

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**  
THE NATIONAL ASSEMBLY  
PA 0000 1 410

DATE: 17 AUG 2023

TABLED BY: **OF** Hon Xaomy Waga MP  
Deputy Majority Whip  
Anne Shubuta

CLERK AT THE TABLE:

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**THE AUDITOR-GENERAL**

**ON**

**ST. JOHN'S TEACHERS TRAINING  
COLLEGE KILIMAMBOGO**

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





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30094 - 00100, NAIROBI  
REGISTRY  
17 MAY 2023  
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**ST JOHN'S TEACHERS' TRAINING COLLEGE KILIMAMBOGO**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2022**

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## **Annual Report and Financial Statements for the year ended 30th June 2022**

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## **I. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

St. John's Teachers' Training College was registered on the basis of change of curriculum in 2021 under Basic Education Act/ 2013, Certificate No: 22S0040736 and is a public institution under the Ministry of Education, State Department of Basic Education and Early learning.

The college was started in 1913 by the Holy Ghost Fathers of the Catholic Church as an out-post of Kalimoni Catholic Mission. It was developed into a Full Primary School and a Seminary. In 1946, the Holy Ghost Fathers started a Teacher Training College at Kilimambogo with 11male status. The College was registered in October 1950 as Kilimambogo Teachers Training College and handed over to the government as a national Public Teacher Training Institute in 1970. The College stands on 115 acres of land and is located in Thika East Sub County, Kiambu County along Thika Garissa Road. The College is domiciled in Kenya and has no branches. The sponsor is the Catholic Church under the Archdiocese of Nairobi headed by Archbishop Philip Anyolo.

The College admits students in the new Competency Based Curriculum in Teacher Education with a current enrolment of two hundred and sixty-nine (269) teacher trainees undertaking various Diplomas; Early Childhood Teacher Education (DECTE), Primary Teacher Education (DPTE)and Upgrade in Primary Teacher Education (UDPTE).

### **(b) Principal Activities**

#### **i) Mandate**

The principal mandate of the College is to train Diploma teachers in early childhood and primary education. The mandate of the College is through the registration under the Ministry of Education, State Department of Basic Education and Early learning. Further, the operations of the College are guided by other Acts passed by Parliament; Basic Education Act 2013, TSC, KICD, KNEC among others.

#### **ii) Vision**

A centre of excellence in Quality Education and Training for Effective Teaching.

#### **iii) Mission**

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

**Core functions**

- ✓ To provide quality education and training.
- ✓ To maintain high standards in service delivery.
- ✓ To uphold professionalism, integrity and team work in all our undertakings.
- ✓ To enhance linkage with communities and other education stakeholders.
- ✓ To ensure innovation and creativity

**iv) Core values**

- ✓ Integrity
- ✓ Professionalism
- ✓ Creativity
- ✓ Team work
- ✓ Efficiency
- ✓ Courtesy

**(c) Key Management**

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

- ✓ The Board of Management
- ✓ Accounting Officer
- ✓ Management team

**(d) Fiduciary Management**

The key management personnel who held office during the financial year 2021/2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal	Mrs. Damaris Mbogo Mwea
2.	Deputy principal	Mrs. Janet N. Mbugua
3	Dean of Curriculum	Dr. Damaris A. Shihundu.
4	Dean of students	Mr. Julius O. Omariba
5	Head of Finance	Ms. Priscilla N. Ng'ang'a

**(e) Fiduciary Oversight Arrangements**

**Finance & Operations committee activities**

The Committee exercise the powers of BoM in financial matters as provided in the Basic Education act 2013, on which the Committee advises the BoM.

Terms of Reference: The role of the Committee is to coordinate and mobilize financial resources of the institute on behalf of the BoM in addition to advising the BoM on those matters referred to above, the Committee's responsibilities include:

- ✓ To receive reports from the Principal and the Finance Officer on financial matters.

- ✓ To receive reports of the extent and condition of the institute including the efficiency of space utilisation, the consumption of energy and the adequacy of property insurance arrangements.
- ✓ To consider the adequacy of the institute and proposals for its maintenance and development, including opportunities to dispose of and acquire new properties.
- ✓ To determine the fees and charges made for institute services and facilities.
- ✓ To ensure the proper financial evaluation and control of projects.
- ✓ To supervise arrangements of investing Institute's funds and monitoring of investments performance.

#### **Academic Committee activities**

The Committee exercise the powers of the BoM in academic matters on which the Committee advises the BoM.

Terms of Reference: The role of the Committee is to ensure academic standards and quality in fulfilling this function, ensure academic freedom, academic integrity and high standards in research, assessment and admissions. The Committee's responsibilities include:

- ✓ Formulate, coordinate and review academic policy, procedures and guidelines within the College.
- ✓ Promote excellence in teaching and learning.
- ✓ Oversee the quality assurance of the academic work.
- ✓ Facilitate free intellectual enquiry and ensure academic integrity.
- ✓ Consider and make decisions on all aspects of the development and accreditation or re-accreditation of education courses, the admission of students, teaching, assessment and requirements for graduation, prizes and awards and
- ✓ Advise on the academic aspects of College's strategic, operational and risk management plans and to foster discourse on issues related to higher education and the College's Vision and Goals.

#### **Government oversight activities**

The Government of Kenya's oversight role include provision of Grants for both Operations and Development funds as well as provision of the regulatory framework. The audit of the Institution's activities is undertaken by the Auditor General.

**ST. JOHN'S TEACHERS' TRAINING COLLEGE KILIMAMBOGO**  
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(f) **Ministry of Education**  
State department of Early Learning and Basic Education  
P.O. Box 9583 - 00200  
Jogoo House B,  
Harambee Avenue  
Nairobi, KENYA

(g) **St. Johns Teachers Training College Kilimambogo**  
P.O Box 08 – 01000, Thika  
Telephone: (254) 703129273  
E-mail: [st.johnsttc.kilimambogo@gmail.com](mailto:st.johnsttc.kilimambogo@gmail.com)  
Website: [www.kilimambogo.ac.ke](http://www.kilimambogo.ac.ke)

(h) **Entity Bankers**






1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. KCB  
Thika branch  
P.O Box 271 - 01000  
Kenyatta Highway - Thika
3. Co-operative Bank of Kenya  
P. O. Box 1815-01000  
Kenyatta Highway - Thika

(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

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**II. THE BOARD OF MANAGEMENT**

1.		<p>-Mr. Lawrence Kung'u          -Date of Birth: 09/06/1952</p>	<ul style="list-style-type: none"> <li>- Chairman of the Board</li> <li>- Bachelor of Art.</li> <li>- -International &amp; Commercial Banking.</li> <li>- -Management Accounting for Non-financial Managers.</li> <li>- Director Procurement and Estates Management (CBK)</li> <li>- Executive Director KSMS.</li> <li>- Deputy Director –Deposit protection Fund.</li> <li>- Long serving in CBK on senior Management position.</li> <li>- He is an executive member</li> </ul>
2.		<p>-Ms. Teresa Machua.          -Date of Birth: 09/03/1971.</p>	<ul style="list-style-type: none"> <li>- B.A – Technology and Management.</li> <li>- Certified public Accountant Part II.</li> <li>Long serving Accountant.</li> <li>-Served as Human Resource Manager.</li> <li>-Tax and Human Resource Consultant.</li> <li>-She is an executive member.</li> </ul>
3.		<p>-Eng. Samson Kitwili.          -Date of Birth 24/05/1964.</p>	<ul style="list-style-type: none"> <li>-Master in Business Administration</li> <li>- B.Sc. Civil Engineer.</li> <li>- Long serving Engineering of over 30 years in water infrastructure development.</li> <li>- Registered Consulting Engineer(EBK)</li> <li>- Registered Engineer (ERB-K)</li> <li>- Corporate Member of Engineers of Kenya MIEK.</li> <li>- Project Implementation Programme</li> <li>He is an executive member</li> </ul>
4.		<p>-Ms. Pamela Waruguru          -Date of Birth 10/06/1984</p>	<ul style="list-style-type: none"> <li>- Bachelor of Co-operative Business</li> <li>-Expansive knowledge of co-operative sector business and management.</li> <li>-She is an executive member</li> </ul>
5.		<p>-Dr.Rev.Fr. Stephen Mbugua          - Date of Birth 1978</p>	<ul style="list-style-type: none"> <li>-B.A, M.A in Theology with a specialization in pastoral Theology</li> <li>- PHD in Theology with a specialization in pastoral Theology.</li> <li>- A priest of the catholic archdiocese of Nairobi.</li> <li>-Educational background: -</li> <li>- Serving as the assistant Fr. In charge at St. Michael's parish in Langata</li> <li>- Full time lecturer at The Catholic University of</li> </ul>





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		Eastern Africa.
6.	 <p>Bishop John Mbinda Date of Birth: 5/5/1973</p>	<p>-Masters Degree in Development Studies. -Bachelor of theology Tangaza University College -Bishop of Lodwar</p>
7.	 <p>Fr. Francis Kiarie Date of Birth: 9/10/1977</p>	<p>PhD Theology Education Secretary of Catholic Schools Archdiocese of Nairobi Ex-official representing the sponsor.</p>
8.	 <p>- Mr. Wilson Njau Huruko -Date of Birth 13/3/1952 -P1 Teacher's Certificate -Certificate in Counselling.</p>	<p>-Chairman-NGCDFC- Thika Town Constituency. -A Panel member of Equity Wings to Fly. -D.E.O for Ten Years. -Nominated Councilor Thika Municipality 3 Years. -Education Secretary in the ACK Diocese of Thika</p>
9.	 <p>- Mr. Thomas Wamunyu Peter - Date of Birth 18/6/1967</p>	<p>- Bsc- Production Technology Moi University -Businessman - Proprietor County Supermarkets</p>

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10.		<p>- Mr. John Muturi Njoroge          - Date of Birth 22/9/1970</p>	<p>- Post Graduate Diploma in Law          - Bachelor of Laws          -B.Com – Finance and Economics          -Long serving lawyer from June 2000.          -Founder of Muturi Njoroge &amp; Co. Advocates.</p>
11.		<p>-Dr. Susan Wambui Gitau.          -Date of Birth 13 /11/1972.          -PhD in Counseling and Psychology.          -MA in Counseling and psychology.          - Higher Diploma in Counselling and Psychology          -Bachelor of Arts.</p>	<p>-Lecturer&amp; Chair of Counseling Dept African Nazarene University.          -KCPA Accredited Senior Counselor.          -Certified Mediator (MTII), MSC Trainer (USA)          -Member-East African Standby Force (EASF)          -Presidential award- Mashujaa 2018.          -Kiambu County KCPA chairperson.          -Research Consultant in Mental Health.          -Certified (NITA) trainer on work place</p>
12.		<p>- Mr. Daniel Gachau Mwangi          - B.Arts (Laws -LLB)          - Date of Birth 11/10/1981</p>	<p>Advocate high Court of Kenya 11 years          Commissioner of oaths          Notary Public          Managing Partner Daniel Henry &amp; Co Advocates          Chairman Law Society of Kenya within Kiambu County</p>
13.		<p>- Ms. Lucy Wairimu Macharia          - Date of Birth 13/4/1967           B. ED (Special Education)</p>	<p>-Consultant in Special Needs Education.          -Kiambu County Education Board Member          -Member of Kiambu Pamoja Trust (USAID Initiative)          -Member of Kiambu County Anti-Corruption Committee          -Member of United Disabled Persons of Kenya.          -Chair of Thika Sub-County Social Development Committee.</p>






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14.	 <p>Regina Kiiru Date of Birth 14/7/1959</p> <p>- Diploma in Human Resources management Diploma in Personnel Management - RTI</p>	<ul style="list-style-type: none"> <li>-served as senior labour officer</li> <li>-Labour consultant</li> <li>- Mediator</li> <li>- Conciliator</li> <li>-Investigator</li> <li>- Mount Kenya University</li> <li>- RTI</li> <li>-Chartered Institute of Arbitrator</li> <li>-International Labour Organization</li> <li>-Kenya School of Government</li> <li>-Ministry Headquarters</li> <li>-Kenya Institute of Administration</li> </ul>
15.	 <p>Mrs. Damaris M. Mwea – -Date of Birth: 01/01/1962</p>	<ul style="list-style-type: none"> <li>-Principal/Secretary BOM</li> <li>-She has a vast of experience as a Principal over 25 years.</li> <li>-Took over on 6<sup>th</sup> July, 2017 as The Principal in St. Johns TTC Kilimambogo</li> <li>- She is an executive member.</li> </ul>
16.	 <p>Mr. David Mwangi Kimani Date of birth: 3/2/1967</p>	<ul style="list-style-type: none"> <li>-Kenyatta University</li> <li>-Teaching experience from 1993 to date</li> <li>-Teaching Staff representative</li> </ul>
17.	 <p>Jelle Ahmed Date of Birth 4/01/1998</p>	<p>Students Council representative</p>

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There are also other members that BOM co opted as need arises according to the Basic Education Act, 2013.

**III. MANAGEMENT TEAM**

No.	Member/ Director	Details
1.	 <p>-Mrs. Damaris M. Mwea -Bachelor of Education (Arts)</p>	Principal/BoM Secretary
2.	 <p>-Mrs. Janet N. Mbugua. -Master in Education Administration. -Bachelor of Education. (Arts)</p>	Deputy Principal
3.	 <p>-Dr. Damaris A. Shihundu -PhD Community Resource Management -M.Ed Home Economics. -B.Ed Home Economics.</p>	Dean of Curriculum.
4.	 <p>- Mr. Julius O. Omariba -Bachelor of Education (Arts)</p>	Dean of Students
5.	 <p>-Ms. Priscilla N. Ng'ang'a -Msc. in Commerce (Finance &amp; Investment), -B.com (Finance Option) -CPA (K)</p>	Finance Officer

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**IV. CHAIRMAN'S STATEMENT**

I am pleased to report that St. John's Teachers' Training College is going through a transition following the scrapping off of the P1 Certificate course which was replaced with the Diploma in Teacher Education course in September, 2021. The implementation has gone on well despite teething challenges.

**ECONOMIC FOCUS**

The beginning of the financial year 2021/2022 was marked by uncertainties and financial difficulties resulting from the delayed enrollment of first year Diploma students and low numbers of the continuing students. There was a delay in the Ministry of Education grant which was not released within the first quarter. There were pending bills of Kshs. 2,541,595/= for the month of June, 2022

**SUCCESS**

The College rehabilitated of five (5) student toilet blocks by tiling to improve sanitation in the college. In August, 2022 eighteen (18) members of teaching underwent training on CBC assessment by the Kenya National Examinations Council (KNEC) this will go a long way in improving their assessment and teaching skills and competencies.

**CHALLENGES FACED**

As the College is seventy-five years old and most of the facilities are old and inadequate. There is therefore the need to improve and upgrade the infrastructure including removal of asbestos roofs. The College is located in a semi-arid environment and therefore some agricultural activities may not be sustainable. The water supply within the college has high levels of fluoride which is not suitable for cooking and drinking. The College lacks adequate funds to finance college operations and to undertake targeted projects including addressing the perennial fresh water problem. The college has experienced cases of insecurity due to lack of proper fencing around the large compound. In view of the low students enrolment, the college is not able to secure sufficient funds to make it financially viable. A large percentage of students are unable to pay fees due to high poverty levels and the difficult economic situation in the country.

**FUTURE OUTLOOK**

The College is reviewing its strategic direction with a view to aligning all policies to current trends and reforms in the education sector. We are committed to working closely with all stakeholders to ensure the training needs of our students are met in line with the Teacher Education framework.

We hope the Higher Education Loans Board (HELB) will start giving loans to our students in order to improve enrolment and completion rates.

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I take this opportunity to thank the board of Management and all stakeholders for their support, collaboration and positive contribution which has largely contributed to the successes we have registered this far.



**MR. LAWRENCE KUNG'U**  
**BOARD OF MANAGEMENT CHAIRMAN**

Date 16/5/2023

## V. REPORT OF THE PRINCIPAL

St. John's Teachers' Training College is a public Teacher Training College that is well positioned to train and equip Primary and Early Childhood Education Diploma teachers with 21<sup>st</sup> Century skills in line with ongoing reforms in the education sector.

The transition from P1 Certificate to Diploma level training took effect from September, 2021 and the college is refocusing its strategic direction in line with ongoing reforms to phase out the 8-4-4 system and replace it with the Competency Based Curriculum (CBC). The review process of our strategic plan (2017-2022) has already begun.

The college is committed to churning out to the community competent teachers who are able to nurture every learner's potential in line with the Teacher Education Framework.

### HIGHLIGHTS OF FY 2021

#### Students' Enrollment

The financial year 2021/2022 started on a good note with an enrollment of four hundred and two (402) trainees after phasing out of the P1 programme. In a move to boost enrollment the Ministry of Education revised the amount of fees to be paid by the trainees. During the FY 2021/2022 the College experienced challenges from the post covid pandemic when the College re-opened in September 2021 compared to the previous year when students were in session. The college has a capacity of 1000 students (residential). Enrolment as at the end of the quarter was as follows;

COURSE	DURATION (YEARS)	NUMBER ENROLLED
Diploma in Primary Teacher Education	3	42
Diploma in Early Childhood Teacher Education	3	138
Diploma in Primary Teacher Education (Upgrade)	1	222
<b>TOTAL</b>		<b>402</b>

### **Curriculum Implementation**

The college continues to implement the new Competency Based Teacher Education Curriculum successfully. The Two Hundred and Twenty-Two (222) Diploma in Primary Teacher Education (Upgrade) are out on practicum from September to November, 2022.

### **REHABILITATION PROJECT**

#### **Tiling of students' toilets**

The College tiled five (5) toilet floors, painted the external wall of the students' hostels to improve sanitation, general working and accommodation environment.

#### **College Equipment**

The College purchased five (5) desktop computers for use in various departments.

### **CHALLENGES**

Financial constraints occasioned due to low enrollment which has major constrains on the operations of the College. There has been a shortage of staff in the period under review, the college had thirty-eight (30) members of teaching staff against a requirement of forty-three (43). The demands of the new curriculum do not match the available human resources. Teachers were forced to take higher loads to mitigate the shortage. We thank the Teachers' Service Commission for posting two teachers to the college which has helped to elevate the shortage to some extent. Curriculum designs for the one-year Diploma in Primary Teacher Education (Upgrade) are still not available. Guidance is awaited from the Kenya Institute of Curriculum Development (KICD). The College continues to experience insecurity cases like theft due to a porous fence, encroachment by cattle herders into the college fields and the perennial water shortage which is also high in fluoride

### **FUTURE OUTLOOK**

The college has started reviewing key policy documents to align them to the newly acquired diploma status. We commit to continue supporting implementation of the Competency Based Curriculum by providing the required resources, monitoring and evaluation of the implementation process as well as promoting linkages with all stakeholders. The college will continue to solicit support from Government and other organizations for funding in order to implement targeted projects such as rehabilitation of college facilities, provision of clean water supply and expansion of internet network. We appeal to the Government to support our trainees with HELB loans to improve completion rate and the college financial base.

On behalf of the Board of Management I take this opportunity to thank the government and other stakeholders for financial and moral support during the period under review. I also appreciate the cooperation and support of the Board of Management, Senior Management team, all staff and students which has helped to create a conducive learning atmosphere.

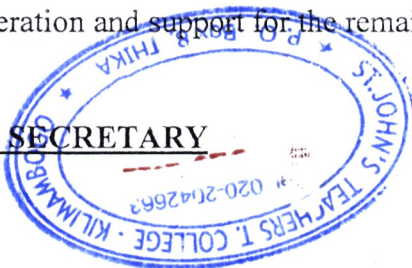
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I look forward to continued cooperation and support for the remaining period.

*Janet*  
for **JANET N. MBUGUA (MRS)**  
**Ag. CHIEF PRINCIPAL/BOM SECRETARY**

Date: *16/5/2023*



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**VI. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

The College has four (4) strategic pillars and objectives based on the Strategic Plan for the year 2021-2022.

These strategic pillars are as follows:

- a. Academic performance
- b. Infrastructure development and improvement
- c. Technology and ICT infrastructure
- d. Financial resources

St. John's Teachers Training College develops its annual work plans based on the above 4 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The College achieved its performance targets set for the FY 2021/22 period for its 4 strategic pillars, as indicated in the diagram below:

Strategic pillar	Objective	Key performance Indicators	Activities	Achievements
<b>Pillar 1:</b> Academic performance	To continually improve academic performance in the college	<ul style="list-style-type: none"> <li>• Schemes and records of work</li> <li>• Lesson attendance records</li> <li>• Exam analysis reports</li> <li>• Reference/revision materials</li> <li>• Communities of practice (internal and external)</li> </ul>	<ul style="list-style-type: none"> <li>• Curriculum implementation, monitoring and evaluation</li> <li>• Capacity building of staff</li> <li>• Provision of relevant instructional materials</li> <li>• Integration of ICT in teaching and learning process</li> <li>• Participate in communities of practice (internal and external)</li> </ul>	<ul style="list-style-type: none"> <li>• Early Syllabus coverage</li> <li>• Good performance in internal and external assessments</li> <li>• Increased competency and motivated staff</li> <li>• Procured projectors and computers, expanded internet connectivity</li> </ul>
<b>Pillar 2:</b> Infrastructure development and improvement	To maintain, improve and develop infrastructure in the college	<ul style="list-style-type: none"> <li>• Tiling of students' toilets (5)</li> <li>• Painting of students hostels and staff houses</li> <li>• Tree planting and beautification</li> </ul>	<ul style="list-style-type: none"> <li>• Rehabilitation and renovation of staff houses, tuition blocks and student hostels</li> <li>• Planting trees in the college</li> </ul>	<ul style="list-style-type: none"> <li>• Improved sanitation, accommodation and general outlook of the hostels and staff houses.</li> <li>• Improved environment</li> </ul>
<b>Pillar 3:</b>	To improve	<ul style="list-style-type: none"> <li>• Complete ICT</li> </ul>	<ul style="list-style-type: none"> <li>• Integrating ICT in</li> </ul>	<ul style="list-style-type: none"> <li>• Improved ICT</li> </ul>

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Strategic pillar	Objective	Key performance Indicators	Activities	Achievements
Technology and ICT infrastructure	quality management systems for quality service delivery	installation of ICT infrastructure	curriculum delivery and management systems	infrastructure (computers, routers and connectivity)
<b>Pillar 4:</b> Financial resources	To continually enhance effective mobilization and utilization of funds	<ul style="list-style-type: none"> <li>• Approved Budgets</li> <li>• Procurement plans</li> <li>• Financial records</li> <li>• Audit reports</li> </ul>	<ul style="list-style-type: none"> <li>• Procurement planning and adherence to budgetary allocations</li> <li>• Effective utilization of funds and budgetary control process</li> <li>• Adhere to statutory and regulatory requirements</li> <li>• Income generating activities (hosting and hire of facilities)</li> </ul>	<ul style="list-style-type: none"> <li>• Good financial management and timely provision of services</li> <li>• Improved customer satisfaction</li> <li>• Improved revenue base</li> </ul>

**VII. CORPORATE GOVERNANCE STATEMENT**

St. John's Teachers Training College Kilimambogo led by the Board of Management is committed to good corporate governance practices to ensure continued service delivery to all stakeholders.

**Attendance of Board meetings**

During the FY 2021/22 the attendance of each member of the Board is shown in the table below:

Member	17 <sup>th</sup> Nov 2021	15 <sup>th</sup> Dec 2021	18 <sup>th</sup> May 2022	28 <sup>th</sup> June 2022
Mr. Lawrence Kung'u (BOM Chairman)	Present	Present	Present	Present
Ms. Teresa Machua (Deputy Chairperson)	Present	Present	Present	Present
Mrs. Damaris Mbogo Mwea Principal/Secretary BOM	Present	Present	Present	Present
Eng. Samson Kitwili (Member)	Present	Present	Present	Present
Ms. Pamela Waruguru (Member)	Present	Present	Absent	Present
Dr. Rev. Fr. Stephen Mbugua (Member)	Absent	Absent	Absent	Present
Mr. Wilson Njau Huruko (Member)	Absent	Present	Absent	Present
Mr. Thomas Wamunyu Peter	Absent	Absent	Absent	Present
Mr. John Muturi (Member)	Absent	Present	Absent	Present

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Dr. Susan Wambui Gitau (Member)	Absent	Absent	Absent	Present
Mr. Daniel Gachau (Member)	Absent	Absent	Absent	Present
Ms. Lucy Wairimu Macharia (Member)	Absent	Present	Absent	Absent
Regina Kiiru (Member)	Absent	Absent	Absent	Present

NB: Mrs. Janet Mbugua was in attendance in the meetings as the Deputy principal.

The Board of Management meet once every term and any other as need arises. Members of the Board of Management are notified of meetings through written notice at least 14 days to the day of the meeting. These meetings are schedule before the beginning of every year in line with the key financial reporting dates. A comprehensive agenda and other Board papers with sufficient and relevant information on finances, academics and development issues are distributed before each meeting for informed decision making.

**Succession Plan**

The Board has a succession plan of three years one and a member can serve for a maximum of two terms.

**Appointment and Removal of Board members**

The Board is appointed by the Government of Kenya through the Cabinet Secretary, Ministry of Education, Basic Education and Early Learning whose mandate is to oversee the operations of the College in its everyday activities.

The membership of the Board of Management comprises of:

- a. Chairperson
- b. Principal/Secretary BOM
- c. Members

**Roles and Functions of the Board**

The functions of a management Committee shall be:-

- a. Promote the best interests of the institution and ensure the institution's development.
- b. Develop a strategic plan for the institution.
- c. Promote quality care, nutritional and health status of the teacher trainees
- d. Ensure the development of the teacher trainees' knowledge, self-confidence, free expression, spiritual and social values and appreciation of other people's needs and views
- e. Provide a secure physical and psychosocial setting for the teacher trainees

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- f. Facilitate the development of teacher trainees' affective, cognitive, psychomotor and physical attributes in an integrated manner including the development of talented and gifted teacher trainees.
- g. Perform any other function to facilitate the implementation of its functions under this Act or any other written law; and
- h. Protect human rights and promote the best interest of the teacher trainee.

**Conflict of Interest**

A Board member with direct or indirect interest in a matter being considered or to be considered by the Board shall as soon as the relevant facts on the matter come to the knowledge of the member, disclose the nature of such interest and not be present in the meeting. Any specific resolutions made during the meetings are monitored and follow-up made to completion.

**Board Remuneration**

Board members are given transport and sitting allowances when they attend Board meetings and at the end of the year, they are given a token of appreciation.

**VIII. MANAGEMENT DISCUSSION AND ANALYSIS**

St. John's TTC, Kilimambogo has relenting focus to be a centre of excellence in quality education and training for effective teaching.

**Operational and Financial Performance**

**A. REVENUE COLLECTION PER QUOTA**

YEAR	FIRST QUOTA	SECOND QUOTA	THIRD QUOTA	FOURTH QUOTA	TOTAL
2021/2022	14,242,723	19,509,183	12,942.325	17,750,540	64,444,771

**EXPENSES PER QUOTA**

YEAR	FIRST QUOTA	SECOND QUOTA	THIRD QUOTA	FOURTH QUOTA	TOTAL
2021/2022	9,124,860.00	12,438,474.00	15,051,487.00	19,594,032.00	56,208,853.00

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During the financial year 2021/2022, the institution undertook several projects and implemented. These projects include:

**B. PROJECTS**

S/NO.	PROJECTS	COST KSH.
1.	Hostel Painting	502,130.00
2.	Expansion of college local area network and internet upgrading.	794,300.00
3.	Acquisition of 1 Lap Top, 5 Pcs HP290 Desktop, 3 Pcs Epson 3 LCD Projectors, 1Pc Ecotank L15150 Epson Printer.	840,400.00
<b>TOTAL</b>		<b>2,136,830.00</b>

St. John's TTC, Kilimambogo compliance with statutory requirements

The college complies to deduction and remittance of statutory deductions such NHIF, NSSF and PAYE.

**Major risks facing the college.**

The colleges' major risks are mainly related to its core business which is training and human resource development. Some of the identified risks include;

- i. Low enrolment
- ii. Insecurity – The College continues to experience insecurity cases like theft due to a porous fence and proximity to a nearby slum.
- iii. Illegal herders
- iv. Delayed disbursement of grant from Ministry of Education

**IX. ENVIRONMENTAL AND SUSTAINABILITY REPORTING STATEMENT**

St. John's Teachers Training College, Kilimambogo, exists to produce quality teachers to transform lives. This is what guides us to deliver our strategy, putting the trainees first, delivering relevant services and improving operational excellence. Below is a highlight of strategies and activities that promote the College's strategic objectives.

**Environmental Performance**

The College has been committed to planting trees in an effort to green environment and provide shade as the college is a very dry place.

The teacher trainees are sensitized on good practices of taking care of the environment.

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**Employee Welfare**

The college is committed to ensure the employee welfare are taken care of. The employment of workers is done in consideration of a criteria based on gender, tribe, religion, age and disability policies. The college is in the process of implementing the Occupational, Safety and Health Act of 2007.

**Corporate Social Responsibility/Community Engagement**

The following activities were undertaken during the FY 2021/22;

1. Forty-nine (49) teacher trainee from Young Catholic Society (YCS) went on a retreat to Resurrection Garden in Nairobi accompanied by two tutors and a driver.
2. Fifty (50) teacher trainees from Young Catholic Society (YCS) attended mass at Maguguni Outstation for family Day celebrations on 12<sup>th</sup> December, 2021.

**X. REPORT OF BOARD OF MANAGEMENT**

The Board members submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of College's affairs.

**Principal activities**

The principal activity of the College is to train Diploma teachers with desirable competencies to nurture skills, knowledge and attitudes responsive to the challenges of a dynamic society.

**Results**

The results of the College for the year ended June 30 are set out on page 24-53.

**Board of Management**

The members of the Board of Management who served during the year are shown on page vii. During the year no Board member retired or resigned.

**Auditors**

The Auditor General is responsible for the statutory audit of St. John's Teachers Training College in accordance with Article 299 of the Constitution of Kenya and the Public Audit Act 2015 for the year ended June 30, 2022.

By order of the Board



Mr. Lawrence Kung'u

CHAIRMAN BOARD OF MANGEMENT

## **XI. STATEMENT OF BOARD OF MANAGEMENT RESPONSIBILITIES**

Section 83 of the Public Finance Management Act, 2012 and section 101 of schedule 4 of the Basic Education Act, 2013 require the board members to prepare financial statements in respect of St. Johns Teachers Training College, which give a true and fair view of the state of affairs at the end of the financial period and the operating results of the College for that period. The board members are also required to ensure that the St. Johns Teachers Training College keeps proper accounting records which disclose with reasonable accuracy the financial position of the College. The council members are also responsible for safeguarding the assets of the College.

The council members are responsible for the preparation and presentation of the St. Johns Teachers Training College financial statements, which give a true and fair view of the state of affairs of the College for and as at the end of the financial period ended on **30th June, 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 the entity;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the St. John's 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 the St. Johns Teachers Training College 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. The board members are of the opinion that the St. Johns Teachers Training College financial statements give a true and fair view of the state of College transactions during the period ended **30th June, 2022**, and of the College financial position as at that date. The board members further confirm the completeness of the accounting records maintained for the College, which have been relied upon in the preparation of the St. Johns Teachers Training College financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The College's financial statements were approved by the Board on 21/9 2022 and signed on its behalf by:

Name: Mr. Lawrence Kung'u

Signature.....

Chairperson, BOM

Name: Janet N. Mbugua

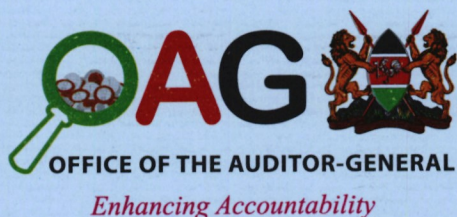
Signature.....

for AG.Chief Principal /BOM



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON ST. JOHN'S TEACHERS TRAINING COLLEGE KILIMAMBOGO FOR THE YEAR ENDED 30 JUNE, 2022**

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### 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, gazetted 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. John's Teachers Training College Kilimambogo set out on pages 1 to 30, which comprise the statement of financial

position as at 30 June, 2022, and statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the St. John's Teachers Training College Kilimambogo 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 (TVET) Act, 2013.

### **Basis for Qualified Opinion**

#### **1. Non-compliant Presentation and Disclosure in the Financial Statements**

Review of St. John's Teachers Training College Kilimambogo financial statements for the year ended 30 June, 2022 revealed the following anomalies;

- i. Notes to the financial statements did not include general information for the institution, statement of compliance and basis of preparation of financial statements, adoption of new and revised standards and the impact of the standard on the entity and summary of significant accounting policies which include revenue recognition, budget information, property, plant and equipment, investments, intangible assets, taxes, inventories, provisions, financial instruments and related parties.
- ii. Information on financial risk management and related party balances was not disclosed in the financial statements.

In the circumstances, the financial statements prepared and presented for audit did not comply with the Public Sector Accounting Standards Board Reporting Template.

#### **2. Inaccuracies in the Financial Statements**

Review of the financial statements prepared and submitted for audit revealed the following inaccuracies:-

- i. The statement of financial position reflects capital fund and accumulated deficit of Kshs.1,199,201,353 and Kshs.170,134 respectively resulting to net assets balance of Kshs.1,199,371,487. However, the statement of changes in net assets reflects net assets of Kshs.170,134 resulting to an unexplained variance of Kshs.1,199,201,353.
- ii. The statement of changes in net assets reflects retained earnings of Kshs.896,292 as at 30 June, 2021 whereas there was a Kshs. Nil net assets comparative balance in the statement of financial position.

- iii. The statement of changes in net assets reflects debtors adjustment of Kshs.1,430,464 during the year under review, and which was not supported by way of a journal and a schedule.
- iv. The statement of financial position reflects property, plant and equipment of Kshs.1,185,116,682 while Note 15 to the financial statements reflects a net book value of Kshs.1,187,510,230 resulting to an unreconciled variance of Kshs.2,393,548.
- v. The statement of financial position reflects inventories balance of Kshs.1,372,444 which is not referenced to the Notes to the financial statements. In addition, Note 6 to the financial statements reflects use of goods and services balance of Kshs.33,103,414 net of inventories of Kshs.1,372,444, an erroneous accounting treatment.
- vi. The statement of cash flows reflects balances which have not been referenced to the Notes to the financial statements.

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

### **3. Unsupported Tuition and Industrial Attachment Fees**

The statement of financial performance reflects revenue from rendering of services of Kshs.34,845,492 which includes tuition fees and industrial attachment fee of Kshs.26,620,425 and Kshs.1,478,100 respectively as disclosed in Note 2 to the financial statements. However, supporting schedule provided for audit in respect to tuition fees amounted to Kshs.28,354,189 resulting to an unreconciled variance of Kshs.1,733,764. In addition, the detailed schedules supporting the industrial attachment fee of Kshs.1,478,100 were not provided for audit review.

In the circumstances, the accuracy and completeness of the rendering of services-fees from students amounting to Kshs.34,845,492 for the year ended 30 June, 2022 could not be confirmed.

### **4. Unsupported Travelling and Subsistence Allowances**

The statement of financial performance reflects employee costs of Kshs.17,360,096 as disclosed in Note 7 to the financial statements which includes salaries, security services and gratuity of Kshs.14,316,846 which further includes an expenditure in respect to travelling and subsistence allowance amounting to Kshs.1,523,375. However, review of expenditure records revealed that imprest warrants were not attached to the respective vouchers. In addition, Management did not maintain an up to date imprest register and it was not possible to confirm whether any officer had outstanding imprest.

In the circumstances, the accuracy and completeness of travelling and subsistence allowances of Kshs.1,523,375 for the year ended 30 June, 2022 could not be confirmed.

### **5. Unreconciled Cash and Cash Equivalents Balance**

The statement of financial position and Note 11 to the financial statements reflects cash and cash equivalents balance of Kshs.9,982,714 which includes a balance of

Kshs.2,826,222 held in a local bank. Review of the bank reconciliation statement revealed unrepresented cheques and uncredited deposits balances of Kshs.9,000 and Kshs.405,653 respectively. Management did not give reasons as to why the amounts remained outstanding. This is contrary Section 90.(1) Public Finance Management Regulations 2015 which states that accounting officers shall ensure any discrepancies noted during bank reconciliation exercise are investigated immediately and appropriate action taken including updating the relevant cash books.

In addition, the board of survey report revealed a cash balance for main account and project account of Kshs.390,288 and negative Kshs.173,429 respectively while the cash book revealed main account and project account balances of Kshs.254,721 and Kshs.91,142, resulting to unexplained variances of Kshs.135,567 and Kshs.264,570 respectively.

Further, review of the board of survey report revealed unbanked cheque and unbanked collection of Kshs.104,200 and Kshs.75,000 respectively which were not explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.9,982,714 could not be confirmed.

## **6. Long Outstanding Other Exchange Debtors Balance**

The statement of financial position and as disclosed in Note 12 to the financial statements reflects receivables from exchange transactions balance of Kshs.5,689,274 which includes other exchange debtors of Kshs.4,604,738. Review of records revealed that the amount related to student debtors which were dating back to 2020 and earlier years. However, debtors' policy including measures put in place to ensure recovery of the outstanding amount was not provided for audit review. In addition, provision for bad and doubtful debts policy was not provided for audit and no provision for bad and doubtful debts was made during the year under review.

In the circumstances, the recoverability and hence accuracy and completeness of the other exchange debtors balance of Kshs.4,604,738 as at 30 June, 2022 could not be confirmed.

## **7. Property, Plant and Equipment**

### **7.1 Lack of Land Title Deed**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,187,510,230 which includes land of Kshs.805,000 as disclosed in Note 15 to the financial statements. However, the title deed to the parcel of land was not provided for audit review.

In the circumstances, the ownership of the land valued at Kshs.805,000 as at 30 June, 2022 could not be confirmed.

## **7.2 Inaccurate Property, Plant and Equipment Balances**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,187,510,230 as disclosed in Note 15 to the financial statements. However, the asset register revealed property, plant and equipment balance of Kshs.1,186,604,730 resulting to an unexplained variance of Kshs.905,500. In addition, interview with the Finance Officer revealed that the property, plant and equipment balances included in the financial statements were estimated balances and no valuation had been carried out to determine the actual value of the assets.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.1,185,116,682 could not be confirmed.

## **8. Unsupported Fees Paid in Advance Balance**

The statement of financial position reflects trade and other payables from exchange transactions balance of Kshs.4,712,775 which includes fees paid in advance of Kshs.2,171,180 as disclosed in Note 18 to the financial statements. However, the supporting schedule provided for audit review revealed a balance of Kshs.335,575 resulting to an unreconciled variance of Kshs.1,835,605. In addition, though Management explained that the variance relates to fees prepayments for prior years, the supporting detailed ledger were not provided for audit review. Further, it was observed that Management has not established the creditors' policy and the creditors aging analysis was not provided for audit review.

In the circumstances, the ability of the College to settle the outstanding amount is doubtful and the accuracy and completeness of the trade and other payables from exchange transactions balance of Kshs.4,712,775 as at 30 June, 2022 could not be confirmed.

## **9. Unsupported Refundable Deposits from Students Balance**

The statement of financial position and Note 19 to the financial statements reflects refundable deposits from customers/students balance of Kshs.470,400 which relates to caution money. However, supporting schedule was not provided for audit review.

In the circumstances, the accuracy and completeness of the refundable deposits from students balance of Kshs.470,400 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. John's Teachers Training College Kilimambogo 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.

# 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. Irregular Procurement of Goods and Services**

The statement of financial performance and Note 6 to the financial statements reflects use of goods and services expenditure of Kshs.33,103,414. Review of sampled payments totalling Kshs.1,070,156 revealed that Management paid for goods and services directly to individuals by way of cash as opposed to using the preferred procurement methods as provided for by the law. This is contrary to provisions of Section 103 of the Public Procurement and Assets Disposal Act, 2015 which sets the minimum conditions when direct procurement may be used. This is despite the fact that suppliers were prequalified in various categories for supply of goods and services and framework agreements were in place with various suppliers of goods, works and services in broad categories.

In addition, the nature of the goods procured fall within the categories which have existing framework agreements hence there was no justification for use of cash to directly pay for goods and services to individual persons.

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

### **2. Over Expenditure on Budgeted Amounts**

The statement of comparison of budget and actual amounts reflects repair and maintenance and remuneration of Directors under the actual on comparable basis column amounting to Kshs.3,036,826 and Kshs.969,839 respectively. However, the approved budget reflects repair and maintenance and remuneration of Directors amounting to Kshs.2,890,350 and Kshs.368,000 resulting to an unapproved over expenditure of Kshs.146,476 and Kshs.601,839 respectively. This is contrary to Regulation 31 (2) (a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer is responsible, in particular for ensuring that all services which can be reasonably foreseen are included in the estimates and that they are within the capacity of her or his national government entity during the financial year and that the estimates prepared are complete and accurate as possible.

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

### **3. Officers Earning Less than a Third Basic Pay**

Review of payroll data for the year under review revealed that fourteen (14) employees were paid a net salary that was less than a third (1/3) of their basic pay. This is contrary

to Section 19(3) of the Employment Act, 2007 which provides which prohibits an employer from deducting from the wages of his employee at any one time not more than two-thirds of such wages. The excessive deductions resulted from Management allowing the staff to incur loans and other liabilities whose repayments were deducted by check-off which put the officers at the risk of pecuniary embarrassment.

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

#### **4. Non-Compliance with Minimum Requirement on Ethnic Diversity**

Review of employee records for the College revealed that the dominant ethnic community employed by the College constituted 63% of the total population of 46 staff. This is contrary to Section 7(1) & (2) of the National Cohesion and Integration Act 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

#### **5. Lack of Risk Management Policy and Strategy**

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

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

#### **6. Lack of Internal Audit Function and Audit Committee**

During the year under review, it was observed that the College did not have an internal audit function to perform risk assessment processes and evaluate operational effectiveness through in-depth reviews of management operations and internal controls in the College. Similarly, it was observed that the College did not have an audit committee to oversee the development, performance and effectiveness of internal control over financial reporting, performance reporting and compliance with laws and regulations. This is contrary to the provisions of Section 73(1) and (5) of the Public Finance Management Act, 2012.

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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that, internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of Integrated Finance Management System and Segregation of Duties**

Review of controls over revenue collection and expenditure systems revealed that the entire process of revenue collection and receipting and expenditure was executed by a single individual from initiation to execution and the system did not allow for approvals within the system. The functions were not executed in line with system controls requirement for segregation of duties involving initiation, approval and authorization thus exposing the College to possible loss of revenue, inaccurate and incomplete records affecting revenue reports.

In addition, the College did not have an integrated finance management system that has modules for admissions, student register, invoicing, fees collection and generation of reports.

In the circumstances, it was not possible to confirm existence of effective internal controls in relation to finance management and segregation of duties.

#### **2. Lack of Information Communication Technology Policy**

Review of the ICT environment showed that there was no approved ICT Policy, approved IT Strategic Committee and Information Technology Continuity Plan in place to enable the Institute to manage business processes for the delivery of services to the public in an effective and efficient manner.

In the circumstances, failure to have in place ICT policy and automate the processing environment fully and effectively to manage the IT operations might lead to data confidentiality, accuracy, reliability, integrity and availability being compromised which may affect the effectiveness of the operations of the College.

#### **3. Incomplete Asset Register**

Review of the asset register provided for audit revealed that the assets were not tagged and the summary of fixed asset register provided in support of the balance was incomplete as each item of the property, plant and equipment lacked details such as date

of delivery and purchase amount. In addition, review of the asset register included intangible assets like the store system, accounting system, payroll system, internet network and CCTV but without indicating their individual costs.

In the circumstances, the College has not instituted proper mechanisms to record, safeguard, control and account for the non-current assets.

#### **4. Grounded Motor Vehicles**

Audit verification carried out in the month of March, 2023 revealed that three (3) motor vehicles had been grounded for several years and thus exposed to damage and vandalism. Management did not give reasons as to why a disposal committee had not been constituted to dispose the vehicles. In addition, the College did not prepare an annual disposal plan.

As result, the College risk losing the value of the assets as without servicing or disposing the assets will continue to depreciate leading to loss of value.

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

#### **Responsibilities of Management and 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

Board of Management is responsible for overseeing the College's financial reporting process, reviewing the effectiveness of how the College 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 controls 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 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 the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the College to cease to continue 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**

**04 July, 2023**



2018.12.14

**XII. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**


Description	Notes	2021-2022 Kshs	2020-2021 Kshs
<b>Revenue from Non-Exchange transactions</b>			
Transfers from other National Government entities	1	18,922,325.00	0.00
Grants from donors and development partners		0.00	0.00
Transfers from other levels of government		0.00	0.00
Public contributions and donations		0.00	0.00
		<b>18,922,325.00</b>	<b>0.00</b>
<b>Revenue from Exchange transactions</b>			
Rendering of services- fees from students	2	34,845,492.00	0.00
Sale of goods	3	135,040.00	0.00
Rental revenue from facilities and equipment	4	9,488,166.00	0.00
Finance income		0.00	0.00
Other income	5	1,454,054.00	0.00
		<b>45,922,752.00</b>	<b>0.00</b>
<b>Revenue from Exchange transactions</b>		<b>64,845,077.00</b>	<b>0.00</b>
<b>Total Revenue</b>			
<b>Expenses</b>			
Use of goods and services	6	33,103,414.00	0.00
Employee costs	7	17,360,096.00	0.00
Board /Council Expenses	8	969,839.00	0.00
Depreciation and amortization expense	9	12,531,523.00	0.00
Repairs and maintenance	10	3,036,826.00	0.00
Contracted services			0.00
Grants and subsidies			0.00
Finance costs			0.00
		<b>67,001,698.00</b>	<b>0.00</b>
<b>Total Expenses</b>			
<b>Other Gains/(Losses)</b>			
Gain on sale of assets			0.00
Unrealized gain on fair value of investments			0.00
Impairment loss		0.00	0.00
			0.00
<b>Total Other Gains/(Losses)</b>		<b>(2,156,621.00)</b>	<b>0.00</b>
<b>Net surplus for the year</b>			
Attributable to:			
Surplus/(deficit) attributable to minority interest		0.00	0.00
Surplus attributable to owners of the controlling entity		0.00	0.00
		<b>0.00</b>	<b>0.00</b>



**ST. JOHN'S TEACHERS' TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE  
2022**

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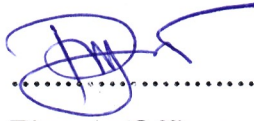
The Financial Statements were signed by:



.....  
Chairman of Council/Board

Date

16/5/2023

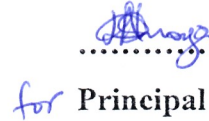


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Finance Officer

ICPAK No. 6304

Date

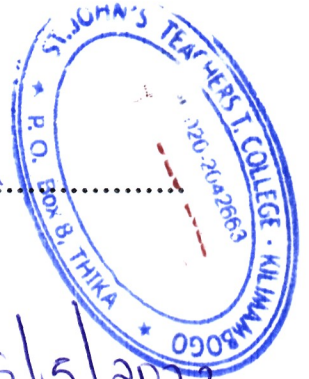
16/5/2023



.....  
for Principal

Date

16/5/2023



**ST JOHNS TEACHERS TRAINING COLLEGE, KILIMAMBOGO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH**  
**JUNE 2022**

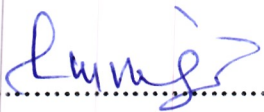
**XIII. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	11(a)	9,982,714.00	1,732,338.96
Current portion of receivables from exchange transactions	12	5,689,274.00	0.00
Receivables from non-exchange transactions		0.00	0.00
Inventories		1,372,444.00	0.00
Investments		0.00	0.00
		<b>17,044,432.00</b>	<b>0.00</b>
<b>Non-Current Assets</b>			
Long term receivables from exchange transactions		0.00	0.00
Investments		0.00	0.00
Property, plant, and equipment	15	1,185,116,682.00	0.00
Intangible assets	17	2,393,548.00	0.00
Investment property		0.00	0.00
		<b>1,187,510,230.00</b>	<b>0.00</b>
<b>Total Assets</b>		<b>1,204,554,662.00</b>	<b>0.00</b>
<b>Liabilities</b>			<b>0.00</b>
<b>Current Liabilities</b>			
Trade and other payables from exchange transactions	18	4,712,775.00	0.00
Refundable deposits from customers	19	470,400.00	0.00
Current provisions		0.00	0.00
Finance lease obligation		0.00	0.00
Current portion of borrowings		0.00	0.00
Deferred income		0.00	0.00
Employee benefit obligation		0.00	0.00
Payments received in advance		0.00	0.00
		<b>5,183,175.00</b>	<b>0.00</b>
<b>Non-Current Liabilities</b>			
Finance lease obligation		0.00	0.00
Deferred income		0.00	0.00
Non-Current Employee Benefit Obligation		0.00	0.00
Non-Current Provisions		0.00	0.00

**ST. JOHN'S TEACHERS' TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH  
JUNE 2022**

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Borrowings		0.00	0.00
Service Concession Liability		0.00	0.00
Deferred Tax Liabilities		0.00	0.00
		0.00	0.00
<b>Total Liabilities</b>		<b>5,183,175.00</b>	<b>0.00</b>
<b>Net Assets</b>		<b>1,199,371,487.00</b>	<b>0.00</b>
Reserves		0.00	0.00
Accumulated Surplus		170,134.00	0.00
Capital Fund		1,199,201,353.00	0.00
<b>Total Net Assets and Liabilities</b>		<b>1,199,371,487.00</b>	<b>0.00</b>

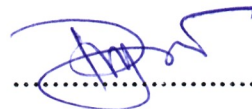
The Financial Statements were signed by:



Chairman of Council/Board

Date

16/5/2023



Finance Officer

ICPAK No: 6304

Date

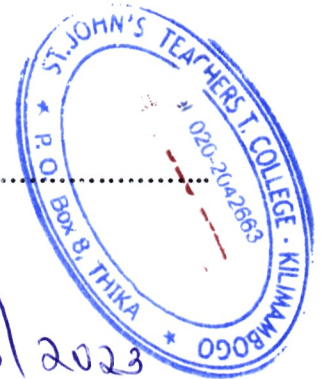
16/5/2023



Principal

Date

16/5/2023



## XIV. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30TH JUNE 2022

Description	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Capital/Development Grants/Fund	Total
<b>At July 1, 2020</b>	-	-	-	-	-
Revaluation gain	-	-	-	-	-
Fair value adjustment on quoted investments	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Capital/development grants received during the year	-	-	-	-	-
Transfer of depreciation/amortisation from capital fund to Retained earnings	-	-	-	-	-
<b>At June 30, 2021</b>	-	-	<b>896,292.00</b>	-	<b>896,292.00</b>
<b>At July 1, 2021</b>	-	-	<b>896,292.00</b>	-	<b>896,292.00</b>
Revaluation gain	-	-	-	-	-
Fair value adjustment on quoted investments	-	-	-	-	-
Total comprehensive income	-	-	10,374,902.00	-	10,374,902.00
Debtors adjustment	-	-	1,430,464.00	-	1,430,464.00
Transfer of depreciation/amortisation from capital fund to Retained earnings	-	-	(12,531,523.00)	-	(12,531,523.00)
<b>At June 30, 2022</b>	-	-	<b>170,134.00</b>	-	<b>170,134.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE, KILIMAMBOGO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH**  
**JUNE 2022**

**XV. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022**

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other government entities/govt. Grants	1	18,922,325.00	0.00
Public contributions and donations		0.00	0.00
Rendering of services- fees from students	2	33,778,352.00	0.00
Sale of goods		135,040.00	0.00
Rental revenue from facilities and equipment		9,556,376.00	0.00
Finance income		0.00	0.00
Other income(advances, learning materials,graduation,advances,tender)		2,052,678.00	0.00
<b>Total Receipts</b>		<b>64,444,771.00</b>	<b>0.00</b>
<b>Payments</b>			0.00
Compensation of employees		16,955,320.00	0.00
Use of goods and services		32,423,269.00	0.00
Finance cost		0.00	0.00
Directors expenses		969,839.00	0.00
Taxation paid		0.00	0.00
Other payments-directors,knec,repairs)		5,860,425.00	0.00
Grants and subsidies paid		0.00	0.00
<b>Total Payments</b>		<b>56,208,853.00</b>	<b>0.00</b>
<b>Net Cash Flows from operating activities</b>		<b>8,235,918.00</b>	<b>0.00</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment and intangible assets		(840,400.00)	0.00
Decrease in non-current receivables		1,087,906.00	0.00
<b>Net cash flows used in investing activities</b>		<b>8,483,424.00</b>	<b>0.00</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowing		0.00	0.00
Refunds Of prepayments		233,049.00	0.00
Deposits receipts		0.00	0.00
<b>Net cash flows used in financing activities</b>		<b>233,049.00</b>	<b>0.00</b>
<b>Net Increase/(Decrease) in Cash and Cash equivalents</b>		<b>8,250,375.00</b>	<b>0.00</b>
Cash and Cash equivalents at 1 JULY	11	1,732,339.00	0.00
<b>Cash and Cash equivalents at 30 JUNE</b>	11	<b>9,982,714.00</b>	<b>1,732,339.00</b>

ST. JOHN'S TEACHERS' TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH  
JUNE 2022

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Chairman of Council/Board

Date 16/5/2023

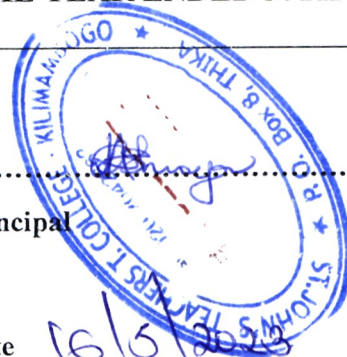
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Finance Officer

ICPAK No: 6304

Date 16/5/2023

*for* Principal



Date 16/5/2023

**XVI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022**

Description	2021-2022		2021-2022		2021-2022		2021-2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%	
<b>Revenue</b>								
Transfers from other govt entities and govt grants	16,164,408.00	-	16,164,408.00	18,922,325.00	(2,757,917.00)	117.00		
Public contributions and donations	-	-	-	-	-	0.00		
Rendering of services- fees from students	28,161,653.00	6,311,400.00	34,473,053.00	34,845,492.00	(372,439.00)	101.00		
KNEC hosting, rent,/sale of goods/other income	5,122,150.00		5,122,150.00	11,077,260.00	(5,955,110.00)	216.00		
Gains on disposal, rental income and agency fees	-	-	-	-	-	0.00		
<b>Total Income</b>	<b>49,448,211.00</b>	<b>6,311,400.00</b>	<b>55,759,611.00</b>	<b>64,845,077.00</b>	<b>(9,085,466.00)</b>			
<b>Expenses</b>								
Compensation of employees	21,521,580.00	-	21,521,580.00	17,360,096.00	4,161,484.00	81.00		
Use of goods and services	24,529,218.00	4,272,200.00	28,801,418.00	33,103,414.00	(4,301,996.00)	115.00		
Repair and maintenance	2,890,350.00	-	2,890,350.00	3,036,826.00	(146,476.00)	105.00		
Remuneration of directors	368,000.00	-	368,000.00	969,839.00	(601,839.00)	264.00		
Grants and subsidies paid	-	-	-	-	-	0.00		
<b>Total Expenditure</b>	<b>49,309,148.00</b>	<b>4,272,200.00</b>	<b>53,581,348.00</b>	<b>54,470,175.00</b>	<b>(888,827.00)</b>	102.00		
<b>Surplus For the Period</b>	<b>139,063.00</b>		<b>2,178,263.00</b>	<b>10,374,902.00</b>				

(Budget notes)

1. A grant of Ksh.6, 954,600.00 for 3rd and 4th quarter for 2020/2021 financial year was received in the first quarter of 2021/2022 financial year.
2. There was windfall income received from KNEC examiners hosting during the year which is the major component for revenues under other incomes.
3. The high amount incurred for remuneration of directors was due to several meetings held within the year by the BOM necessitated by unique college events such as graduation, handing over/taking over, former principal's send off.
4. The revenue adjustments of Kshs **6,311,400.00** was necessitated by KNEC Assessment fees which had not been factored in the original budget.
5. The expenditure adjustment of Kshs. **4,272,200.00** comprises of Kshs 3,454,000.00 paid towards KNEC summative exam for the P1 up-graders and Kshs. **818,200.00** that was budgeted to be spent towards graduation for 2018/2020 cohort
6. An amount of Ksh, **3,060,000.00** for outsourced security earlier classified under employees cost was transferred to use of goods and services.

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH  
JUNE 2022**

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**1. Notes to the Financial Statements**

**Transfers from other National Government entities**

REVENUE		
<b>Unconditional Grants</b>		
Capitation Grants	0.00	0.00
Operational Grant	18,922,325.00	0.00
Other Grants	0.00	0.00
	<b>18,922,325.00</b>	<b>0.00</b>
<b>Conditional Grants</b>		
Library Grant		0.00
Hostels Grant		0.00
Administration Block Grant		0.00
Laboratory Grant		0.00
Learning Facilities Grant		0.00
Other Organizational Grants		0.00
<b>Total Government Grants and Subsidies</b>	<b>18,922,325.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH**  
**JUNE 2022**

**Notes to the Financial Statements (Continued)**

**2. Rendering of Services**

	2021-2022	2020-2021
	KSh	KSh
Tuition Fees	26,620,425.00	0.00
Activity Fees	883,440.00	0.00
Industrial Attachment Fees -(Teaching Practice)	1,478,100.00	0.00
Examination Fees	5,493,277.00	0.00
Library Fees	290,250.00	0.00
Facilities And Materials	0.00	0.00
Registration Fees	80,000.00	0.00
Others ( <i>Specify</i> )	0.00	0.00
<b>Total Revenue from The Rendering Of Services</b>	<b>34,845,492.00</b>	<b>0.00</b>

**3. Sale of Goods**

	2021-2022	2020-2021
	KSh	KSh
Sale of BOOKS	0.00	0.00
Sale of Publications	0.00	0.00
Sale of Farm Produce	135,040.00	0.00
Cafeteria sales	0.00	0.00
Other	0.00	0.00
<b>Total Revenue from Sale of Goods</b>	<b>135,040.00</b>	<b>0.00</b>

*(This is income derived from slaughter of cattle from the college farm for students' consumption)*

**4. Rental revenue from facilities and equipment**

	2021-2022	2020-2021
	KSh	KSh
Hire of Facilities and Equipment		
Staff houses rent	429,205.00	0.00
KNEC hosting income	9,058,961.00	0.00
<b>Total</b>	<b>9,488,166.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH  
JUNE 2022**

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**Notes to the Financial Statements (Continued)**

**5. Other Income**

Insurance recoveries	0.00	0.00
Consultancy fees	0.00	0.00
Income from sale of tender	41,000.00	0.00
Services concession income	0.00	0.00
Unreceipted deposits -receipted	31,500.00	0.00
Graduation fees	349,000.00	0.00
Miscellaneous (learning materials)	1,032,554.00	0.00
<b>Total other income</b>	<b>1,454,054.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH**  
**JUNE 2022**

Notes to the Financial Statements (Continued)

6. Use of Goods And Services

Teaching and learning materials	8,569,643.00	0.00
Industrial attachment costs	0.00	0.00
Electricity & water	2,783,418.00	0.00
Water	0.00	0.00
Security	3,060,000.00	0.00
Professional and consultancy services	0.00	0.00
Subscriptions	0.00	0.00
Advertising	0.00	0.00
Examination fees	3,454,000.00	0.00
Audit fees	0.00	0.00
Catering, conferences, and delegations-bes	10,717,242.00	0.00
Travelling and accommodation	0.00	0.00
Fuel and oil	0.00	0.00
Insurance	0.00	0.00
Legal expenses	0.00	0.00
Licenses and permits	0.00	0.00
Postage	0.00	0.00
Printing and stationery	0.00	0.00
Hire charges	0.00	0.00
Rent expenses	0.00	0.00
Farm	16,670.00	0.00
Telephone expenses	0.00	0.00
Internet expenses	258,976.00	0.00
Training expenses-	99,800.00	0.00
<i>KNEC hosting and seminar expenses)</i>	5,516,109.00	0.00
<b>Total good and services</b>	<b>34,475,858.00</b>	<b>0.00</b>
<i>Less : inventories as at 30/6/2022</i>	<i>(1,372,444.00)</i>	<i>0.00</i>
	<b>33,103,414.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH  
JUNE 2022**

**Notes to the Financial Statements (Continued)**

**7. Employee Costs**

Description	2021-2022	2020-2021
Salaries ,Security services& Gratuity	14,316,846.00	0.00
Employee related costs - contributions to pensions and medical aids-NHIF	443,450.00	0.00
Travel, motor car, accommodation, subsistence and other allowances	0.00	0.00
Housing benefits and allowances	1,382,400.00	0.00
Overtime payments	0.00	0.00
Performance and other bonuses	0.00	0.00
Social contributions-NSSF	1,217,400.00	0.00
<b>Employee Costs</b>	<b>17,360,096.00</b>	<b>0.00</b>

**8. Board/Council Expenses**

Description	2021-2022	2020-2021
B.O.M Honoraria	579,839.00	0.00
Directors Emoluments	0.00	0.00
Other Allowances B.O.M	390,000.00	0.00
Other Board/Council Expenses		0.00
<b>Total</b>	<b>969,839.00</b>	<b>0.00</b>

**9. Depreciation and Amortization expense**

Description	2021-2022	2020-2021
Property, plant and equipment	12,189,587.00	0.00
Intangible assets	341,936.00	0.00
Investment property carried at cost	0.00	0.00
<b>Total depreciation and amortization</b>	<b>12,531,523.00</b>	<b>0.00</b>

**10. Repairs and Maintenance**

Description	2021-2022	2020-2021
Property (RMI + HOSTEL REPAIR)	1,667,987.00	0.00
Investment property -- earning rentals	41,550.00	0.00
Equipment and machinery	0.00	0.00
Vehicles Repairs ,insurance and fuel	1,328,189.00	0.00
Furniture and fittings	0.00	0.00
Computers and accessories	0.00	0.00
<b>Total Repairs and Maintenance</b>	<b>3,036,826.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH**  
**JUNE 2022**

**Notes to the Financial Statements (Continued)**

**11 a. Cash and Cash Equivalents**

DESCRIPTION	2022	2021
Current Accounts	9,636,851.00	1,515,480.00
On - Call Deposits	0.00	0.00
Fixed Deposits Account	0.00	0.00
Staff Car Loan/ Mortgage	0.00	0.00
Others (cash in hand)	345,863.00	216,859.00
<b>Total Cash and Cash Equivalents</b>	<b>9,982,714.00</b>	<b>1,732,339.00</b>

Cash in hand components as at 30<sup>TH</sup> June 2022:

Balances as per cashbooks: Main A/c -	91,142.00
Project A/C -	<u>254,721.00</u>
Total -	<u>345,863.00</u>

Accounted by: Accounted Imprests -	40,993.00
RD Cheques	10,000.00
Unbanked fees collections	69,710.00
Cash in hand	<u>225,160.00</u>
	<u>345,863.00</u>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO**  
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**JUNE 2022**

Notes to the Financial Statements (Continued)

11 (b). Detailed Analysis of Cash and Cash equivalents

2021-2022			
Cash and Cash equivalents			
<b>a) Current Account</b>			
Kenya Commercial Bank- Main A/C	1102125210	2,826,222.00	395,845.00
Kenya Commercial Bank-Assessment A/C	1297378261	3,445,051.00	0.00
Co-op Bank- Project A/ C	01129073564700	3,365,578.00	<b>1,119,635.00</b>
<b>Sub- Total</b>		<b>9,636,851.00</b>	<b>1,515,480.00</b>
<b>b) On - Call Deposits</b>			
Kenya Commercial Bank		0.00	0.00
Equity Bank – etc.		0.00	0.00
<b>Sub- Total</b>		<b>0.00</b>	<b>0.00</b>
<b>c) Fixed Deposits Account</b>			
Kenya Commercial Bank		0.00	0.00
Bank B		0.00	0.00
<b>Sub- Total</b>		<b>0.00</b>	<b>0.00</b>
<b>d) Staff Car Loan/ Mortgage</b>			
Kenya Commercial Bank		0.00	0.00
Bank B		0.00	0.00
<b>Sub- Total</b>		<b>0.00</b>	<b>0.00</b>
<b>e) Others(Specify)</b>		0.00	0.00
Cash in Transit		0.00	0.00
Cash in Hand(Project and main A/c balances)		345,863.00	216,859.00
Mobile Money account		0.00	0.00
<b>Sub- Total</b>		<b>345,863.00</b>	<b>216,859.00</b>
<b>Grand Total</b>		<b>9,982,714.00</b>	<b>1,732,339.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH  
JUNE 2022**

Notes to the Financial Statements (Continued)

12. Receivables from Exchange transactions

12(a) Current Receivables from Exchange transactions

Description	2021/2022	2020/2021
	Kshs	Kshs
<b>Current Receivables</b>		
Student Debtors 2021/2022	1,067,140.00	
Rent Debtors	17,396.00	85,606.00
Consultancy Debtors	0.00	0.00
Other Exchange Debtors	<b>4,604,738.00</b>	4,262,180.00
Less: Impairment Allowance	0.00	0.00
<b>Total Current Receivables</b>	<b>5,689,274.00</b>	<b>4,347,786.00</b>

13 Long- term Receivables from Exchange transactions

Description	2021/2022	2020/2021
	Kshs	Kshs
<b>Non-Current Receivables</b>		
Refundable Deposits	0.00	0.00
Advance Payments	0.00	0.00
Public Organizations	0.00	0.00
Less: Impairment Allowance	0.00	0.00
<b>Total</b>	<b>00.00</b>	<b>0.00</b>
Current Portion Transferred To Current Receivables	0.00	0.00
<b>Total Non-Current Receivables</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Receivables</b>	<b>0.00.00</b>	<b>0.00</b>

14 Reconciliation for impairment Allowance on Receivables from Exchange Transactions

Description	2021/2022	2020/2021
	Kshs	Kshs
At the beginning of the year	4,262,180.00	0.00
Add : fees debtors	1,430,464.00	0.00
Recovered during the year	(1,087,906.00)	0.00
Write offs during the year	0.00	0.00
At the end of the year	<b>4,604,738.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

**Notes to the Financial Statements (Continued)  
15. Property, Plant and Equipment**

PROPERTY, PLANT AND EQUIPMENT -30TH JUNE 2022									
	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and related Equipment	Other Assets Specify	Plant and equipment	Intangible Assets	Total
Cost	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
As at 1st July 2021(beginning of the year)	805,000,000.00	350,351,759.00	12,956,972.00	14,178,219.00	4,508,108.00	7,688,533.00	1,782,278.00	2,735,484.00	1,199,201,353.00
Additions during the period- pv 586/697	-	-	-	-	840,400.00	-	-	-	840,400.00
Disposals during the period	-	-	-	-	-	-	-	-	-
Transfers/adjustments during the period	-	-	-	-	-	-	-	-	-
As at 30/06/2022(close of the current period)	805,000,000.00	350,351,759.00	12,956,972.00	14,178,219.00	5,348,508.00	7,688,533.00	1,782,278.00	2,735,484.00	1,200,041,753.00
Depreciation and impairment									
As at 01/07/2021 (beginning of the year)	-	-	-	-	-	-	-	-	-
Depreciation for the period	-	7,007,035.00	1,667,888.00	1,772,277.00	1,499,502.00	153,772.00	89,112.00	-	12,189,587.00
Impairment for the period	-	-	-	-	-	-	-	341,936.00	341,936.00
As at 30/06/2022 (close of the current period)	-	7,007,035.00	1,667,888.00	1,772,277.00	1,499,502.00	153,772.00	89,112.00	341,936.00	12,531,523.00
Net book values	805,000,000.00	343,344,724.00	11,289,084.00	12,405,942.00	3,849,006.00	7,534,761.00	1,693,166.00	2,393,548.00	1,187,510,230.00
As at 30/06/2022 (close of the current period)	805,000,000.00	343,344,724.00	11,289,084.00	12,405,942.00	3,849,006.00	7,534,761.00	1,693,166.00	2,393,548.00	1,187,510,230.00
Depreciation Rates per annum		2%	16.67/12.5/10 %	12.5%	30%	2%	5%	12.50%	

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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**Note 4.2.3 and 4.2.5**

The schedule presented under note 15. on **Property, Plant and Equipment** was for the 4<sup>th</sup> quarter and has now been corrected to reflect the entire year position.

**Notes to the Financial Statements (Continued)**

**Valuation**

College assets were identified and valued as per the Public sector Asset and liability Management Guidelines. The depreciation rates were based on these guidelines.

**16. Property, Plant and Equipment at Cost**

Description	Cost Kshs	Accumulated Depreciation Kshs	NBV Kshs
Land	805,000,000.00	0.00	805,000,000.00
Buildings	350,351,759.00	7,007,035.00	343,344,724.00
Plant And Machinery	1,782,278.00	89,112.00	1,693,166.00
Motor Vehicles including Motorcycles	12,956,972.00	1,667,888.00	11,289,084.00
Computers and Related Equipment	4,508,108.00	1,499,502.00	3,849,006.00
Office Equipment, Furniture, And Fittings	14,178,219.00	1,772,277.00	12,405,942.00
Other Assets	7,688,533.00	153,772.00	7,534,761.00
<b>Total</b>	<b>1,196,465,869.00</b>	<b>12,189,587.00</b>	<b>1,185,116,682.00</b>

Other assets include t. v. sets, water tanks, kitchen cutlery/equipment, farm equipment, security equipment, P.A. system, wall clocks and housekeeping linen.

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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**17. Intangible Assets**

	2022	2021
<b>Cost</b>	<b>2,735,484.00</b>	<b>0.00</b>
<b>At beginning of the year</b>	<b>2,735,484.00</b>	<b>0.00</b>
<b>Additions</b>	<b>0.00</b>	<b>0.00</b>
<b>At end of the year</b>	<b>2,735,484.00</b>	<b>0.00</b>
<b>Additions—internal development</b>	<b>0.00</b>	<b>0.00</b>
<b>At end of the year</b>	<b>2,735,484.00</b>	<b>0.00</b>
<b>Amortization and impairment</b>	<b>0.00</b>	<b>0.00</b>
<b>At beginning of the year</b>	<b>0.00</b>	<b>0.00</b>
<b>Amortization</b>	<b>341,936.00</b>	<b>0.00</b>
<b>At end of the year</b>	<b>341,936.00</b>	<b>0.00</b>
<b>Impairment loss</b>	<b>0.00</b>	<b>0.00</b>
<b>At end of the year</b>	<b>341,936.00</b>	<b>0.00</b>
<b>NBV</b>	<b>2,393,548.00</b>	<b>0.00</b>

Intangible assets include accounting software, stores software, CCTV System and local area network..

ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022

Notes to the Financial Statements (Continued)

18. Trade and Other Payable from Exchange transactions

Description	2021/2022 KShs	2020/2021 KShs
Trade payables	2,136,819.00	0.00
Fees paid in advance	2,171,180.00	0.00
Salary deductions	0.00	0.00
Third-Party Payments	0.00	0.00
Other Payables	404,776.00	0.00
<b>Total Trade and Other Payables</b>	<b>4,712,775.00</b>	<b>0.00</b>

19. Refundable Deposits from Customers/Students

Description	2021/2022 KShs	2020/2021 KShs
Consumer deposits	0.00	0.00
Caution money	470,400.00	0.00
Other refundable deposits	0.00	0.00
<b>Total Deposits</b>	<b>470,400.00</b>	<b>0.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

4.2.2 Notes to the statement of cash flow

1.1 Reconciliation of government grants

DATE	RECIPT NO.	RECEIVED FROM	AMOUNT
6/7/2021	92637	MINISTRY OF EDUCATION	3,602,303.00
6/7/2021	92638	MINISTRY OF EDUCATION	3,477,871.00
3/8/2021	92818	MINISTRY OF EDUCATION	3,352,303.00
14/10/2021	93535	MINISTRY OF EDUCATION	4,041,102.00
21/01/2022	94145	MINISTRY OF EDUCATION	4,456,089.00
19/5/2022	95115	MINISTRY OF EDUCATION	3,470,528.00
			<b>22,400,196.00</b>
8/3/2022	PV NO .97	Less grant wrongly receipted as per MOE notice (receipted as Ksh.3,477,871.00 instead of Ksh.3,352,303.00)	(3,477,871.00)
		<b>Total grant received.</b>	<b>18,922,325.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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**2.1. Rendering of services**

	Actual revenue collected	Expected revenue from students	Fees balances
1. Rendering of services - fees from students	33,778,352.00	34,845,492.00	1,067,140.00

**3.1 Sale of goods**

FARM INCOME		
	RECEIPT NO.	
29/10/2022	93647	95,040.00
1/11/2021	93648	40,000.00
		<b>135,040.00</b>
		COLLEGE FARM-slaughtered cow for students consumption
		SALE OF 1 COW

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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**4.1 Rental revenue from facilities**

	Actual revenue collected	Expected Revenue	Outstanding (Opening balance-85,606.00 )
1 House rent	410,295.00		
2 House rent arrears	83,050.00		
3 ewc arrears	1,570.00		
4 Project Account rent	2,500.00		
<b>Total</b>	<b>497,415.00</b>	<b>429,205.00</b>	<b>17,3960.00</b>
5 KNEC hosting income	9,058,961.00	9,058,961.00	
	<b>9,556,376.00</b>	<b>9,488,166.00</b>	

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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EXPECTED RENTAL INCOME 2021/2022													
name	july	august	sept	oct	nov	dec	jan	feb	march	april	may	june	total
1 Anthony Gichohi	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
2 catherine Mtuuya	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
3 Damaris shirundu	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
4 susan kilonzo	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
5 c mugambi	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
6 c muli	1,720.00	-	1,720.00	1,720.00	1,720.00	-	1,720.00	1,720.00	1,720.00	-	1,720.00	1,720.00	15,480.00
7 J Mbugua	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
8 Rsanya	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
9 Joseph Muryui				500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	4,500.00
10 J Omanba	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
12 C Mwaniki	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	1,720.00	20,640.00
13 Hellen Chege	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
14 David Kimani						-			1,720.00		1,720.00	1,720.00	5,160.00
15 Gibson Kuria	-	-	-	-	-	-	-	-	-	-	-	-	-
16 v karongo	-	-	-	-	-	-	-	-	-	-	-	-	-
17 Rent deducted on payroll	12,715.00	10,995.00	10,995.00	13,860.00	13,860.00	13,860.00	13,260.00	14,460.00	12,715.00		27,150.00	14,435.00	158,305.00
	34,915.00	31,475.00	33,195.00	36,560.00	36,560.00	34,840.00	35,960.00	37,160.00	37,135.00	20,990.00	51,570.00	38,855.00	429,205.00

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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**5.1 Other income**

	Actual revenue collected	
Prepaid fees (total receipts-	568,624.00	
Salary advance recovered	30,000.00	
<b>Sub total</b>	<b>598,624.00</b>	
Other income-stationery	1,032,553.00	
Tender	41,000.00	
Graduation fees	349,000.00	
Unreciepted deposits -Project a/c	31,500.00	
<b>Sub total</b>	<b>1,454,053.00</b>	
<b>Grant Total</b>	<b>2,052,677.00</b>	

**6.1 Use of goods**

	Actual payments	Outstanding Bills	Expected expenditure
1 Teaching materials	8,436,303.00	133,340.00	8,569,643.00
2 F.W. And Conservancy	2,544,620.00	238,798.00	2,783,418.00
3 B.E. And Stores	9,323,189.00	1,394,053.00	10,717,242.00
4 FARM	16,670.00	-	16,670.00
5 Examination Fees	3,454,000.00	-	3,454,000.00

**ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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6	Seminar/knec hosting	5,516,109.00	5,516,109.00		5,516,109.00
7	Internet expense	227,578.00	227,578.00	31,398.00	258,976.00
8.	Capacity Building- training expenses	99,800.00	99,800.00		99,800.00
9.	Outsourced security	2,805,000.00	2,805,000.00	255,000.00	3,060,000.00
10.	Inventories	0.00	0.00		(1,372,444.00)
		<b>32,423,269.00</b>	<b>32,423,269.00</b>	<b>2,052,589.00</b>	<b>33,103,414.00</b>

**6.2.1**

Teaching and Learning Materials Analysis				
	Actual payments	Outstanding bills	Total expenditure	
Hockey Stick/Games equipment	90,690.00	-	90,690.00	
Medical	108,987.00	-	108,987.00	
Student Council	18,703.00	-	18,703.00	
Graduation Fees/ Gown	558,379.00	-	558,379.00	
L.T. And Trave(staff lunches ,perdiemsand vehicles fuel)	2,108,897.00	46,900.00	2,155,797.00	
Covid-19 Responce	6,150.00	-	6,150.00	
Contingencies	784,700.00	51,640.00	836,340.00	
Computer Studies	1,048,550.00	-	1,048,550.00	
Tuition, Equip And Stores	1,395,193.00	34,800.00	1,429,993.00	
P.A.Y.E	2,526.00		2,526.00	
Registration	59,100.00	-	59,100.00	
WORK INJURY	121,850.00	-	121,850.00	
Activity	1,145,321.00	-	1,145,321.00	

**ST. JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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Track Suit	640,900.00	-	640,900.00
Bank Charges	10,731.00	-	10,731.00
College ID	54,400.00	-	54,400.00
RD CHEQUES	104,200.00	-	104,200.00
K.U.C.C.P.S Registration	70,000.00	-	70,000.00
College Website	9,400.00	-	9,400.00
Bank charges	18,000.00	-	18,000.00
SAFETY MEASURES	52,900.00	-	52,900.00
Tree Planting	24,550.00	-	24,550.00
Assessment a/c Bank Charges	2,176.00	-	2,176.00
	<b>8,436,303.00</b>	<b>133,340.00</b>	<b>8,569,643.00</b>

**7.1 Employees costs**

	Actual payments	Outstanding Bills	Expected expenditure
1. Personnel emoluments(includes payments to nurse, police officers)	13,973,825.00		13,973,825.00
2. Gratuity	2,981,495.00	404,776.00	3,386,271.00
	<b>16,955,320.00</b>		<b>17,360,096.00</b>

**ST JOHNS TEACHERS TRAINING COLLEGE KLIMAMBOGO  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

**10.1. Repairs and maintenance**

	Actual payments	Outstanding Bills	Expected expenditure
House repairs (expense under rent)	41,550.00		41,550.00
Vehicle repairs	1,311,389.00	16,800.00	1,328,189.00
Property Repairs -Ksh.1,097,527/(rmi)hostel painting –Ksh.502,130 /furniture repairs	1,599,657.00	67,430.00	1,667,087.00
<b>Repairs and maintenance .note 10</b>	<b>2,952,596.00</b>	<b>83,950.00</b>	<b>3,036,826.00</b>
Salary Advance paid out	30,000.00		30,000.00
Sundry creditors	2,877,829.00		2,877,829.00
	<b>5,860,425.00</b>		

**Refunds of prepayments**

An amount of Ksh. 233,049.00 contains was refunded to students as per the attached list:

**18.1 Trade and other payables - analysis of fees prepayments**

Bal b/f from previous year- Main A/C - 1,773,037.00  
Project A/C - 62,568.00

1,835,605.00  
**Add:** Prepayment for the year 577,382.00  
**Less:** Refunds (project A/C) (1,960.00)  
 Refunds (Main A/C) (239,847.00)  
**BAL as at 30/6/2022. 2,171,180.00**

ST JOHNS TEACHERS TRAINING COLLEGE KILIMAMBOGO  
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XIV.1

COMPREHENSIVE INCOME	
Transfers from the National Government – grants/ gifts in kind	18,922,325.00
Rendering of services- Fees from students	34,845,492.00
Rental revenue from facilities and equipment/KNEC hosting	9,488,166.00
Sale of goods-	135,040.00
Other income -Learning materials	1,454,054.00
<b>Total Income</b>	<b>64,845,077.00</b>
Use of goods and services	33,103,414.00
Employee costs	17,360,096.00
Remuneration of directors	969,839.00
Repairs and maintenance/Staff houses repair	3,036,826.00
Total expenditure	54,470,175.00
Net Income	10,374,902.00

