true and fair view of the state of St. Paul's Kibabii Diploma Teachers' Training College's transactions during the financial year ended June 30, 2022, and of St. Paul's Kibabii Diploma Teachers' Training College's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for St. Paul's Kibabii Diploma Teachers' Training College, which have been relied upon in the preparation of St. Paul's Kibabii Diploma Teachers' Training College's 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 St. Paul's Kibabii Diploma Teachers' Training College will not remain a going concern for at least the next twelve months; from the date of this statement.

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

Approval of the financial statements

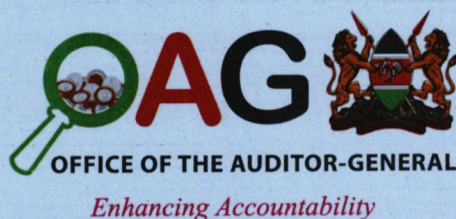
The St. Paul's Kibabii Diploma Teachers' Training College's financial statements were approved by the Board on 17th September 2022 and signed on its behalf by:

.....
Name *Prof. Simiyu Wandibya*
Chairperson of the Board

.....
Name *SAUL BARASA*
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 ST. PAUL'S KIBABII DIPLOMA TEACHERS' TRAINING COLLEGE FOR THE YEAR ENDED 30 JUNE, 2022

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 the 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

Qualified Opinion

I have audited the accompanying financial statements of St. Paul's Kibabii Diploma Teachers' Training College set out on pages 1 to 25, which comprise of the statement of financial position as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison

Report of the Auditor-General on St. Paul's Kibabii Diploma Teachers' Training College for the year ended 30 June, 2022

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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Paul's Kibabii Diploma Teachers' Training College as at 30 June, 2022, 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 comply with the Public Finance Management Act, 2012 and the Technical and Vocational Education and Training Act, 2013.

Basis for Qualified Opinion

Inaccuracy of Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.9,252,802 as disclosed in Note 21 to the financial statements. However, the supporting schedule had a balance of Kshs.35,093,443 resulting to an unexplained variance of Kshs.25,840,641 . Further, an ageing analysis was not provided to establish how long the payables have been outstanding.

In the circumstances, the accuracy and completeness of the trade and other payables amounting to Kshs.9,252,802 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Paul's Kibabii Diploma 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 qualified 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

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects approved budget and actual on comparable basis amounts of Kshs.186,425,000 and Kshs.167,022,791 respectively, resulting to under-funding of Kshs.19,402,209 or 10% of the budget. Similarly, the statement reflects actual expenditure of Kshs.161,196,850 against approved budget of Kshs.186,425,000 resulting to under-performance of Kshs.25,228,150 or 14% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report for the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues of the prior year matters as provided by the Public Sector Accounting Standards Board templates.

In the circumstances, the issues remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Delayed Construction of Tuition Block and Laboratories

The College awarded a contract to a local construction company on 1 September, 2019 for construction of a tuition block and laboratories at a contract sum of Kshs.215,577,904 for a contract period of seventy-four (74) weeks with a completion date of 3 April, 2021. The period was extended to 11 November 2022 but the project was still not completed. The College terminated the contract on 24 January 2023 because of delayed completion.

As at 29 June, 2022, the value of works completed was Kshs.76,094,729 but the actual amount paid was Kshs.84,665,436. However, no satisfactory explanation was provided for the overpayment of Kshs.8,570,707. Further, included in the amount of Kshs.84,665,436 are preliminary expenses totalling Kshs.4,135,000 for which was not adequate supported by schedules and insurance policy was not provided for audit review.

In the circumstances, the College did not get value for money from the project.

2. Failure to Undertake an Investment Grade Energy Audit

During the year under review, the College did not have Energy Management Policy and Energy Investment Plan, contrary to Regulation 5 of the Energy Management Regulations, 2012, which requires the College to develop a clear energy management policy. In addition, Regulation 6 requires the College to undertake an energy audit at least once every three years but there was no evidence that this was undertaken.

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

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, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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 control, 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 the Board of Management

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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the College's ability to sustain 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.

The Board of Management 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 control 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's 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 control.

- 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 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 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 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 the 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 to 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

22 June, 2023

St. Paul's Kibabii Diploma Teachers' Training College
Annual Report and Financial Statements for The Year Ended 30 June 2022

XVII. Statement of Financial Performance for the year ended 30 June 2022

	Notes	2021/2022 Kshs	2020/2021 Kshs
Revenue from non-exchange transactions			
Transfers from the National Government – grants/ gifts in kind	6	117,500,000	177,500,000
Public contributions and donations			
Total Revenue from non-exchange transactions		117,500,000	177,500,000.00
Revenue from exchange transactions			
Rendering of services- Fees from students	7	15,517,210	18,054,121
Sale of goods	8	2,000	18,150
Rental revenue from facilities and equipment	9	8,829,391	497,050
Other income	10	174,190	1,344,500
Revenue from exchange transactions		24,522,791	19,913,821
Total revenue		142,022,791	197,413,821.00
Expenses			
Use of goods and services	11	126,170,583	12,165,762
General Expenses			137,747,745
Employee costs	12	29,045,220	29,652,804
Board Expenses	13	1,669,000	1,981,000
Depreciation expense	14	23,124,161	35,787,284.72
Repairs and maintenance	15	4,312,047	5,640,310
Total expenses		184,321,011	222,974,906
Net Surplus/deficit for the year		-42,298,219	-25,561,085.00

.....
Chairman of Board

.....
Finance Officer
ICPAK No 4033

.....
Principal

Date

Date

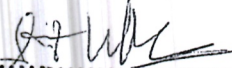
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St. Paul's Kibabii Diploma Teachers' Training College

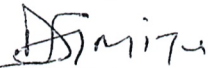
Annual Report and Financial Statements for The Year Ended 30 June 2022

XVIII. Statement of Financial Position as At 30th June 2022

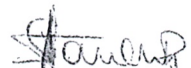
	Notes	2021-2022	2020-2021
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	16	10,423,733	4,597,791.00
Receivables from exchange transactions	17	2,597,280	6,888,218.00
Receivables from non-exchange transactions	18	-	40,000,000.00
Inventories	19	3,779,123	4,783,585.00
Total Current Assets		16,800,136	56,269,594.00
Non-current assets			
Property, plant and equipment	20	859,351,613	1,054,407,271.28
Total Non-current Assets		859,351,613	1,054,407,271.28
Total assets		876,151,749	1,110,676,865.28
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	21	9,252,802	36,011,879
Refundable deposits from Customers/students	22	1,721,392	160,170.00
Total Current Liabilities		10,974,194	36,172,049.00
Total liabilities		10,974,194	36,172,049.00
Capital and Reserves			
Revaluation Reserves		858,036,859	1,100,065,901.00
Accumulated surplus		-44,735,143	
Capital Fund		51,875,839	-25,561,085
Total Capital and Reserves		865,177,555	1,074,504,816
Total Liabilities and Capital & Reserves		876,151,749	1,110,676,865



 Chairman of Board



 Finance Officer
 ICPAK No 4033



 Principal

Date

Date

Date

XIX. Statement of Changes in Net Asset for the year ended 30 June 2022

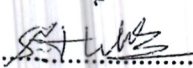
	Revaluation reserve	Accumulated surplus	Capital Fund	Total
Balance b/f at July 1, 2020	1,079,607,957			1,079,607,957
Revaluation gain				
Fair value adjustment on quoted investments				
Total comprehensive income		-25,561,085		-25,561,085
Capital/Development grants received during the year			50,000,000	50,000,000
Transfer of depreciation/amortisation from capital fund to retained earnings				0
Balance c/d as at June 30, 2021	1,079,607,957	-25,561,085	50,000,000	1,104,046,872
Balance b/f as at July 1, 2021	1,079,607,957	-25,561,085	50,000,000	1,104,046,872
Revaluation gain	-221,571,098			-221,571,098
Fair value adjustment on quoted investments				0
Total comprehensive income		-42,298,219		-42,298,219
Capital/Development grants received during the year			25,000,000	25,000,000
Transfer of depreciation/amortization from capital fund to retained earnings		23,124,161	-23,124,161	0
Balance c/d as at June 30, 2022	858,036,859	-44,735,143	51,875,839	865,177,555

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements For The Year Ended 30 June 2022

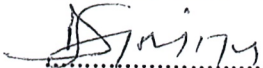
XX. Statement of Cash Flows for the year ended 30 June 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
Cash Flows from Operating Activities			
Receipts			
Transfers from other Government entities/Govt. grants	6	117,500,000	137,500,000
Rendering of services- Fees from students	7	15,517,210	-30,438,118
Sale of goods	8	2,000	18,150
Rental revenue from facilities and equipment	9	8,829,391	497,050
Other income	10	174,190	2,948,521
Total Receipts		142,022,791	110,525,603
Payments			
Use of Goods and Services	11	126,170,583	12,165,762
Employee Costs	12	29,045,220	29,652,804
General Expenses	18		142,531,330
Prior Year Adjustment	23a		3,179,564
Repairs and Maintenance	15	4,312,047	5,640,310
Board Expenses	13	1,669,000	1,981,000
Total Payments		161,196,850	191,791,206
Net cash flows from operating activities		-19,174,059	-81,445,603
Cash flows from investing activities			
Purchase of P.PE	20	-14,734,027	-
Net cash flows used in investing activities		-14,734,027	-
Cash flows from financing activities			
Development Grants	6	25,000,000	-
Net cash flows used in financing activities		25,000,000	-
Changes in Current Assets / Liabilities			
Decrease in Receivables from Exchange Transactions	17	4,290,938	-
Decrease in Trade Payables from Exchange Transactions	21	26,759,077	-
Increase in Refundable Deposits from Customers	22	1,561,222	-
Decrease in Inventories	19	-1,004,462	-
Decrease in Receivables from Non-Exchange Transactions	23c	-16,872,747	-
Net Changes in Working Capital		14,734,028	
Net increase/(decrease) in cash and cash equivalents		5,825,942	-81,445,603
Cash and cash equivalents at 1 July 2021		4,597,791	86,043,394
Cash and cash equivalents at 30 June 2022	16	10,423,733	4,597,791



Chairman of Board

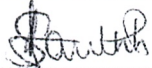
Date



Finance Officer

ICPAK No 4033

Date



Principal

Date

XXI. Statement of Comparison of Budget & Actual amounts for the year ended 30 June 2022

	Original budget	Adjustment	Final budget	Actual	variance	% variance
	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from other Govt entities Govt grants	117,500,000	0	117,500,000	117,500,000	0	0
Public contributions and donations			0		0	
Rendering of services- Fees from students	7,500,000	0	7,500,000	15517210	8,017,210	107
Sale of goods	2,000	0	2,000	2,000	2,000	0
Other Income	1,423,000	0	1,423,000	174,190	174,190	0
rental income and agency fees	10,000,000	0	10,000,000	8,829,391	-1,170,609	-12
Total income	136,425,000	0	136,425,000	142,022,791	5,597,791	
Expenses						
Compensation of employees	30,000,000	0	30,000,000	29,045,220	954,780	3
Use of Goods and services	101,425,000	0	101,425,000	126,170,583	-24,745,583	0
Repair and maintenance	3,000,000	0	3,000,000	4,312,047	-1,312,047	-44
Board Expenses	2,000,000	0	2,000,000	1,669,000	331,000	17
Depreciation expense		0		23,124,161	-23,124,161	
Total expenditure	136,425,000	0	136,425,000	184,321,011	-47,896,011	
Surplus for the period	0	0	0	-42,298,220	-42,298,220	
Development Grant	50,000,000		50,000,000	25,000,000	-25,000,000	

BUDGET NOTES:

- Transfers from other Government entities Government grants – Negative variance due to delayed Government funding
- Rendering of services- Fees from students- positive variance due to increased student enrollment
- Other income- Negative variance due low savings
- Compensation of employees- positive variance due lack of employment of casuals
- Repair and maintenance-items which needed repairs were not many.
- Board Expenses - most meetings were hybrid

XXII. Notes to the Financial Statements

1. General Information

St. Paul's Kibabii Diploma Teachers' Training College Training Institute is established by and derives its authority and accountability from the Basic Education Act, 2013. The St. Paul's Kibabii Diploma Teachers' Training College is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. Statement Of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the St. Paul's Kibabii Diploma Teachers' Training College's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the St. Paul's Kibabii Diploma Teachers' Training College.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

3. Adoption of New And Revised Standards

i. Early adoption of standards

The St. Paul's Kibabii Diploma Teachers' Training College did not adopt any new or amended standards in the year 2021.

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2023: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
IPSAS 42: Social Benefits	Applicable: 1st January 2023 The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess: <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity; (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	Applicable: 1st January 2023: <ol style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

Standard	Effective date and impact:
	of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.
Other improvements to IPSAS	<p><i>Applicable 1st January 2023</i></p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

7. Rendering of Services

Description	2021/2022	2020/2021
	Kshs	Kshs
Tuition fees	1,344,000	1,393,000
Self sponsored program student fees		712,240
Activity fees	384,000	398,000
Examination fees		1,392,400
Contigencies	384,000	398,000
RMI	576,000	597,000
Rehabilitation Fund	384,000	398,000
Bank clearance	96,000	99,500
Student council	116,400	49,200
Medicare	307,200	318,400
Local transport and travels	844,800	875,600
Postage	38,400	39,800
Boarding fees	7,680,000	7,960,000
Regstration	329,800	139,400
P.E Uniform	426,800	180,400
Hockey Stick	194,000	82,000
Computer course	291,000	123,000
ECDE	162,010	759,000
Caution	38,800	16,400
EW&C	1,920,000	1,990,000
Excess fees		132,781
Total Rendering of Services	15,517,210	18,054,121

Rendering of Services-Tuition Inflows	2021/2022	2020/2021
	Kshs	Kshs
Rendering of Services-Tuition Fee Recognised in the Statement of Financial Performance		16,450,100
Add:-		
Decrease in receivable		
Increase inventory		
Less:-		
Increase in Revenue Receivable/ Student Debtors/Income Earned During the Year But Not Received		(6,888,218)
Non--Cash Item-Increase in provision for bad debts		
Increase in Receivable from Non Exchange Transaction/Income Earned During the Year But Not Received		(40,000,000)
Amount Recognised in the Statement of Cashflows		-30,438,118

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

Notes to the Financial Statements (Continued)

8. Sales of Goods

Description	2021/2022	2020/2021
	Kshs	Kshs
Graduation	2,000	2,750
Farm		15,400
Total Sale of goods	2,000	18,150

9. Rental revenue from facilities and equipment

Description	2021/2022	2020/2021
	Kshs	Kshs
Bus hire	12,000	42,000
Gown hire	29,000	50,000
Workshops	8,406,491	
Rent	381,900	405,050
Total rentals	8,829,391	497,050

10. Other Income

Description	2021/2022	2020/2021
	Kshs	Kshs
Refund	96,550	193,000
Excess fees	76,640	
MISC	1,000	1,500
Savings		1,150,000
Total other income	174,190	1,344,500

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

11. Use of Goods and Services

Description	2021/2022	2020/2021
	Kshs	Kshs
Electricity Water & Conservancy	9,153,751	12,165,762.00
Examination fees		3,584,650.00
Travelling and accommodation	15,969,628	16,501,892.00
Postage	16,640	11,940.00
Industrial attachment costs-Teaching practice	3,157,010	6,711,300.00
Registration	112,000	376,500.00
Student Union	243,500	136,500.00
Boarding	49,467,140	54,348,620.00
Contingencies	3,331,967	2,090,885.00
Rehabilitation Fund	120,300	128,800.00
Creditors	14,312,941	
Performance contracting	2,380,088	2,757,952.00
Bank charges	55,706	46,536.00
Bank clearance		13,972.00
Covid 19		3,618,160.00
Gratuity	338,080	
Workshops	10,000	
Bus Hire		1,500.00
Refund	116,550	170,000.00
EC DE	99,500	571,230.00
Miscellaneous		2,000.00
Graduation	418,000	21,600.00
Medicare	3,456,530	3,184,509.00
Administrative	1,240,400	8,321,596.00
Activity	2,884,080	736,600.00
Tuition-Farm	19,286,772.00	34,411,003.00
Total good and services	126,170,583.00	149,913,507.00

12. Employee Costs

Description	2021/2022	2020/2021
	Kshs	Kshs
Salaries and wages	18,720,576	29,652,804
Medical Allowances	904,704	
Commuter Allowances	4,354,800	
Housing benefits and allowances	2,967,900	
Performance and other bonuses	101,400	
Social contributions	1,995,840	
Total Employee costs	29,045,220	29,652,804

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

13. Board Expenses

Description	2021/2022	2020/2021
	Kshs	Kshs
Chairman's Allowance	90,000	150,000
BOG Allowances	1,579,000	1,831,000
Total Board emoluments	1,669,000	1,981,000

14. Depreciation and Amortization expense

Description	2021/2022	2017-2018
	KShs	KShs
Property, plant and equipment	23,124,161	35,787,285
	-	
Total depreciation and amortization	23,124,161	35,787,285

Notes to the Financial Statements (Continued)

15. Repair and Maintenance

Description	2021/2022	2017-2018
	KShs	KShs
RMI	4,312,047	5,640,310
Total Repairs and Maintenance	4,312,047	5,640,310

16.. Cash and Cash Equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Current Account	10,423,733	4,597,791
Total Cash and Cash Equivalents	10,423,733	4,597,791

(a). Detailed Analysis of Cash and Cash equivalents

Description	2021/2022	2020/2021
	Kshs	Kshs
Cash at hand	15,752	2569
Utility a/c	45,049	146,550
cooperative bank-01129049980200	309,733	4,050,339
kcb bank-1106234731	2,247,465	359,454
kcb savings-1116946785	15,642	17,727
Infrastructure a/c-01129049980201	7,704,069	
SSP Account-1174928522	86,023	21,152
Total cash and cash equivalents	<u>10,423,733</u>	<u>4,597,791</u>

17. Receivables from Exchange Transactions

Description	2021/2022	2020/2021
	Kshs	Kshs
Current receivables		
Student debtors	2,597,280	6,888,218
Total current receivables	<u>2,597,280</u>	<u>6,888,218</u>

18. Receivables from Non-exchange

Description	2021/2022	2020/2021
	Kshs	Kshs
Current receivables		
Transfers from other govt. entities		40,000,000
Total current receivables	<u>-</u>	<u>40,000,000</u>

19. Inventories

Description	2021/2022	2020/2021
	Kshs	Kshs
central store	2,104,370	1,503,775
Clinic store	315,422	398,904
Boarding store	1,359,331	2,880,906
Total Inventories	<u>3,779,123</u>	<u>4,783,585</u>

St. Paul's Kibabii Diploma Teachers' Training College
Annual Report and Financial Statements for The Year Ended 30 June 2022

Notes to the Financial Statements (Continued)

20. Property, Plant and Equipment

Cost	Land and	Motor	Furniture	Computer	Buildings	Library	Plant	Capital	Total
	Kshs	vehicles	and fittings	s		Books	and equipment	Work in progress	
At 1 July 2021	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Additions	52,000,000	32,391,847	17,701,911	16,297,985	890,893,232	3,526,845	10,798,234	65,702,791	1,089,312,845
Disposals			2,652,089					12,081,938	14,734,027
Revaluation Gain / (Loss)	30,635,000	-16,191,847		-10,222,785	-217,693,232		-8,098,234		-
At 30 th June 2022	82,635,000	16,200,000	20,354,000	6,075,200	673,200,000	3,526,845	2,700,000	77,784,729	867,741,747
Depreciation and impairment									
At 1 July 2020									
Depreciation	-	-	-	-	-	-	-	-	-
Disposals	-	4,050,000	2,544,250	2,023,042	13,464,000	705,369	337,500		23,124,161
Impairment									
Transfer/adjustment									
At 30 th June 2022		4,050,000	2,544,250	2,023,042	13,464,000	705,369	337,500		-
Net book values									
At 30 th June 2022	82,635,000	12,150,000	17,809,750	4,052,158	659,736,000	2,821,476	2,362,500	77,784,729	859,351,613
At 30 th June 2021	52,000,000	32,391,847	17,701,911	16,297,985	890,893,232	3,526,845	10,798,234	65,702,791	1,089,312,845

St. Paul's Kibabii Diploma Teachers' Training College
 Annual Report and Financial Statements for The Year Ended 30 June 2022
 Notes to the Financial Statements (Continued)

21. Trade and other payables from Exchange Transactions

Description	2021/2022 Kshs	2020/2021 Kshs
Trade payables	9,252,802	36,011,879
	9,252,802	36,011,879

22. Refundable deposits from Customers/students

Description	2021/2022 Kshs	2020/2021 Kshs
Student Fees	1,721,392	160,170
	1,721,392	160,170

23. Prior Year Adjustment in the cash flow statement

a

	Reported Amount (Ksh)	Adjusted amount (Ksh)	Adjustment (Ksh)
Use of Goods	154,697,092	149,913,507	4,783,585
Other Income	2,948,521	1,344,500	(1,604,021)
Total			3,179,564

23b

	Reported Amount (Ksh)	Adjusted amount (Ksh)	Adjustment (Ksh)
Property Plant and Equipment	1,100,065,901	20,457,944	1,079,607,957

23c

	Reported Amount (Ksh)	Adjusted amount (Ksh)	Adjustment (Ksh)
Receivables from non-exchange Transactions	40,000,000	23,127,253	16,872,747

Note: The management intends to write off Receivables from non-exchange transactions in the books of accounts since it did not receive the money

XXIII. Appendices

Appendix 1: Implementation Status of Auditor-General Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Asset Register	<p>Statement of Financial position reflects property plant and Equipment Net book balance of 1,054,407,271 as disclosed in note 16 to the financial statement. Review of records reveal that the College did not maintain an asset register which gives details relating to the nature, dates of acquisition, cost, unique identification Number, current value Current location/user, accumulated depreciation and Net book value of the assets</p> <p>In the circumstances, the accuracy, completeness and fair value of the property plant and equipment balance of Ksh. 1,054,407,271, could not be confirmed</p>	The College has engaged a valuer of college asset and an asset register will be in place in the financial year 2021/2022	Pending PAC resolution	30 th June, 2024
2. Unsupported reserves	The statement of financial position reflects reserves balance of Ksh. 1,100,065,901. This being first financial statement of the College, the nature of the reserves was not explained or supported with documentary evidence	The College did not have an asset register, the value of the asset were based on cost, the College is engaging a professional valuer to value it's assets.	Pending PAC resolution	30 th June, 2024
3. Lack of information Technology and disaster recovery plan	The College did not have a Data Recovery mechanism, an offsite backup of data and IT Strategic Committee	The College initiated formation of ICT Committee and	Pending PAC resolution	30 th June, 2024

St. Paul's Kibabii Diploma Teachers' Training College

Annual Report and Financial Statements for The Year Ended 30 June 2022

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		subsequent draft of data recovery plan		
4. Lack of Audit function and Audit Committee	The college did not have an internal Audit function and Aucdit Committee to enforce checks in the operations and activites of the College.	There is not provision for the internal Audit function in our basic education system, however, we look foward to being guided by the Ministry of Education on the issue	Pending PAC resolution	30 th June, 2024

Name: SALU BARASA

Accounting Officer
(Chief Principal)

Date.....

Sign: [Signature]