

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS LAID	
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REPORTED BY:	HON. DAVID RASO, MP ON BEHALF OF LOM
CLERK-AT-THE-TABLE:	J. LEMERELLE

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REPORT

OF

THE AUDITOR-GENERAL

ON

**KISIWA TECHNICAL TRAINING
INSTITUTE**

**FOR THE YEAR ENDED
30 JUNE, 2025**



KISIWA TECHNICAL TRAINING INSTITUTE

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30TH JUNE 2025**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

BOG	Board of Governors
CBET	Competency-Based Education and Training
CDACC	Curriculum Development Assessment and Certification Council
FY	Financial Year
IGU	Income Generating Unit
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
KASNEB	Kenya Accountants and Secretaries National Examinations Board
KISTTI	Kisiwa Technical Training Institute
KJTVET	Kenya Journal of Technical Vocational, Education and Training
KNEC	Kenya National Examinations Council
KSG	Kenya School of Government
KSTVET	Kenya School of Technical Vocational, Education and Training
MOU	Memorandum of Understanding
NHIF	National Hospital Insurance Fund
NITA	National Industrial Training Authority
OSHA	Occupation Safety and Health Act
PC	Performance Contract
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
PWD	Persons with Disabilities
RPL	Recognition of Prior Learning
SACCO	Savings and Credit Co-operative
SCAC	State Corporation Advisory Committee
SDGs	Sustainable Development Goals
SMC	Senior Management Course
TTI	Technical Training Institute
TTC	Teacher Training College
TOR	Terms of Reference
TVC	Technical Vocational College

B. Definition of Key Terms

Accrual Accounting- A basis of accounting under which transactions and other events are recognized when they occur and not only when cash or its equivalent is received or paid

Cash Basis Accounting- A basis of accounting under which transactions and other events are recognized only when cash or its equivalent is received or paid

Comparative Year- Means the prior period.

Fiduciary Management - Members of Management directly entrusted with the institute's financial resources.

2. Key Entity Information and Management

(a) Background information

Kisiwa Technical Training Institute is a public institution registered under the Ministry of Education, state department of Technical, Vocational Education and Training (**REG NO: MOHEST/PC/1144/09**). It was formally registered as East Bukusu Kisiwa Youth Club of the Elgon Nyanza District on 27th November, 1961 by the Kenya Youth Club Association. The institute is located to the Eastern slopes of Kabuchai hills in West Nalondo Location, Bungoma Central Sub-county, Bungoma County. The institute sits on 20.9 acres of land. The first courses offered included Shoe making, Carpentry and Masonry. The founder members were Mr. Dominick Wetang'ula and Mr. Sylvester Kituyi. The objective of the formation was to prepare youths for self-reliance and employment.

The Institute was launched in 2008 and the first Principal was posted in May, 2009. First admission for Technical and Vocational courses was done in September, 2009. Currently the Institute has 77 PSC Trainers, 115 B.O.G Trainers and 75 members of non-teaching staff. The student enrolment as per now stands at 10, 276 trainees. The institute runs twelve (12) academic departments comprising of Mechanical, Electrical, Hospitality and Tourism Management, Fashion and Design, Cosmetology, Liberal Studies, Agriculture and Environmental Studies, Business and Entrepreneurship Studies, Computing and Informatics, Building and Civil Engineering, Health Sciences and Applied Sciences. Non-academic departments include; Students Welfare, Registry, Office of Career Services, Finance, Procurement, Internal Audit and Human Resource.

Courses are offered at different levels including Diploma, Certificate and Artisan Programmes which are examined by KNEC, KASNEB, CDACC and NITA.

Kisiwa TTI is managed by a Board of Governors appointed by the Cabinet Secretary, Ministry of Education. It comprises of the Chairperson, Secretary, PS Representative and other six professionals.

(b) Principal Activities

The principal activity/mission/ mandate of the institute is to:-

- (a) Oversee Education and Training
- (b) Maintain Standards and Quality
- (c) Manage Resources and Institutional Assets
- (d) Develop and Implement Strategic Plans
- (e) Regulate Student Admission and Promote Welfare
- (f) Approve and Manage Collaborations and Partnerships
- (g) Recruit and Manage Trainers and Staff Welfare
- (h) Ensure Regulation and Compliance with Standards
- (i) Prepare and Submit Annual Reports

Our Vision

A Centre of excellence in TVET, Research and Innovations

Our Mission

To provide market driven skills in TVET, research and innovations in line with the demands for sustainable development.

Core Objectives

The main core objectives of the Institute, summarized from the mandate are:

- a) Ensure Quality and Relevant Education and Training
- b) Promote Compliance with Standards and Accreditation Guidelines
- c) Develop and Align Programs with Industry and National Needs
- d) Manage Resources and Mobilize Funding for Sustainability
- e) Enhance Student Admission Processes and Welfare
- f) Recruit and Support Qualified Trainers and Staff
- g) Foster Strategic Partnerships and Collaborations

Quality Policy

Kisiwa Technical Training Institute is committed to produce knowledgeable, skilled, innovative and responsible manpower in Entrepreneurship, Research, Science and Technology to meet the changing needs of industry and society.

To meet this commitment, the Institute shall comply with all applicable requirements and continually improve on her effectiveness by implementing a Quality Management System based on ISO 9001:2015. The Institute shall review this quality policy and establish quality objectives on annual basis to ensure continuing suitability.

(c) Key Management

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

- Board of Governors
- Accounting Officer/ Principal
- Top Management

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

SN.	Designation	Name
1.	Principal	Mr. Emmanuel Biketi Wamalwa
2.	Deputy principal Administration	Macimila Okwara Magero
3	Deputy Principal Academics	Charles Lumuli Nyongesa
4	Registrar Administration	Robert Nakhisa Kimakwa
5	Registrar Academics	Annah Ameyo
6	Dean of Students	Robert Sikuku
7	Finance Officer	CPA Nekesa Janet Barasa
8	Procurement Officer	Lydia Waeno
9	Human Resource Officer	CHRP Brian Ingaita
10	Head of Internal Audit	CPA Albert Daedalus Bengula

Key Entity Information and Management (Continued)

(e) Fiduciary Oversight Arrangements

The Board conducts its oversight functions through the following committees;

Audit and risk committee activities

The committee performs oversight function by undertaking the following;

- i. Review significant accounting and reporting matters to understand their impact on the financial reporting requirements. This includes complex or unusual transactions, highly judgmental areas, as well as recent professional and regulatory pronouncement.
- ii. Review the quarterly reports between date 9th to 12th of the month preceding each quarter and annual financial reports and disclosures before release and consider the accuracy and completeness of the information and in accordance with financial reporting standards and applicable rules and regulations.
- iii. Review in consultation with the internal auditors or the Office of the Auditor General, significant accounting and reporting issues and understand their impact on the financial reporting.
- iv. Apply appropriate level of skepticism, ask probing questions, and engage in frank discussions with management on the results of the audit, including any difficulties encountered.
- v. Undertake any other duty assigned by the Board of Governors.
- vi. Review the efficiency and effectiveness of the institute's risk management and control processes.
- vii. Review and approve internal audit strategic plan, annual risk based audit plan, Review and approve the Internal Audit Charter, annual performance objectives, resource requirements and organizational structure of the internal audit function.

This committee plays a crucial role in providing independent oversight and assurance to the institution's leadership and stakeholders regarding the effectiveness of the institution's risk management, internal controls, and compliance practices.

Finance and Infrastructure Committee Activities

The committee is responsible for reviewing and recommending for approval the institution's annual budget proposal. They ensure that the budget aligns with the institution's strategic priorities and can adequately support its educational programs and operational needs.

- (i) The committee closely monitors the institution's financial performance, analyzing revenue streams, expenditures, and overall fiscal health.
- (ii) The committee oversees the procurement processes and contract management practices of the institution. They ensure that all purchases and contractual agreements are made in a transparent, cost-effective and compliant manner, maximizing the institution's resources.

- (iii) The committee is responsible for overseeing the maintenance, improvement and development of the institution's physical infrastructure, including buildings, facilities and equipment.
- (iv) The committee regularly reviews the institution's financial and infrastructure-related policies, procedures and practices.

By fulfilling these critical responsibilities, the Finance and Infrastructure Committee plays a pivotal role in supporting the institution's ability to deliver high-quality educational programs and services to its trainees and stakeholders.

Human Resource and Training Committee Activities

- (i) Developing and reviewing the institution's human resource policies and procedures.
- (ii) Overseeing the recruitment and onboarding of new employees.
- (iii) Managing employee development, including performance management, career planning and succession planning.
- (iv) Evaluating the training needs of the institution's staff.
- (v) Designing and delivering training programs to address the identified needs.
- (vi) Monitoring the effectiveness of the training programs and making improvements as needed.

This committee plays a crucial role in ensuring that the institution has the right talent and capabilities to support its educational programs and achieve its strategic objectives.

(f) Entity Headquarters

KISIWA TECHNICAL TRAINING INSTITUTE
P.O. Box 657-50200
Off Sikata-Kimilili Road
Bungoma, KENYA

(g) Entity Contacts

Telephone: +254 0110 096 090
Email: info@kisiwatech.ac.ke
Website: www.kisiwanationalpoly.ac.ke

(h) Entity Bankers

KCB Bank Ltd
Bungoma branch
P.O Box 380-50200, Bungoma

Co-operative Bank of Kenya
Bungoma branch
P.O Box 1964-50200, Bungoma

Diamond Trust Bank
Bungoma branch
P.O Box 726-50200, Bungoma

(i) Independent Auditors

Auditor-General
Office of Auditor General
Anniversary Towers, University 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

3. The Board of Governors



Name: Martin Richard Wamalwa

D.O.B: 28/05/1974.

Key Qualification: He has masters in Monitoring and Evaluation GGPA 4.29, Post Graduate Diploma in Monitoring and Evaluation, has MBA Business Administration and also BSc Project and Management.

Work Experience: He is currently working at Austrian Development Agency (ADA) incorporated to the water and sanitation sector (Uganda). He was appointed to the Board of the Institute in March 2023 as a Chairperson.

Name: Zenah Jepchirchir

D.O.B: 22/08/1981.

Key Qualification: Zenah holds a Bachelor of Commerce (BCOM) Accounting Option She holds a Certified Public Accountant CPA (K).

Work Experience: She worked in an NGO FOR 7 years. Has 10yrs experience in accounting. Member of Rotary Club. She was appointed to the Board of Kisiwa TTI in March 2023 as a member. Governor Zenah serves as a chairperson of the Finance committee of the Board.



Name: Martha Wekesa

D.O.B: 4/06/1966.

Key Qualification: She has a Master's degree in Food Science and Technology, Strategic Leadership Development Program. She has trained in the Senior Management Course. She has PGDE from Maseno University.

Work Experience: She is a career civil servant currently serving as the Bungoma and Busia County Director TVET and represents the Principal Secretary, State Department of TVET in the Governing Council from 2015 to date. She worked at the Ministry of Education headquarters from 2011 to 2015 and under TSC from 1997 to 2010. Appointed to the Board of Kisiwa TTI in March 2023 as a member.



Name: Jorim Okeyo Guya

D.O.B:20/09/1958.

Key Qualification: He holds Bed (Hons) in Education Management university of South Africa. Higher Diploma in Electrical Engineering

Work Experience: He is a retired Principal of Technical training institute. He was appointed to the Board of the Institute in March 2023 as a member. He serves on the Research, Training and Human Resource Committee of the Board as a chairperson.

Name: Johnkevin Emasa Otwani

D.O.B:31/01/1976.

Key Qualification: He holds a Master's Degree in project planning and management. Bachelor's Degree in Project Planning & Management and Diploma in Electrical Engineering (Power Option)

Work Experience: He worked as an Acting Director Public Works, County Electrical Engineer, Busia County from 2016 to 2020, Technical Plant Operator of Tata Chemicals Magadi from 2007 to 2014 and Corporal at Kenya Airforce from 2001 to 2007. He was appointed to the Board of the Institute in March 2023 as a member.



Name: Amos Simiyu Makokha

D.O.B:12/12/1972.

Key Qualification: He holds a Bachelor of Law Degree from the University of Nairobi and a post graduate Diploma in Law from the Kenya School of Law. Trained as an associate arbitrator with the chartered institute of arbitrators Kenya branch in April 2014, trained as a professional mediator with Mediation Training Institute

Work Experience: Mr. Makokha is an advocate of the High Court of Kenya from 1998 to date. A partner with the law firm of Makokha Wattanga and Luyali Associates from May 2012 to date.

Worked as a partner in the law firm of Wetangula Adan and Makokha Advocates from 2007 to 2012. He was appointed to the board of Kisiwa in March 2023 as a member.

Name: Owala J. B. Owino

D.O.B:04/03/1956

Key Qualification: He holds a Master's Degree of Science in Business with IT from University of Salford (UK), BED Arts (Maths and Economics) from University of Nairobi.

Work Experience: Governor Owala worked as a teacher from 1981 to 1985. From 1986 to 1990, he worked as an Education Officer for Nandi Kapsabet. He worked for Maseno University as an Administrative Assistant from 1990 to 2005 then worked for JKUAT as a Senior Assistant Registrar after which he was promoted to the rank of a deputy registrar, a position he held till his retirement in 2017. He was appointed to the Board of the Institute in March 2023 as a member.



Name: Doreen N. Simiyu

D.O.B:28/08/1986

Key Qualification: She holds a Master's Degree of Science in Library and Information Science at Moi University, B.sc information Science Moi University.

Work Experience: Worked for Catholic University of East Africa as an admissions officer from 2016 to September 2019. Librarian for Catholic University of East Africa Gaba campus from September 2019 to date. She was appointed to the Board of the Institute in March 2023. She serves on the Audit and Risk Management Committee of the Board as a Chairperson.

Name: Mr. Emmanuel Biketi. Wamalwa

D.O.B:11/09/1973.

Key Qualification: He's a holder of Master of Education (Psychology), Bachelor of Education Technology and Diploma in Education Management as well as Senior Management Course. **Work**

Experience: Mr. Wamalwa has more than 24 years of experience during which time he has been a teacher, Industrial Liaison officer, Performance Contracting Coordinator Registrar, and as Senior Graduate Teacher. He has worked in several TVET institutions including KITI Nakuru, Bumble TTI, Bunyala TVC as Principal and currently the Principal/B.O.G Secretary and Chief Accounting Officer of Kisiwa TTI. He excellently performed in academics and cocurricular activities while at Bumble TTI as well as at Bunyala T.V.C. His vision is to effectively and efficiently raise the standard of training and in STIs as well as in Sports in line with the TVET Act, 2013 and the government's strategy on development.



4. Top Management Team



Name: Mr. Emmanuel Biketi. Wamalwa

D.O.B: 11/09/1973.

Key Qualification: He's a holder of Master of Education (Psychology), Bachelor of Education Technology and Diploma in Education Management as well as Senior Management Course.

Work Experience: Mr. Wamalwa has more than 24 years of experience during which time he has been a teacher, Industrial Liaison officer, Performance Contracting Coordinator Registrar, and as Senior Graduate Teacher. He has worked in several TVET institutions including KITI Nakuru, Bumbe TTI, Bunyala TVC as Principal and currently the Principal/B.O.G Secretary and Chief Accounting Officer of Kisiwa TTI. He excellently performed in academics and co-curricular activities while at Bumbe TTI as well as Bunyala T.V.C. His vision is to effectively and efficiently raise the standard of training and in STIs as well as in Sports in line with the TVET Act, 2013 and the government's strategy on development.

Name: Makaka M. Magero

D.O.B: 29/12/1968.

Key Qualification: She holds a Bachelor of Education Science (Maths and Chemistry).

Work Experience: She worked at Rift Valley Technical Training Institute as a trainer for 16 years, served as Chair of Disciplinary committee and a member of Guiding & counselling committee. She joined Kisiwa TTI in January 2020 as the Deputy Principal Administration.



Name: Charles L. Nyongesa

D.O.B: 24/04/1972.

Key Qualification: MBA-Finance Option Catholic University, MED-Planning Option, the University of Nairobi, BED-Accounting/Mathematics, The University of Nairobi. He is a Member of Kenya Association of Educational Administration and Management.

Work Experience: Mr. Lumuli has a 27 year teaching experience having taught at Kibabii High School for 18 years and later joined Kisiwa TTI from 2014 to date. He was a HOD Liberal studies for 4 years. Currently he is the Deputy Principal in charge of academics.

Name: Anna Ameyo

D.O.B: 05/05/1975.

Key Qualification: Bachelor's Degree of Education in Home science and Technology and Higher National Diploma in Human Resource Management.

Work Experience: She has 19 years teaching experience in technical institutions having taught at Friends College Kaimosi for 9 years and Kisiwa TTI from 2013 to date. She taught in Karibuni Girls, Kimalewa Secondary School and Namwela High School before joining TVET. She has been a Head of HIM department and an Internal Quality Assurance Officer of the Institute. She was appointed the registrar in September, 2022.



Name: Robert Kimakwa

DOB: 14/01/1971

Key Qualifications: Holds a Bachelors of Education (Technology Education-Building & Construction Technology) from the University of Eldoret

Work experience: 28 years of teaching having taught at Western College of Science and Technology for 6years, a teacher and HoD technical department Bokoli Boys High School for 5years, a teacher Lumonya Secondary School for 3yrs, trainer at The Shamberere National Polytechnic for 6 months, trainer and HoD Building Department Kisiwa TTI for 13years. Mr. Kimakwa acted as a Principal of Butula TVC for 9 months. Currently, he is a Registrar Administration.

Name: Robert Sikuku

D.O.B:25/12/1972

Key qualification: He holds a master's degree in development studies (community development) from St. Paul's University Limuru, BSc agriculture from The University of Nairobi and a senior management course from Kenya school of government

Work experience: He has 27 years of teaching experience having taught in Namang'ofulo secondary school for 7 years, Moi Secondary School Kaptama for 4 years, Sipala Boys' High School for 9 years. He joined Kisiwa TTI in 2017 where he served as deputy dean of students, H.O.D Liberal studies and now as a Dean of Students.





Name: CPA Nekesa J. Barasa

D.O.B: 26/03/1984

Key Qualification: Bachelor of Commerce (Accounting Option)-Kibabii University, Diploma in Accountancy –Kitale Technical Training Institute. CPA (K)-Certified Public Accountant of Kenya.

Work Experience: She worked as an Accounts Clerk at St. Peter’s Mwiruti Girls Secondary School from 2009 to 2013, an **Accounts** Clerk at Girls High School Kamusinga from 2013 to 2017, Finance officer-Shamberere Technical Training Institute from 2017 to 2020, Internal Auditor Kisiwa TTI from 2020 to 2022. Currently she is the Finance Officer Kisiwa TTI.

Name: CHRP Brian Ingaita

D.O.B: 03/10/1983

Key Qualification: Bachelor of Commerce (Business Administration Option)-Masinde Muliro University of Science and Technology, HND in Human Resource Management-The College of Human Resource Management, Diploma in Personnel Management –Railway Training Institute. CHRP (K)

Work Experience: He worked as HR assistant-Uchumi supermarket 2012-2018, HRO Ramogi Institute of Advanced Technology 2018- 2020. He is the Human Resource Officer Kisiwa TTI.



Name: Lydia N. Waeno

D.O.B: 16/05/1993.

Key Qualification: Bachelor’s Degree in Purchasing and Supplies Management and is a member of KISM.

Work Experience: She previously worked with Axis Design and Construction Solutions Ltd as a Procurement Administrator and Safari Ltd as a Procurement Clerk. She is the Senior Procurement Officer of Kisiwa TTI.

Name: FMVA, CPA Albert Daedalus Bengula

Key Qualification: He holds the Financial Modeling and Valuation Analyst (FMVA) certification from the Corporate Finance Institute, is a Certified Public Accountant (CPA-K), and possesses a Bachelor’s degree in Business Management (Finance & Banking) from Moi University

Work Experience: His professional journey includes leadership roles Head of Internal Audit department at The Kisiwa National Polytechnic, Chief Accountant and Finance Manager at Ufanisi Freighters Kenya Ltd, Audit Associate at GLA Associates LLP.



5. Chairman's Statement

During the FY 2024/2025, KISTTI made significant strides in infrastructure development, academic excellence, and institutional growth. Key among these was the attainment of national polytechnic status, marking a major milestone in the Institute's evolution.

The expansion of physical infrastructure—evidenced by the completion of a 2-storey tuition block, the ongoing construction of the Hospitality and Tourism Complex and the launch of the Bakery Project demonstrates our strategic commitment to building a training environment that is both modern and responsive. Notably, the Bakery Project serves not only as a platform for practical skills development and entrepreneurship training but also as an Income Generating Unit (IGU), contributing to the Institute's drive for financial sustainability.

The trainee population increased tremendously during the year under review, reflecting the growing demand for technical and vocational education at the Institute. In response to this growth and in line with national training standards, all trainers were capacity built in Competency-Based Education and Training (CBET) methodologies. This deliberate investment in pedagogical development has significantly reinforced instructional quality, ensuring that the delivery of programs remains relevant, practical and aligned with.

Despite facing funding constraints, infrastructure needs and road access challenges, the Board remains committed to supporting strategic expansion, enhanced partnerships, and improved staff and trainee welfare. The outlook is optimistic as the Institute transitions into its new role as a national polytechnic.

In closing, I extend my sincere gratitude to the Chief Principal, staff, students, partners and all stakeholders who have contributed to the institute's advancement over the past year. As a Board, we reaffirm our unwavering commitment to effective oversight, strategic guidance and the shared vision of positioning KISTTI as a transformative force in Kenya's educational and economic development.

Signature: _____

Chairperson, Board of Governors

KISIWA TECHNICAL TRAINING INSTITUTE

Date: 01/12/2025

6. Report of the Chief Principal

It is with profound honor that I present this report revealing the notable progress and commendable achievements attained by Kisiwa TTI over the FY under review. The institute's developmental trajectory epitomizes a deliberate and strategic endeavor to augment infrastructure, elevate academic standards, foster research and innovation and harmonize our curricular with national development imperatives.

During this period, the institute had a total of 192 trainers, comprising 77 employed by the Public Service Commission and 115 employed under the auspice of the Board of Governors. This demographic composition underscores the extensive stakeholder engagement underpinning our training programs and the institute's pivotal role in capacity building. In the same vein, the institute capacity built all trainers in competency-based training methodologies.

Kisiwa TTI has further distinguished itself as a forerunner institution in the field of research and innovation. Notably, one of our pioneering projects was accorded the honor of representing the nation at the Public Service Week convened in Ethiopia in June 2025, thereby exemplifying our commitment to advancing innovative solutions with tangible societal impact.

The academic staff has actively contributed to scholarly discourse, with several research articles receiving commendation for inclusion as book chapters, thereby reinforcing the institute's stature in academic and professional cycles.

On infrastructural front, the completion of a twelve-room tuition block has substantially enhanced our capacity to accommodate the burgeoning trainee populace, which has impressively surged from 9,457 to in excess of 10,000 trainees. This augmentation is instrumental in cultivating an environment conducive to advanced learning and intellectual development. Concurrently, the ongoing construction of the Hospitality and Tourism Complex embodies our unwavering commitment to imparting practical and industry-relevant competencies tailored to Kenya's dynamic service sectors. Similarly, the institute acquired the van that strengthened the institute transport system.

In efforts to fortify security and operational efficiency, the institute finalized the erection of a perimeter wall delineating the upper precincts of the lower campus. It also undertook the refurbishment of Academic Registrar's office, thereby fostering a secure and professional administrative milieu.

The initiation of the Bakery Project exemplifies our dedication to nurturing entrepreneurial acumen and practical vocational skills, whilst concurrently generating sustainable institutional revenue streams.

Academically, Kisiwa TTI has exhibited marked improvement, with the Kenya National Examinations Council (KNEC) pass rate surpassing 72%, complemented by an upward trajectory in CDACC examination pass rate from 66% to 68%. These metrics attest to efficacy of our pedagogical strategies and curriculum enhancement initiatives, including the ongoing

modularization of the CBET curriculum to ensure alignment with industry standards and global best practices.

Notwithstanding these laudable achievements, the institute grappled with a constellation of challenges that necessitate strategic interventions. Paramount among these are exigencies for additional instructional and workshop facilities to accommodate expanding enrollment, the financial strain imposed by an elevated wage bill and the irregular disbursement of funds which impinged upon operational stability. Furthermore, sub-optimal road infrastructure surrounding the institute poses significant accessibility challenges, thereby affecting seamless delivery of services to both staff and trainees.

A milestone of historic significance is imminent, with Kisiwa TTI having been accorded national polytechnic status. We anticipate the formal conferral of a legal order, which will unequivocally entrench our institutional autonomy and augment our mandate to deliver superior technical education on a national scale. This development portends expansive opportunities for strategic growth, enhanced partnerships and amplified influence within Kenya's Technical and Vocational Education and Training (TVET) sector.

In summary, the multifaceted accomplishments and attendant challenges detailed herein attest to Kisiwa TTI's unwavering commitment to institutional growth, academic excellence, innovation and responsive capacity building. With the steadfast support of the Board of Governors, stakeholders and our dedicated personnel, the institute is poised to sustain its trajectory of excellence and contribute indelibly to Kenya's socio-economic advancement.

Signature



Chief Principal,

KISIWA TECHNICAL TRAINING INSTITUTE

Date: 01/12/2025

7. Statement of Performance against Predetermined Objectives

KISTTI has *six (6)* strategic pillars /issues/ themes and objectives within the current Strategic Plan for FY 2023- FY 2027. These strategic pillars are as follows:

1. Pillar/ theme/issue 1: Training
2. Pillar/ theme/issue 2: Research and Innovation
3. Pillar/ theme/issue 3: Institutional Strengthening and Positioning
4. Pillar/ theme/issue 4: Financial Growth and Sustainability
5. Pillar/ theme/issue 5: Human Resource Development
6. Pillar/ theme/issue 6: Environmental Sustainability

Kisiwa develops its annual work plans based on the above 6 pillars. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The *Institute* achieved its performance targets set for the FY 2024/25 period for its (6) strategic pillars, as indicated in the table below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar / theme / issue 1: Training	Align 64 of programs with industry needs	% of programs aligned	Conduct TNA in collaboration with industry stakeholders	53 (83.0%) of CBET programmes aligned
			Update programs regularly	29 (45.3%) of programs updated and modularized
	Train and certify all trainers (192) in CBET	No. of trainers certified	Certification training; mentorship & evaluation	173 (90.1%) of trainers trained and certified in CBET
	Grow trainee enrolment by 10% from 9,457 to 10,403	% enrolment growth	Campaigns, outreach & open days	8.7% (819) growth during FY 2024/25
Pillar / theme / issue 2: Research and Innovation	Increase institutional visibility by developing 5 publications	No. of publications (%)	Host writing,	1 book chapter and 3 papers (80%) published in CEDRED and KJTVET
	Develop Innovations	No. of innovations	Prototype support	Developed 42 innovations for TVET Fairs Pitched 2 innovations at PSD: Won trophy

KISIWA TECHNICAL TRAINING INSTITUTE

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				for "The Five Functional Bed"
	Participate in 2 Conferences	No. of conferences	Participation & presentations	Participated in 1: Multimedia 16th International conference (50%)
Institutional Strengthening	Completion of 12-room Tuition block	% of completion	Construction activities (flooring, glazing, plumbing works, electrical works & painting	100% complete
	Procure 14-seater Institute Van	Van acquired	Tendering	1 van acquired
	Establish 3 Partnerships	# of MOUs	MOUs initiation	13 MOUs established
Human Resource Development	Train 192 trainers in CBET teaching methodologies	% staff trained	<ul style="list-style-type: none"> • Certification workshops • Peer-led skill sessions 	90.1% staff trained
	Train 1 officer in senior management course	Officers trained	<ul style="list-style-type: none"> • Leadership training • Mentorship 	One (1) officer trained in SMC at KSG
	Undertake 100% Performance Reviews	% staff reviewed	<ul style="list-style-type: none"> • Evaluation framework 	100% of staff underwent performance reviews
Financial Sustainability	Budget Efficiency	% budget absorption	<ul style="list-style-type: none"> • Expenditure 	98.0% absorbed
	Initiate 1 income Generating project	New IGU initiatives	<ul style="list-style-type: none"> • Renovation of structure for bakery • Procure Bakery Equipment 	1 project initiated (Bakery)
Environmental Sustainability	To grow 30,000 trees (Greening)	Number of Trees grown	Distribution of trees	Grew 32,050 trees

KISTTI achieved strong performance across all six strategic pillars, with most targets met or exceeded (e.g., 13 MoUs vs. 3 targeted, 32,050 trees vs. 30,000 targeted). These outputs directly support Performance Contract (PC) indicators on CBET training, research and innovation, infrastructure development, partnerships, HR development, financial accountability, and environmental sustainability.

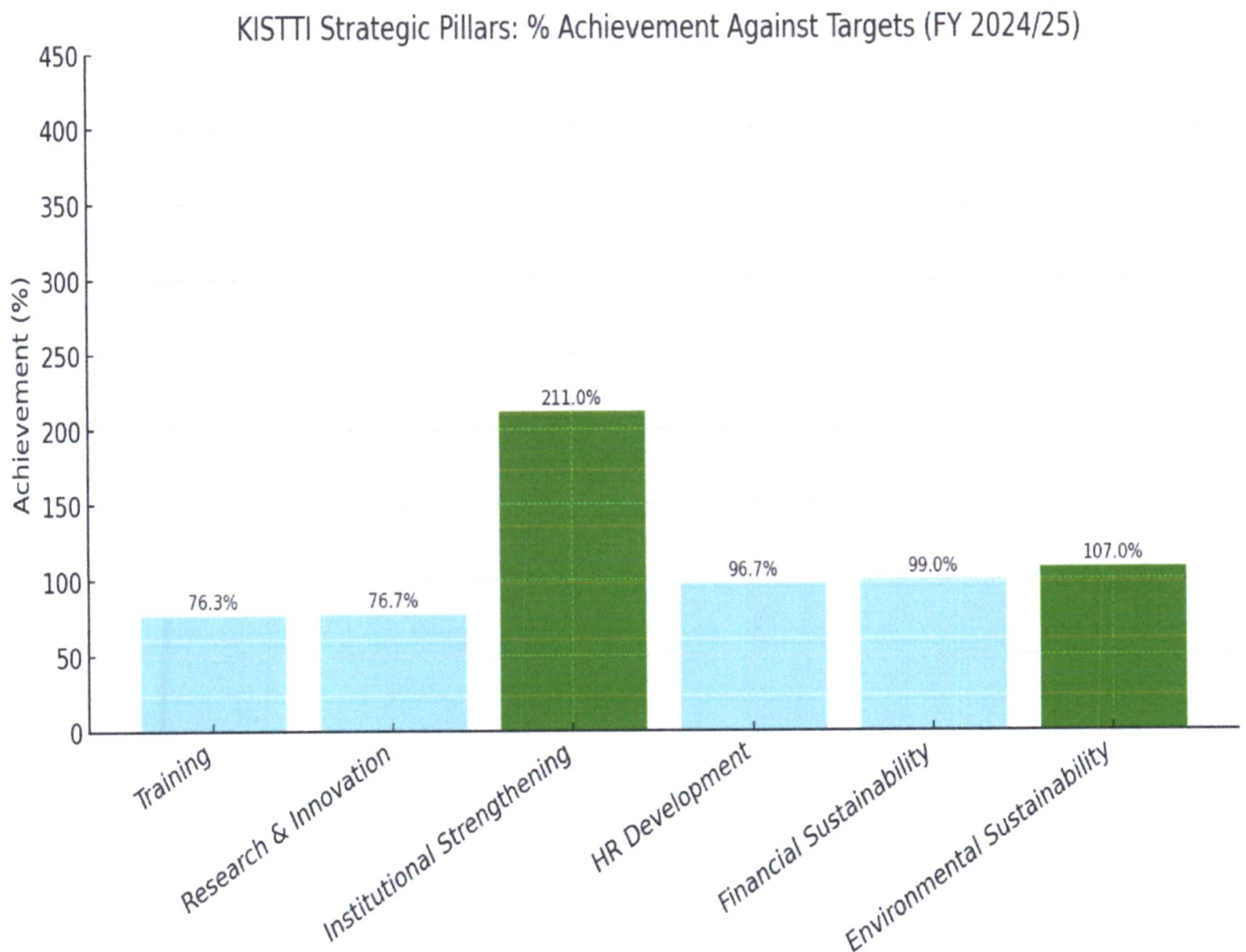


Fig. 1: Percentage Achievement against set Targets of KISTTI Strategic Pillars

NB: Blue bars show achievements up to 100% and **Green bars** indicate where targets were exceeded (e.g., Partnerships and Tree Planting).

8. Corporate Governance Statement

At KISTTI, robust corporate governance remains the bedrock of the institution's mission to deliver quality, competency-based technical and vocational education. The governance framework is firmly underpinned by *Mwongozo – The Code of Governance for State Corporations* (2015), which establishes best practices for the constitution, functioning and accountability of Boards in the public sector. In line with this framework, Board members are appointed through a transparent, merit-based process under the oversight of the Ministry of Education and State Department for Technical Vocational Education and Training. The current Board comprised Eight (8) members drawn from a broad spectrum of sectors, including industry, academia, and community development, ensuring a balanced blend of gender, regional, and professional representation. Board members are appointed for fixed terms and can only be removed for cause, including breach of ethical standards, persistent non-performance, or contravention of statutory obligations.

The Board operates under a formally adopted **Board Charter**, which defines its roles, procedures and ethical obligations. As the apex governance organ of the institution, the Board provides strategic leadership, approves annual budget and institutional plans, monitors performance and oversees risk management and compliance with regulatory frameworks. It also holds the responsibility for appointing, supporting and evaluating performance of the Principal, who serves as the Accounting Officer. In accordance with Section 4.2 of *Mwongozo*, the Board focuses on policy formulation and oversight, delegating day-to-day operational responsibilities to management.

During the year under review, there was no induction, as the Board composition remained unchanged. However, in fulfillment of its responsibility for continuous improvement, the Board undertook targeted **capacity building in disability mainstreaming**, enhancing its understanding of inclusive education and governance. This training was consistent with *Mwongozo's* requirement that Board members continuously update their knowledge to strengthen institutional leadership.

Board performance is evaluated annually through structured self-assessment, peer review and external benchmarking where appropriate. In the reporting period, the Board convened **six (6) full Board meetings**, including **two special sessions** to deliberate urgent strategic matters. Attendance was consistently high, with most members present in at least five meetings. Additionally, each of the institution's three standing committees—namely the **Finance and Infrastructure; Audit and Risk Committee; Human Resource and Training Committee**—held **four meetings**. Each committee discharged its respective oversight functions effectively, with findings and recommendations formally submitted to the full Board for discussion and resolution.

KISTTI has instituted a formal **succession planning framework** aimed at ensuring continuity of leadership at both governance and executive levels. The plan identifies high-potential staff for development, establishes mentorship pathways, and provides structured handover processes. For Board succession, staggered appointments and comprehensive orientation for new staff support institutional stability and retention of institutional memory.

The institution maintains a rigorous **Conflict of Interest Policy**, requiring all members to disclose actual or potential conflicts at the commencement of their tenure and before every meeting. Members with a declared conflict are required to recuse themselves from related deliberations. These disclosures are documented in the minutes, reinforcing the integrity and impartiality of the Board's decisions, as stipulated under Section 5.4 of *Mwongozo*.

Board remuneration is managed in strict compliance with the guidelines of the **State Corporations Advisory Committee (SCAC)**. Members receive sitting allowances and reimbursements for approved expenses only. No performance bonuses or fringe benefits are offered. Periodic reviews ensure that remuneration remains aligned with national policy and public sector accountability norms.

The institution upholds the highest standards of ethical conduct. All Board members and senior management are bound by a comprehensive **Code of Ethics and Conduct**, drawn from Chapter Six of the Constitution of Kenya and the **Leadership and Integrity Act**. The Code emphasizes public interest, transparency and responsible stewardship of resources. Mechanisms are in place to address breaches, including formal disciplinary proceedings where warranted.

As part of its commitment to continuous improvement and statutory compliance, the institute regularly undergoes **governance audits**, conducted in line with *Mwongozo* provisions. The most recent Board evaluation was conducted in June 2025 and commenced implementation of key recommendations to further enhance its governance architecture.

The institution has developed and implemented a robust **Communication and Stakeholder Engagement Policy**, which guides internal and external communication processes. The policy ensures that communication is timely, transparent, and coherent. Senior management is mandated to act as official spokespersons, ensuring accountability in dissemination of institutional information to trainees, staff, regulators and the broader public.

The Board executes its mandate through specialized committees, each governed by clear **Terms of Reference (ToRs)** that define their responsibilities, authority and reporting obligations. These committees enhance the Board's efficiency by offering detailed oversight and technical scrutiny in areas such as finance, academics, governance and human capital.

To promote integrity and mitigate risk, the institution has implemented a **Policy on Related Party Transactions**, which requires full disclosure and Board approval of any transactions involving members, senior management, or their associates. This policy aligns with the Public Procurement and Asset Disposal Act and strengthens the institution's commitment to transparent and ethical procurement practices.

In conclusion, the corporate governance environment at KISTTI is a reflection of the institution's unwavering dedication to transparency, accountability, and institutional excellence. Guided by *Mwongozo* and reinforced by national legislation, the Board continues to enhance its practices, build stakeholder trust and advance the institution's role as a leader in Kenya's TVET transformation agenda.

'9. Management Discussion and Analysis

For the FY ending June 30, 2025, the institute demonstrated robust financial stewardship, achieving total revenue of Kshs. 482,215,303.00 against operational expenditures of Kshs. 374,248,971.00. This prudent fiscal management yielded a surplus of Kshs. 107,966,332.00, equivalent to a 22% revenue margin, reflecting both disciplined cost containment and effective revenue generation strategies. Figure 2 shows financial performance for FY 2024/2025.

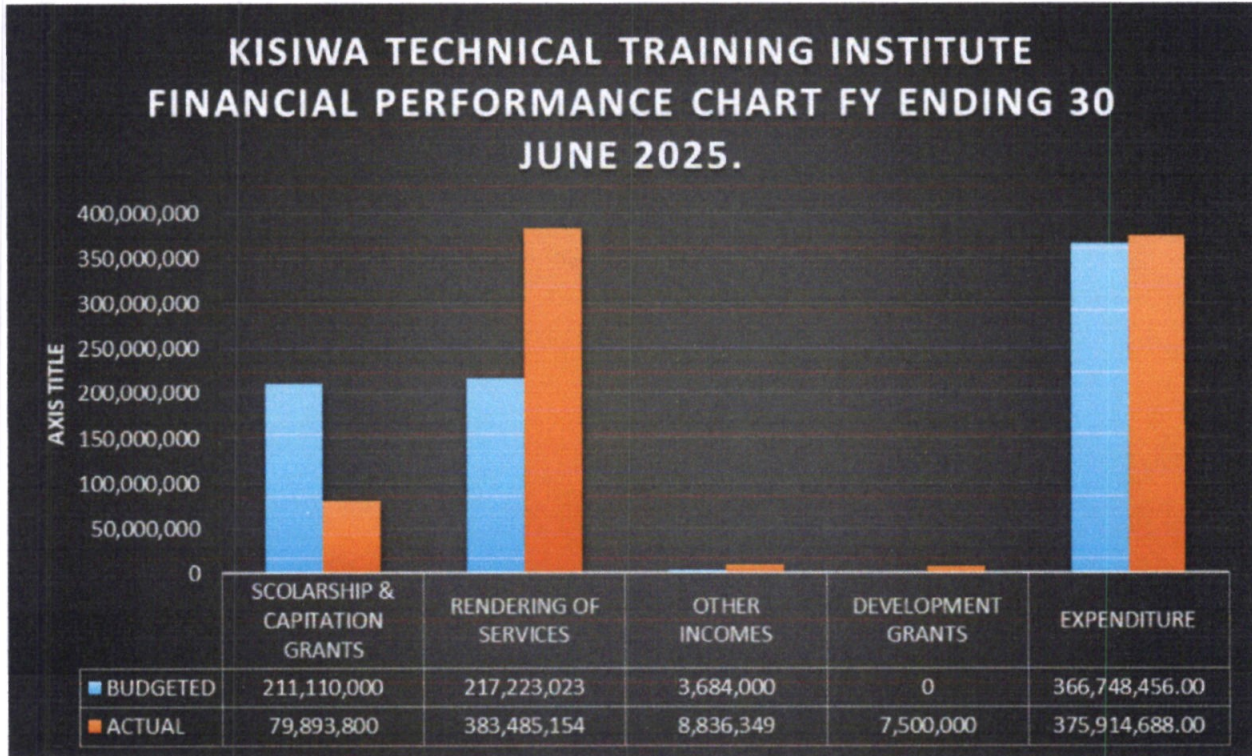


Fig.2: Financial Performance for FY ending 30th June 2025

Due to prudent financial management, the Institute was able to carry out some projects from internal savings. The major projects that the Council undertook within the financial year include:

- i) Construction of student center – Kshs.21,711,151 (partially funded by the MOE-Kshs. 7.5M)
- ii) Completion of tuition block – Kshs.25, 878, 975
- iii) Purchase of college van – Kshs.6, 100, 100
- iv) Purchase of equipment – Kshs.22, 475,663

The total savings utilized on capital projects was Kshs.68, 615,789.00 shared out as in fig. 3.

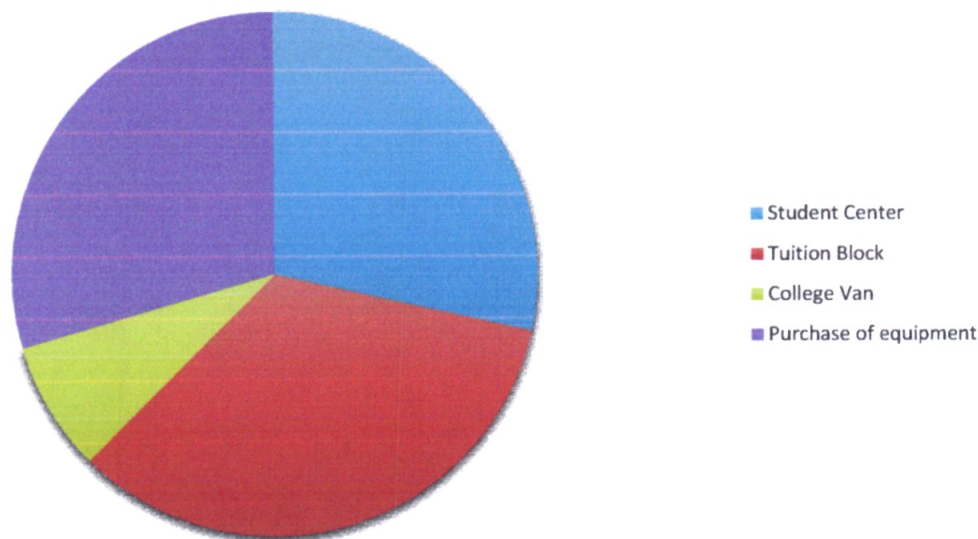


Fig 3: Institute Capital Projects

The Institute has always complied with statutory requirements by submitting financial reports on time, following the PFM Act, 2012 recruiting staff in a competitive way as per the Human Resource Policies and guidelines, prudent utilization of funds, following the presidential directives, among others. Some of the risks during the year included; high rate of drop out of trainees due to fees issues, and high turnover of trainers, under-funding that led to most of planned activities not to be undertaken and security risks due to porous fence.

10.Environmental and Sustainability Reporting Statement

Sustainability Strategy and Profile

KISTTI is strongly committed to sustainability and responsible management of natural resources, ensuring present needs are met without jeopardizing those of future generations. The Institute has reduced paperwork, minimized waste and engaged stakeholders who adopt sustainable practices, while phasing out outdated profit-driven approaches. By embedding sustainability into its operations and decision-making, KISTTI has strengthened community trust, improved profitability and enhanced long-term viability.

Key achievements include reducing carbon emissions through limited generator use, expansion of solar energy, and promoting shared transport via the institutional bus. The Institute also integrates sustainability into both curriculum and co-curricular activities, invests in environmental research, and promotes responsible consumption and supply chain management. In line with the Presidential Directive, KISTTI planted and distributed 32,050 tree seedlings and expanded solar energy installations during the year. These actions reflect its core values of integrity, community responsibility and long-term environmental stewardship.

Environmental Performance

KISIWA TECHNICAL TRAINING INSTITUTE

Annual Report and Financial Statements for the year ended 30th June 2025

Policy Area	Environmental Policy Statement	Evidence of Implementation	Successes	Shortcomings	Mitigation Measures
1. Environmental Sustainability	KISTTI is committed to integrating sustainability into institutional operations	- Induction of new staff and trainees	- Awareness created across departments - Environmental compliance improved	- Inconsistent enforcement - Limited documentation of compliance	- Establish an Environmental Sustainability Committee - Regular environmental impact audits
2. Biodiversity Management	Protect and enhance biodiversity on its premises and nearby ecosystems	- Tree planting during events	- Enhanced green spaces - Community awareness on native tree species	- Limited space and funding - Deforestation in neighboring areas	- Collaborate with KFS and NGOs - Integrate biodiversity into trainee projects
3. Waste Management (4Rs: Refuse, Reduce, Reuse, Recycle)	Promote sustainable waste management practices across departments	- Labeled bins provided for waste segregation (organic, plastic, paper, e-waste) - Old furniture repurposed by mechanical and carpentry workshops	- Visible reduction in campus litter - Reduced purchase of disposable items	- Improper sorting by users - Lack of waste tracking system	- Waste sorting training - Regular inspection by HODs - Introduce e-waste management system
4. Pollution Control & CO₂ Reduction	Reduce carbon emissions and promote clean technologies	- Regular vehicle servicing - Tree buffer zones along perimeter - Reduced generator use (shift to solar lighting)	- Improved air quality - Lower fuel consumption	- Ageing vehicle fleet - Limited data on emission levels	- Phased vehicle upgrade plan - Introduce car-free days
5. Automation and Paperless Office Systems	KISTTI will leverage ICT for operational efficiency and environmental conservation.	- Staff memos and notices sent via email/WhatsApp - Online reporting and meeting scheduling	- Reduced paper usage in administration	- Resistance from some departments - Occasional printing of hard copies	- Mandatory digital report submissions - Capacity building for staff
6. Green Procurement & Eco-friendly Packaging	Preference will be given to environmentally friendly products and packaging	- Procurement of biodegradable packaging - Stationery from recycled materials - Locally sourced materials	- Reduced plastic packaging - Cost savings in bulk green purchasing	- Limited suppliers with eco-certification	- Enforce green procurement clause in contracts
7. Climate Change Adaptation & Mitigation	Embrace climate-smart technologies in training and operations.	- Use of drought-resistant crops in Agriculture Department - Demonstration eco-jikos in Home Economics	- Energy cost reduction - Integration into TVET training	- Initial capital investment high - Limited solar coverage	- Mobilize funds through climate adaptation grants - Partner with county and development agencies
8. Environmental Education & Sensitization	Enhance environmental literacy and green culture in its community.	- Environmental Day marked annually - Trainees participate in clean-up drives - Clubs (Environmental, scouts) supported	- Greater trainee engagement - Improved campus hygiene	- Low participation from non-academic staff	- Introduce green champions - Award active units annually

Employee Welfare

Employee welfare is central to institutional development at KISTTI. Guided by the Human Resource Policies and Procedures Manual (2024–2028) and in compliance with the Employment Act (2007) and the Occupational Safety and Health Act (OSHA), 2007, the Institute strives to create a supportive, inclusive, and professionally enriching work environment. During FY 2024/2025, KISTTI strengthened staff welfare through transparent, merit-based, and inclusive recruitment processes that incorporated affirmative action principles and ensured gender balance, youth employment, and the inclusion of Persons with Disabilities (PWDs). Staff health and safety were supported through contributions to the national SHIF medical scheme, supplementary services at the institutional clinic, wellness sensitization sessions, provision of protective gear, safety audits, and a Group Personal Accident policy. Training and career development were prioritized, with 15 academic staff attending curriculum modularization workshops and 12 administrative staff benefiting from capacity-building in key areas. Partnerships with KSTVET, TVET-CDACC, and professional bodies further enhanced certification and competency-based training.

Performance appraisals guided staff recognition, culminating in the annual Staff Recognition and Appreciation Ceremony, where outstanding trainers received awards. The Institute also invested in workplace improvements, including office renovations, better lighting and ventilation, upgraded furniture, subsidized transport, and housing allowances. The Staff Welfare Committee coordinated support during bereavements, medical emergencies, and family milestones, while partnerships with Mwalimu SACCO facilitated access to loans and savings products.

Despite these achievements, challenges persisted, including budgetary constraints, rising medical premiums, and increasing demand for office space. To address these, KISTTI plans to establish a Wellness Centre for psychosocial support and fitness programs, increase the budget for training and welfare, and explore community partnerships for affordable staff housing. By prioritizing staff welfare, KISTTI affirms that investing in its employees is key to sustaining morale, enhancing service delivery, and advancing its mission of delivering quality technical and vocational education.

Market Place Practices-**a) Responsible Competition Practice**

KISTTI, in line with its **Strategic Pillar on Institutional Strengthening and Positioning**, continues to enhance its visibility, competitiveness, and credibility in the TVET sector through fair and transparent marketplace practices. The Institute has developed medium- and long-term strategies to improve its market share by:

- Carefully identifying relevant courses supported with modern equipment and qualified trainers.
- Implementing industrial attachment towards the end of training for effective knowledge transfer and skill development.
- Enforcing quality assurance through full adoption of the CBET curriculum.

- Offering individual career counseling during intake to guide trainees.
- Pursuing and preparing for **National Polytechnic status** as a mark of institutional growth and competitiveness.

KISTTI has also strengthened its market position by registering as an examination centre with various examining bodies including **CDACC, KASNEB and NITA**. Unlike many competitors, it has fully embraced the CBET curriculum despite the high implementation costs, thereby meeting both individual and collective expectations of trainees.

In promoting good governance and inclusivity, the Institute has institutionalized **anti-corruption mechanisms**, including a corruption reporting box placed at the gate for anonymous reporting. It upholds **political neutrality**, allowing staff and trainees freedom of political choice without coercion. Furthermore, democratic values are nurtured through student council elections conducted via secret ballot. To ensure transparency, accountability and client satisfaction, the **Institute's Service Charter** is prominently displayed in all offices and at the main gate, outlining service standards and timelines. Through these practices, KISTTI demonstrates its commitment to strengthening its institutional profile, maintaining integrity, and positioning itself as a competitive and trusted player in the TVET marketplace.

b) Responsible Supply Chain and Supplier Relations

KISTTI adheres to an open, fair, and competitive procurement process in full compliance with the Public Procurement and Asset Disposal Act (2015) and its 2020 Regulations. Supplier registration and prequalification are continuous, with opportunities advertised on the Institute's website (www.kisiwanationalpoly.ac.ke), in local newspapers, and through the Public Procurement Information Portal.

c) Responsible Marketing and Advertisement or Responsible Engagement with the Citizens.

The institute also engages in ethical marketing observing the information legal framework already in place and ensures information given is not exaggerated. This is made possible through;

- (i) Formation of linkages with other stakeholders.
- (ii) Compilation of self-explanatory but comprehensive brochures.
- (iii) A well established customer care office to handle customer concerns from time to time as needs arise.

The institute has in addition been able to enter into collaboration and signed Memoranda of understanding (MoUs) with different organizations as a way of reaching its market far and wide. Among them include the Pokot Heritage Foundation and the Kenya Commercial Bank Foundation.

d) Product stewardship or Awareness Creation

In FY 2024/2025, KISTTI prioritized safeguarding stakeholder rights and interests through transparency, safety, and accountability measures. The Institute upheld occupational health and safety across workshops and laboratories, supported preventive health campaigns, and enhanced access to service information through brochures, digital platforms, Open Days, and Career Fairs. Strategic partnerships with SHIF, NSSF, and e-Citizen facilitated on-campus registration for

essential services. Grievance redress mechanisms were strengthened, resolving over 95% of cases within 30 days, while feedback systems promoted inclusivity. A formal data protection policy was adopted in compliance with the Data Protection Act (2019), with staff trained on cybersecurity and confidentiality. Civic education forums empowered trainees with knowledge of their legal and constitutional rights. Overall, these initiatives demonstrated KISTTI's commitment to protecting consumer rights, promoting service transparency, and fostering responsible citizenship.

Corporate Social Responsibility / Community Engagements

In FY 2024/25, KISTTI reinforced its commitment to sustainable development and community empowerment through environmental conservation initiatives. The Institute planted 14,050 tree seedlings within its premises to enhance biodiversity and improve the local microclimate. Additionally, 18,000 seedlings were distributed to staff and neighbouring communities, empowering them to participate in reforestation and promoting environmental stewardship at both household and community levels.



Launch of the tree planting exercise by the Chief Principal, Mr. Emmanuel Wamalwa

As part of its CSR efforts in FY 2024/25, KISTTI constructed a boda-boda operators' shade at Nalondo market. The facility provides shelter from adverse weather, improving the welfare and comfort of local transport operators who serve the community. Additionally, the initiative doubles as a marketing strategy, enhancing the Institute's visibility and goodwill within the region.



Bodaboda shade at Nalondo Market

During FY 2024/25, KISTTI advanced its mission of inclusive learning and community empowerment through targeted educational support. The institute awarded bursaries to needy trainees, helping to remove financial barriers to technical education and nurture local talent. In addition, sensitization campaigns on Recognition of Prior Learning (RPL) were conducted within the community, creating awareness on opportunities to validate skills gained outside formal education. These initiatives enhanced access to education, promoted lifelong learning, and expanded pathways for career growth and formal certification.



Community sensitization on available opportunities in RPL at KISTTI

As part of its health and welfare programs, KISTTI organized a blood donation campaign that actively engaged trainees, staff, and neighbouring community members. The initiative underscored the institute's commitment to saving lives while supporting local health facilities in addressing recurring blood shortages.



Blood donation exercise at KISTTI

In FY 2024/25, KISTTI strengthened its community support and partnership initiatives through education, transport, and social welfare contributions. The institute extended financial assistance to Kabuchai Primary School, boosting participation in co-curricular programs and supporting handball training as a means of nurturing teamwork, empowerment, and healthy lifestyles among pupils. To ease mobility challenges within the neighbourhood, the institute availed its college bus to community members at subsidized rates, ensuring affordable and accessible transport. Additionally, the Muslim Student Association demonstrated solidarity and compassion by visiting

Ikhlas Education and Orphanage Centre in Butula, where they made donations and engaged children in uplifting activities. These efforts reflect the institute's deep-rooted commitment to strengthening community bonds and promoting holistic development.



Muslim Student Association demonstrated solidarity and compassion by visiting Ikhlas Education and Orphanage Centre in Butula,

KISTTI remains unwavering in its commitment to sustainable development and social responsibility. The CSR initiatives implemented during FY 2024/25 highlight the institute's dedication to environmental conservation, educational empowerment, community health, and social welfare. Through these efforts, the institute has reinforced its role as a catalyst for positive change within the community. Looking ahead, Kisiwa TTI is determined to expand and deepen its CSR programs, fostering long-term impact and stronger partnerships that benefit both the institution and the communities it serves.

11. Report of the Board of Governors

The Board members submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the *institute's* affairs.

Principal activities

The principal activities of the institute are to;

- i. Oversee Education and Training
- ii. Maintain Standards and Quality
- iii. Manage Resources and Institutional Assets
- iv. Develop and Implement Strategic Plans
- v. Regulate Student Admission and Promote Welfare
- vi. Approve and Manage Collaborations and Partnerships
- vii. Recruit and Manage Trainers and Staff Welfare
- viii. Ensure Regulation and Compliance with Standards
- ix. Prepare and Submit Annual Reports

Results

The results of the institute for the year ended June 30 are set out on page 1 to 5

Board of Governors

The members of the Council who served during the year are shown from page viii to x

Auditors

The Auditor General is responsible for the statutory audit of the *institute* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 to carry out the audit of the *institute* for the year/period ended June 30, 2025, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



.....
Secretary of the Board of Governors

Bungoma

Date:22/08/2025

12. Statement of Board of Governors/ Council's Responsibilities

Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act, and section 29 of schedule 2 of the Technical and Vocational Education and Training Act, 2013*) - require the council members to prepare financial statements in respect of that *institute*, which give a true and fair view of the state of affairs of the *institute* at the end of the financial year/period and the operating results of the *institute* for that year/period. The Council members are also required to ensure that the *institute* keeps proper accounting records which disclose with reasonable accuracy the financial position of the *institute*. The Board members are also responsible for safeguarding the assets of the *institute*.

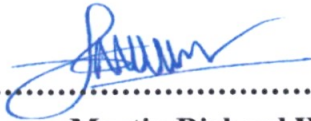
The Council members are responsible for the preparation and presentation of the *institute's* financial statements, which give a true and fair view of the state of affairs of the *institute* for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) 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 *institute*, (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 *institute*, (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 *institute's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act, and the TVET Act. The council members are of the opinion that the *institute's* financial statements give a true and fair view of the state of *institute's* transactions during the financial year ended June 30, 2025, and of the *institute's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *institute*, which have been relied upon in the preparation of the *institute's* financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Principal has assessed the *institute's* ability to continue as a going concern. Nothing has come to the attention of the Board members to indicate that the *institute* 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 *institute's* financial statements were approved by the Board on 1st December 2025 and signed on its behalf by:



.....
Name: Martin Richard Wamalwa
Chairperson of the Board of Governors



.....
Name: Emmanuel Biketi Wamalwa
Accounting Officer/Chief Principal

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KISIWA TECHNICAL TRAINING INSTITUTE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kisiwa Technical Training Institute set out on pages 1 to 39, which comprise of the statement of financial position as at 30 June, 2025 and the 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 Kisiwa Technical Training Institute as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012, and the Technical and Vocational Education and Training Act, 2013.

Basis for Qualified Opinion

1. Long Outstanding Receivables from Exchange Transactions

The statement of financial position and Note 17 to the financial statements show receivables from exchange transactions balance of Kshs.361,742,025 out of which, an amount of Kshs.233,120,324 or 64% has been outstanding for over one (1) year. Further, Management did not have a debt management policy for effective debt management including recovery.

In the circumstances, the accuracy and recoverability of the receivables from exchange transactions balance of Kshs.233,120,324 could not be confirmed.

2. Unsupported Expenditures

The statement of financial performance reflects use of goods and services expenditure amounting to Kshs.268,506,141 as disclosed Note 11 to the financial statements. Further, the statement of financial position reflects property, plant and equipment balance of Kshs.414,208,258, which as disclosed in Note 20 to the financial statements includes additions of assets during the year totalling Kshs.67,842,987. However, procurement and payment documents in respect of procurement of goods and works worth Kshs.15,841,492 were not provided for audit review.

Management indicated that the documents were held by the Ethics and Anti-Corruption Commission (EACC) and were under investigation for possible misappropriation of public funds and procurement irregularities. The Ethics and Anti-Corruption Commission in the letter dated 29 October, 2025 referenced EACC.BGM.6/7/1 (108) confirmed this position and that investigation is ongoing.

In the circumstances, accuracy, completeness and regularity of the expenditures totalling Kshs.15,841,492 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis totalling Kshs.432,017,023 and Kshs.349,292,481 respectively, resulting in under-funding of Kshs.82,724,542 or 19% of the budget. Similarly, the Institute expended an amount of Kshs.324,795,493 on recurrent expenditure against actual receipts of Kshs.349,292,481 resulting to an under-expenditure of Kshs.24,496,988 or 7% of actual receipts. In addition, the Institute expended Kshs.54,615,789 on development expenditure against development expenditure budget of Kshs.65,614,778 resulting in under-expenditure of Kshs.10,998,989 or 17% of the budget.

In the circumstances, the under-funding and under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, only two (2) issues had been addressed as detailed in **Appendix I**.

Other Information

Management is responsible for the Other Information set out on page iii to xxxii which comprise of Key Institute's Information and Management, Board of Governors, Top Management Team, Report of the Chairperson, Report of the Chief Principal, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Environmental and Sustainability Reporting, Management Discussion and Analysis, Corporate Governance Statement, Report of the Board of Governors and Statement of the Board of Governors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Institute's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with Law on Staff Ethnic Diversity

Review of the human resource records revealed that the Institute had one hundred and eighty-nine (189) employees as at 30 June, 2025. However, one hundred and sixty-seven (167) members of staff or 88% were from one dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, which states that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and no public institution shall have more than one-third of its staff establishment from the same ethnic community.

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

2. Failure to Operate Separate Bank Account for Retention, Deposits and Third-Party Funds

The statement of financial position reflects refundable deposits from customers/ students balance of Kshs.4,950,000 as disclosed in Note 25 to the financial statements. However, review of the documents provided for audit revealed that Management did not operate a separate bank account to hold third-party funds and ensure timely availability of the funds as and when needed by the respective third parties.

This was contrary to Section 68 (1) (a) and (b) of the Public Finance Management Act, 2012, which provides that an Accounting Officer for a National Government Entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is (a) lawful and authorized and (b) effective, efficient, economical and transparent.

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

3. Failure to Return Unutilized Higher Education Loans Board (HELB) Loans and Bursaries Balances

The statement of financial position and Note 26 to the financial statements reflect student fees payments received in advance totalling Kshs.55,008,288. However, analysis of records revealed that various students who had left the institution had fee prepayments totalling Kshs.22,062,524.25 and no refund of unutilized loans and bursaries from HELB had been made contrary to Paragraph 9 of the Memorandum of Understanding (MoU) between the Higher Education Loans Board and the Institute which requires the Institute to file annual returns to ensure proper accounting of all funds received and the return of any unutilized loans and bursaries per product.

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

4. Supply and Delivery of Fourteen-Seater Branded College Van

During the year under review, Management awarded a local firm a contract for supply and delivery of fourteen-seater branded college van vide contract dated 6 March, 2025 at a contract sum of Kshs.6,100,000. However, review of payment details showed that Management made advance payment to the supplier of Kshs.2,000,000 on 19 March, 2025 way before the delivery of the van was made. The advance payment provisions had not been included in the tender documents or contract as required and no bank guarantee was provided.

This was contrary to Section 146 of the Public Procurement and Asset Disposal Act, 2015 which states that no works, goods or services contract shall be paid for before they are executed or delivered and accepted by the Accounting Officer of a procuring entity or an officer authorized by him or her in writing except where so specified in the tender

documents and contract agreement. Such an advance payment shall not be paid before the contract is signed.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Ineffective Internal Audit Function and Audit Committee

Review of the Internal Audit Unit operations and internal and external correspondences revealed notable conflict and disagreement between Management, Internal Audit Unit and Audit Committee. This undermined the effective functioning of the Audit Committee and the Internal Audit Unit. Further, review of Audit Committee minutes revealed that the Committee deliberated on various internal audit reports. However, there was no evidence provided for audit indicating that the Accounting Officer implemented the recommendations of the Audit Committee.

In the circumstances, the effectiveness of the Internal Audit Unit and Audit Committee could not be confirmed.

2. Weaknesses in Information Technology (ICT) Governance and Controls

Review of the ICT control environment revealed that the Institute lacked ICT Strategic Plan contrary to Regulation 110 (1) (b) of the Public Finance Management (National Government) Regulations, 2015 which states that that accounting officer for a National Government entity should institute appropriate access controls needed to minimize breaches of information confidentiality, data integrity and loss of business continuity.

Appendix I: Unresolved Prior Year Matters

S/No.	Title of Audit Issue	Status
1	Lack of Land Ownership Documents	Addressed
2	Unconfirmed Intangible Assets Balance	Addressed
3	Long Outstanding Receivables from Exchange Transactions	Not Addressed
4	Non-Compliance with Law on Staff Ethnic Diversity	Not Addressed
5	Non-Compliance with Law on Accreditation and Licensing of Trainers	Not Addressed
6	Failure to Undertake Board Performance Evaluation	Not Addressed
7	Information and Communication Technology Environment Internal Controls Weaknesses	Not Addressed

In the circumstances, the existence of an effective ICT internal control and security mechanism could be confirmed.

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

Responsibilities of Management and the Board of Governors

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 overall governance.

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

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

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

The Board of Governors is responsible for overseeing the Institute's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

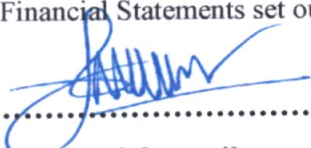
10 December, 2025

14. Statement of Financial Performance for the Year Ended 30 June 2025

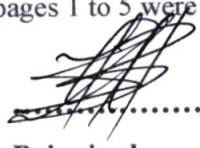
	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the National Government – grants/ gifts in kind	6	89,893,800	185,532,458
Total Revenue from non-exchange transactions		89,893,800	185,532,458
Revenue from exchange transactions			
Rendering of services- Fees from students	7	383,485,154	180,843,243
Sale of goods	8	6,234,581	1,318,575
Rental revenue from facilities and equipment	9	2,010,901	3,687,764
Other income	10	590,867	499,190
Revenue from exchange transactions		392,321,503	186,348,772
Total revenue		482,215,303	371,881,230
Expenses			
Use of Goods and Services	11	268,506,141	247,770,736
Employee costs	12	55,019,310	49,098,145
Remuneration of directors	13	4,540,528	4,028,150
Depreciation and amortization expense	14	23,078,630	21,365,885
Repairs and maintenance	15	23,104,362	16,546,834
Total expenses		374,248,971	338,809,750
Net Surplus/Deficit for the year		107,966,332	33,071,480

(The notes set out on pages 6 to 38 form an integral part of the Annual Financial Statements).


The Financial Statements set out on pages 1 to 5 were signed by:



Chairman of Council



Principal



Finance Officer

Date: 01/12/2025

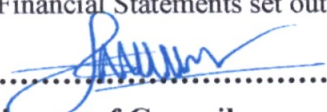
Date: 01/12/2025

ICPAK No. 22391
Date: 01/12/2025

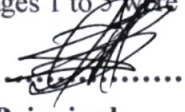
15. Statement of Financial Position as at 30th June 2025

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	16	32,579,721	45,198,522
Receivables from exchange transactions	17	361,742,025	203,019,489
Receivables from non- exchange transactions	18	0	56,730,148
Inventories	19	5,160,527	4,523,454
Total Current Assets		399,482,273	309,471,613
Non-current assets			
Property, plant and equipment	20	414,208,257	369,443,900
Intangible assets	21	5,404,672	-
Biological Assets	22	1,529,000	2,388,902
Total Non-current Assets		421,141,929	371,832,802
Total assets		820,624,202	681,304,416
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	23	26,374,848	37,110,096
Trade and other payables from non- exchange transactions	24	20,033,046	
Refundable Deposits from Customers/Students	25	4,950,000	2,815,522
Payments received in advance	26	55,008,288	47,991,782
Total Current Liabilities		106,366,182	87,917,400
Non-current liabilities			
Total Non-current liabilities		0	0
Total liabilities		106,366,182	87,917,400
Capital and Reserves			
Revaluation		299,725,197	294,320,525
Capital Reserves		74,873,310	67,373,310
Accumulated surplus		339,659,513	231,693,181
Total Capital and Reserves		714,258,020	593,387,016
Total Liabilities and Capital & Reserves		820,624,202	681,304,416

The Financial Statements set out on pages 1 to 5 were signed by:



Chairman of Council



Principal



Finance Officer

Date: 01/12/2025

Date: 01/12/2025

ICPAK No.22391
Date: 01/12/2025

16.Statement of Changes in Net Asset for the Year Ended 30 June 2025

	Revaluation reserve	Retained earnings	Capital/	Total
			Development Grants/Fund	
Balance b/f as at July 1, 2023	294,320,525	198,621,701	42,373,310	535,315,536
Capital/Development grants received during the year			25,000,000	25,000,000
Revaluation of intangible asset(ABN Unisol)				-
Capital Grants for Navakholo TVC				-
Total comprehensive income		33,071,480		33,071,480
Balance c/d as at June 30, 2024	294,320,525	231,693,181	67,373,310	593,387,016
Balance b/f as at July 1, 2024	294,320,525	231,693,181	67,373,310	593,387,016
Capital/Development grants received during the year			7,500,000	7,500,000
Revaluation of Assets	5,404,672			5,404,672
Capital Grants for Navakholo TVC				-
Total comprehensive income		107,966,332		107,966,332
Balance c/d as at June 30, 2025	299,725,197	339,659,513	74,873,310	714,258,020

Note:

1. *Revaluation of intangible asset was conducted during the financial year under review and the resultant amount incorporated in the financial statements*

17. Statement of Cash Flows for the Year Ended 30 June 2025

		2024/2025	2023/2024
	Note	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other Government entities/Govt. grants		89,893,800	128,827,310
Rendering of services- Fees from students		260,562,332	140,142,780
Sale of goods		6,234,581	1,318,575
Rental revenue from facilities and equipment		2,010,901	3,687,764
Other income		590,867	499,190
Total Receipts		359,292,481	274,475,619
Payments			
Use of Goods and Services		242,131,293	210,660,640
Compensation of employees		55,019,310	49,098,145
Remuneration to Governors		4,540,528	4,028,150
Repairs & Maintenance		23,104,362	16,546,834
Total Payments		324,795,493	280,333,769
Net cash flows from operating activities	27	34,496,988	55,348,526.00
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(54,615,789)	(62,916,034)
Net cash flows used in investing activities		(54,615,789)	(62,916,034)
Cash flows from financing activities			
Development Grants		7,500,000	25,000,000
Repayment of borrowings			
Net cash flows used in financing activities		7,500,000	25,000,000
Net increase/(decrease) in cash and cash equivalents		-12,618,801	17,432,492
Cash and cash equivalents at 1 July 2024		45,198,522	27,766,031
Cash and cash equivalents at 30 June 2025		32,579,721	45,198,523
Cash and cash equivalents as per the Balance Sheet	16	32,579,721	45,198,522

(PSASB has prescribed the direct method of cash flow preparation and presentation for all public sector entities reporting under the IPSAS Accrual basis of accounting)

KISIWA TECHNICAL TRAINING INSTITUTE
Annual Report and Financial Statements for the year ended 30th June 2025

18.Statement of Comparison of Budget & Actual amounts For Year Ended 30 June 2025

	Original	Adjustments	Final	Actual		%	Explanation of material variance
	Budget		Budget	Figures	Variance	Variance	
	Shs	Shs	Shs	Shs	Shs		
Revenue							
Transfers from National Government Ministries							
Capitation	207,900,000	3,210,000	211,110,000	79,893,800	131,216,200	-62%	Scholarship /capitation grants not received
Rendering of services							
Tuition fee	213,556,870	3,666,153.00	217,223,023	260,562,332	-43,339,309	20%	Increased enrollment
Other income	5,000,000	(1,316,000.00)	3,684,000	8,836,349	- 5,152,349	140%	unanticipated CBET trainings hosted by the institute
Total income	426,456,870	5,560,153	432,017,023	349,292,481	82,724,542	-19%	
Development Grants				7,500,000	-7,500,000		
Development Grants-Sirisia TVC				10,000,000	-10,000,000		
Expenses							
Personnel Emolument	65,992,717	- 3,281,629	62,711,088	55,019,310	7,691,778	-12%	Budget for salary adjustment not implemented
BOG Allowances	5,400,000	(400,000.00)	5,000,000	4,540,528	459,472	-9%	
Repairs and maintenance	26,850,000	(2,300,000.00)	24,550,000	23,104,362	1,445,638	-6%	
Use of goods	242,691,759	(3,970,673.00)	238,721,086	242,131,293	- 3,410,207	1%	
Total expenditure	340,934,476		330,982,174	324,795,493	6,186,681		
Surplus for the period	85,522,394		101,034,849	24,496,988	76,537,861		
Development expenditure			65,614,778	54,615,789	10,998,989	-17%	Delayed delivery of the Hospitality and Tourism Complex

Budget notes

1. Explanation of differences between actual and budgeted amounts (10% over/ under) is provided in the eighth column in the table above.
- 2. Changes between the original and final budget is due to reallocations made during budget review

19. Notes to the Financial Statements

1. General Information

KISTTI is established by and derives its authority and accountability from TVET Act 2013. The institute is wholly owned by the Government of Kenya and is domiciled in Kenya. The institute's principal activity is training.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *institute's* accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *institute*. The values are rounded off to the nearest shilling. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the TVET Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There are no new and amended standards issued in the financial year.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the

KISIWA TECHNICAL TRAINING INSTITUTE

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Discontinued Operations	<p>lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45: Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46: Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48: Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49:	<p>Applicable 1st January 2026</p>

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Retirement Benefit Plans	The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the institute and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

The institute recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the institute.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/2025 was approved by the Board on 27th January 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the institute upon receiving the respective approvals to conclude the final budget. Accordingly, the institute recorded additional appropriations of Ksh. 11,100,306 .00 on the FY 2024/2025 budget following the Council's approval. The institute's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of Cash flows has been presented.

c) Taxes

Current income tax

The institute is exempt from paying taxes as per Income Tax Act Cap 470.

Sales tax/ Value Added Tax

Expenses and assets are recognized net of the amount of sales tax, except:

- When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of sales tax included.

The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

e) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the institute recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Depreciation rates are provided as per KISTTI Finance policy as follows:-

Item	Percentage (%)
Building	2.0
Computer	33.3
Furniture and Fittings	12.5
Property Plant and Machinery	12.5
Motor Vehicles	25.0

f) Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Institute. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Institute also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Institute will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the

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estimated useful life of the asset and the lease term. Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Institute. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

During the financial year under review, the ABNO System was revalued by a professional valuer (Moowi Group Co. Ltd Professional Valuers) and the results incorporated in the financial statements.

h) Biological Assets

The institute recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the institute, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

i) Research and development costs

The Institute expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Institute can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

j) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The institute does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the polytechnic's financial statements.* A financial instrument is any contract that gives rise to a financial asset of one institute and a financial liability or equity instrument of another institute. At initial recognition, the institute measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification

The institute classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both the institute's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an institute has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the institute classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the institute manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Impairment

The institute assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The institute recognizes a loss allowance for such losses at each reporting date.

Financial liabilities

Classification

The institute classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

k) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Inventories (Continued)

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Institute*.

l) Provisions

Provisions are recognized when the *Institute* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Institute* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The *Institute* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

The *Institute* does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the *Institute* in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

m) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The institute recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the institute will incur in fulfilling the present obligations represented by the liability.

n) Nature and purpose of reserves

The *Institute* creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The *Institute* recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The *Institute* does not provide retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an institute pays fixed contributions into a separate institute (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The *Institute* regards a related party as a person or an institute with the ability to exert control individually or jointly or to exercise significant influence over the Institute, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

t) Service concession arrangements

The *Institute* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Institute* recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Institute* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

v) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *Institute's* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Institute based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Institute. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- i. The condition of the asset based on the assessment of experts employed by the *Institute*.
- ii. The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- iii. The nature of the processes in which the asset is deployed.
- iv. Availability of funding to replace the asset.
- v. Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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6. Transfers from other National Government entities

Description	2024/2025	2023/2024
	KShs	KShs
Unconditional grants		
Capitation grant	18,728,800	68,810,500
Scholarship grant	61,165,000	105,103,752
Operation grants		500,000
NYS Fees		
Total unconditional grants	79,893,800	174,414,252
Conditional grants		
Development-Butula TVC		-
Development-Sirisia TVC	10,000,000	1,278,000
Development-Mt. Elgon TVC		9,840,206
Learning facilities grant		
Total conditional grants	10,000,000	11,118,206
Total Government grants and subsidies	89,893,800	185,532,458

(a) Transfers from other Government entities (Categorized)

Name of the Entity Sending The Grant	Amount recognized to Statement of Financial performance *	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year	Comparative FY 2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs
State Department of TVET	-	-	-	-	-
Ministry of Education	79,893,800	-	7,500,000	87,393,800	185,532,458
Total	79,893,800	-	7,500,000	87,393,800	185,532,458

The details of the reconciliation have been included under appendix II

(b) Transfers from other National Government entities

Description	2024/2025	2023/2024
	KShs	KShs
Amount recognised in the statement of financial performance	89,893,800	185,532,458
Less receivables from non-exchange transactions	-	
Amount recognised in the cashflow statement	89,893,800	185,532,458

7. Rendering of Services

Description	2024/2025	2023/2024
	KShs	KShs
Tuition fees	148,843,029	75,545,705
Activity fees	10,538,475	6,061,381
Examination fees	28,229,871	20,334,645
Library fees	10,884,748	6,120,117
Administrative income	25,217,484	6,553,261
RMI	18,161,385	8,004,528
Robotics, TVET Fair and Automation	18,540,385	8,622,315
Student ID	2,637,100	1,684,316
Student Union	8,070,074	2,598,350
Attachment and insurance	18,153,890	7,158,528
Local transport and travel	10,886,848	7,425,528
EW&C	7,274,894	4,699,875
Personnel Emolument	68,420,125	23,577,922
Admission	2,676,846	1,453,250
Caution	4,950,000	1,003,522
Total Rendering of Services	383,485,154	180,843,243

The revenue relates to fees earned from trainees in the FY under review.

8. Sale of Goods

	2024/2025	2023/2024
	KShs	KShs
Catering services	35,270	388,765
Production Unit	4,957,635	413,400
Farm Income	1,241,676	516,410
Total Sale of goods	6,234,581	1,318,575

The revenue relates to sale of goods and services from the institute's income generating unit

9. Rental revenue from facilities and equipment

Description	2024/2025	2023/2024
	KShs	KShs
Bus hire	550,500	825,400
Boarding fees	1,379,401	2,862,364
Rental Income	81,000	
Total rentals	2,010,901	3,687,764

Revenue relates to hire of institute vehicles, boarding fees for resident trainees and rental revenue from members of staff residing in staff quarters

10. Miscellaneous Income

Description	2024/2025	2023/2024
	KShs	KShs
Driving school	56,500	499,190
Disposal	534,367	
Total other income	590,867	499,190

11. Use of Goods and Services

Description	2024/2025	2023/2024
	KShs	KShs
Tuition	122,960,102	135,374,971
Local Transport and Travel	11,323,105	8,711,635
Attachment, Insurance& Medical	12,062,287	7,683,739
Library	1,500	5,245,865
Activity	15,716,663	8,141,308
Administrative	32,329,900	9,648,559
Student Union	3,941,220	2,747,246
Boarding	286,200	2,651,610
Robotics & TVET Fair	726,285	2,599,220
Examination	54,683,375	36,680,919
Production Unit	5,169,769	2,405,415
Electricity Water & Conservancy	4,298,618	3,511,765
Student ID	958,800	520,600
Catering Expense	920,875	5,669,352
Farm	901,731	599,415
Performance Contract	388,100	1,304,956
Mt. Elgon	1,306,600	6,388,954
Internet		1,006,648
Driving school	531,011	218,515
Butula TVC	-	6,660,044
Total Use of Goods	268,506,141	247,770,736

12. Employee Costs

Description	2024/2025	2023/2024
	KShs	KShs
Salaries and wages	55,019,310	49,098,145
Total Employee costs	55,019,310	49,098,145

13. Board Expenses

Description	2024/2025	2023/2024
	KShs	KShs
Directors emoluments	3,940,528	4,028,150
Chairman's Honoraria	600,000	
Total director emoluments	4,540,528	4,028,150

14. Depreciation and Amortization expense

Description	2024/2025	2023/2024
	KShs	KShs
Property, plant and equipment	23,078,630	21,365,885
Intangible assets	-	
Total depreciation and amortization	23,078,630	21,365,885

15. Repairs and Maintenance

Description	2024/2025	2023/2024
	KShs	KShs
RMI	23,104,362	16,546,834
Total Repairs and Maintenance	23,104,362	16,546,834

16. Cash and Cash Equivalents

Description	2024/2025	2023/2024
	KShs	KShs
Cash at hand	-	33,290
Savings account	422,712	6,282,066
Current account	32,157,009	38,883,166
Total cash and cash equivalents	32,579,721	45,198,522

16 (a). Detailed Analysis of Cash and Cash equivalents

		2024/2025	2023/2024
Financial Institution	Account Number	KShs	KShs
Cooperative Bank (Main Account)	1129290592000	10,281,777	5,747,675
KCB (Operation Account)	1114212865	236650	3,241,488
KCB (2jiajiri Account)	1179849035	1529995	1,121,751
KCB (Development Account)	1114213916	15767974	27,058,480
Diamond Trust Bank (Savings Account)	5412510001	422,712	6,282,066
Diamond Trust Bank (Examination Account)	412510005	4340613	1,713,772
Sub-total		32,579,721	45,165,232
Others			
Cash at hand			33,290
Sub-total		0	33,290
TOTAL		32,579,721	45,198,522

17. Receivables from Exchange transactions

17 (a) Current Receivables from Exchange transactions

Description	2024/2025	2023/2024
	KShs	KShs
Current receivables		
Student debtors	356,217,654	192,552,136
Navakholo TVC	686,557	686,557
Butula TVC	1,000,000	1,151,826
Sirisia TVC	872,000	800,000
Staff debtors (Salary advance)	43,334	
Farm debtors		1,653,720
PAYE debtors		6,153,250
Other debtors-Kibabii University		22,000
MT. Elgon TVC	1,664,880	
Bungoma North TVC	30,000	
Bunshiangala TVC	6,000	
Chamasir TVC	42,000	
Webuye West	153,500	
Shamberere National polytechnic	6,000	
Bungoma National polytechnic	25,000	
Musakasa TVC	42,000	
Chanzenywe TVC	10,000	
Germany Language Training Institute	81,600	
Dr. Daniel Wako	52,000	
CiCan	652,500	
House Rent	31,000	
Bumbe TTI	40,000	
Mungatsi TVC	20,000	
Okame TVC	66,000	
Total receivables	361,742,025	203,019,489
Net receivables	361,742,025	203,019,489

17 (b) Ageing Analysis of Receivables from Exchange transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of total	Comparative FY	% of the total
Less than 1 year	128,621,701	36%	118,953,031	59%
Between 1- 2 years	124,173,151	34%	61,258,529	30%
Between 2-3 years	37,288,337	10%	5,607,957	3%
Over 3 years	71,658,836	2%	17,199,972	8%
Total (a+b)	361,742,025	100%	203,019,489	100

18. Receivables from Non-Exchange transactions

Description	2024/2025	2023/2024
	KShs	KShs
Current receivables		
Transfers from other govt. entities- Scholarship grant		43,068,148
Transfers from other govt. entities-Capitation Grant		13,662,000
Total current receivables	-	56,730,148

18 (a) Ageing Analysis on Receivables from Non-Exchange Transactions

	2024/2025		2023/2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	-	-	56,730,148	100
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	56,730,148	100

19. Inventories

Description	2024/2025	2023/2024
	KShs	KShs
Health Section Stores	653,850	238,295
Central store-Foodstuff & stationery	1,291,257	1,954,625
Applied & Medical Stores	136,938	105,924
Food & Beverage Store	98,993	227,997
Clothing Section Stores	499,649	180,547
Beauty/Hairdressing Section Stores	121,380	10,077
Electrical Section Stores	253,995	260,800
Building Section Stores	1,449,433	1,327,577
Farm Section stores	100,100	74,840
Mechanical Section Stores	219,312	142,772
Catering Section stores	6,150	
Sports Section Stores	326,970	
Sanitation section Stores	2,500	
Total Inventories	5,160,527	4,523,454

Departmental/Sectional stores

Inventories relates to inventories of consumables held in respective stores by the close of the financial year under review

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20. Property, Plant and Equipment

Cost	Land	Motor vehicles	Furniture and fittings	Computers	Buildings	Library Books	Plant and equipment	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
At 1 July 2023	42,350,000	12,150,000	13,699,050	14,892,350	207,761,000	3,918,375	26,284,942	40,216,266	361,271,983
Additions	2,050,000	0	165,420	3,508,000	36,660,838	1,276,000	3,561,882	15,693,895	62,916,035
Transfers & Adjustments					40,216,266			-40,216,266	
At 1 July 2024	44,400,000	12,150,000	13,864,470	18,400,350	284,638,104	5,194,375	29,846,824	15,693,895	424,188,018
Additions		6,100,100	2,604,800	7,406,140			4,503,341	47,228,606	67,842,987
Transfers & Adjustments					41,211,350			-41,211,350	0
At 30 June 2025	44,400,000	18,250,100	16,469,270	25,806,490	325,849,454	5,194,375	34,350,165	21,711,151	492,031,005
Depreciation and impairment									0
At 1 July 2023	0	6,075,000	3,068,331	8,451,079	8,310,440	1,567,350	5,906,031	0	33,378,231
Depreciation	0	3,037,500	1,733,059	6,132,837	5,692,762	1,038,875	3,730,853	0	21,365,885
At 1 July 2024	0	9,112,500	4,801,390	14,583,916	14,003,202	2,606,225	9,636,884	0	54,744,117
Depreciation	0	3,037,500	2,058,659	6,132,837	6,516,989	1,038,875	4,293,771	0	23,078,630
Disposals									0
Impairment									0
Transfer/adjustment									0
At 31 June 2025	0	12,150,000	6,860,049	20,716,753	20,520,191	3,645,100	13,930,655	0	77,822,747
Net book values									0
At 30 June 2025	44,400,000	6,100,100	9,609,221	5,089,737	305,329,263	1,549,275	20,419,510	21,711,151	414,208,258
At 30 June 2024	44,400,000	3,037,500	9,063,080	3,816,434	270,634,901	2,588,150	20,209,940	15,693,895	369,443,901

• *Work in Progress relates to the amount certified and paid for construction of a student centre cum FB complex. The amount of Ksh. 41,211,350 transferred from WIP to Buildings relates to the Tuition Complex that was completed in the FY under review.*

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Notes to the Financial Statements (Continued)

Valuation

As per National Treasury guidelines, Intangible asset was identified and valued as per the National Liabilities and Management Policy and guidelines (Issued June 2020). The asset was revalued by Moowi Group Company Limited professional valuers in June 2025. These amount was adopted in the financial statements on 30th June 2025.

20 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	44,400,000	-	44,400,000
Buildings	325,849,453	20,520,191	305,329,262
Plant And Machinery	34,350,165	13,930,655	20,419,510
Motor Vehicles including Motorcycles	18,250,100	12,150,000	6,100,100
Computers and Related Equipment	25,806,490	20,716,753	5,089,737
Office Equipment, Furniture, And Fittings	16,469,270	6,860,049	9,609,221
Total	465,125,478	74,177,648	390,947,830

20 (c)Property, Plant and Equipment

Description	2024/2025	2023/2024
	KShs	KShs
Additional Assets	67,842,987	
Less		
Asset payables	(13,227,198)	
Amount Recognised in the Statement of Cashflows	54,615,789	-

21. Intangible Assets

Description	2024/2025	2023/2024
	KShs	KShs
Cost		
At beginning of the year	3,700,000	3,700,000
Additions		
Revaluation	5,404,672	
Cost end of the year	9,104,672	3,700,000
Amortization and impairment		
At beginning of the year	3,700,000	3,257,000
Amortization	-	443,000
Amortization at end of the year	3,700,000	3,700,000
NBV	5,404,672	-

22. Biological Assets

Description	2024/2025	2023/2024
	KShs	KShs
Description		
Livestock	1,529,000	2,388,902
Total Biological Assets	<u>1,529,000</u>	<u>2,388,902</u>

Livestock includes dairy animals, pigs, goats, rabbits and chicken

23. Trade and Other Payables from exchange transactions

Description		2023/2024
		KShs
Trade payables	18,302,234	20,288,907
KNEC	4,619,130	-
Development grants due to Mt. Elgon TVC	-	11,118,206
Retention money for Mt. Elgon TVC	-	5,702,983
Retention money for Contractor	2,171,114	
Unallocated funds	1,282,370	-
Total trade and other payables	26,374,848	37,110,096

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24. Trade and Other Payables from Non-exchange transactions

Description	Period ended June 30 2025	Comparative period
	KShs	KShs
Development grants due to Mt. Elgon TVC	10,033,046	
Development grants due to Sirisia TVC	10,000,000	-
Balance at the end of the period	20,033,046	-

25. Refundable Deposits from Customers/Students

Description	2024/2025	2023/2024
	Kshs	Kshs
Caution money	4,950,000	2,815,522
Total Deposits	4,950,000	2,815,522

Ageing analysis:	2024/2025	% of the Total	Comparative FY
Under one year	2,134,478	43	2,815,522
1-2 years	2,815,522	57	-
Total	4,950,000	100%	2,815,522

Refundable deposits relates to caution money refundable to trainees at the end of the course if not expensed against breakage, destruction or loss of institute items

Recognition of Retirement Benefit Asset/ Liability

The institute also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The institute's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. 2,160.00 per employee per month.

26. Payments received in advance.

Description	2024/2025	2023/2024
	KShs	KShs
Student Fees	55,008,288	47,991,782
	55,008,288	47,991,782

27. Cash generated from operations.

	2024-2025	2023-2024
	Kshs	Kshs
Surplus for the year before tax	107,966,332	33,071,480
Adjusted for:		
Depreciation	23,078,630	21,365,885
Working Capital Adjustments		
Decrease in Inventory	637,073	-426,331
Increase in Receivables from exchange transactions	-158,722,536	78,440,826
Decrease in Receivables from non- exchange transactions	56,730,148	-56,730,148
Decrease in Payables & refundable deposits	11,432,276	17,367,177
Decrease in Payments received in advance	-7,016,506	-37,740,363
Net Cash Flow from Operating Activities	34,496,988	55,348,526

28. Financial Risk Management

The institute's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The company's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The company does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The institute's financial risk management objectives and policies are detailed below:

(i) Credit risk

The institute has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the company's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the institute's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2024				
Receivables from exchange transactions	203,019,489	203,019,489	-	-
Receivables from non-exchange transactions	56,730,148	56,730,148	-	-
Bank balances	45,198,522	45,198,522	-	-
Total	304,948,159	304,948,159	-	-
At 30 June 2025				
Receivables from exchange transactions	372,551,369	372,551,369	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	32,579,721	32,579,721	-	-
Total	405,131,090	405,131,090	-	-

Financial risk management (continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the company has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The institute has significant concentration of credit risk on amounts due from mentee institutions and trainees

The board of governors sets the company's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the institute's governors, who have built an appropriate liquidity risk management framework for the management of the institute's short, medium and long-term funding and liquidity management requirements. The institute manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the company under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2024				
Trade Payables	4,648,957	14,199,849	18,261,290	37,110,096
Total	4,648,957	14,199,849	18,261,290	37,110,096
At 30 June 2025				
Trade Payables	7,282,370	19,092,478	0	26,374,848
Total	7,282,370	16,921,364	0	26,374,848

(iii) Market risk

The institute has put in place an internal audit function to assist it in assessing the risk faced by the institute on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the institute's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The institute's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the institute's exposure to market risks or the manner in which it manages and measures the risk.

iv). Capital Risk Management

The objective of the institute's capital risk management is to safeguard the institute's ability to continue as a going concern. The institute capital structure comprises of the following funds:

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29. Related Party Balances

Nature of related party relationships

Entities and other parties related to the institute include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *institute*, holding 100% of the *institute's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the institute, both domestic and external. Other related parties include:

- i) The National Government;
- ii) The Parent Ministry;
- iii) Key Management;
- iv) Board of Governors;
- v) Financial Institutions

The transactions and balances with related parties during the year are as

Description	2024/2025	2023/2024
	Kshs	Kshs
Transactions with Related Parties		
a) Purchases from related parties		
Purchases of electricity from KPLC	4,298,618	0
Purchase of water from Gov't service providers	8,907	0
Training and conference fees paid to govt. agencies	1,070,500	0
Others (<i>specify</i>)	0	0
Total	5,378,025	0
a) Grants /Transfers from the Government		0
Grants from National Gov't	87,393,800	0
Total	87,893,800	0
b) Expenses incurred on behalf of related parties		0
Payments of Salaries and Wages for Mt. Elgon TVC Employees	36,000	0
Payments for Goods and Services for Mt. Elgon TVC	1,270,600	0
Total	1,306,600	0
c) Key Management Compensation		0
Directors' emoluments	4,540,528	0
Total	4,540,528	0

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30. Events After The Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

31. Ultimate And Holding Entity

The entity is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

32. Currency


The financial statements are presented in Kenya Shillings (Kshs) and the values are rounded off to the nearest shilling.

20. Appendices

Appendix 1: Implementation Status of Auditor-General Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Lack of land ownership documents	Process initiated	Partially resolved	30 th June 2026
2.	Unconfirmed intangible assets balance	Revaluation of intangibles assets undertaken	Resolved	N/A
3.	Long outstanding receivables from exchange transactions	Recovery strategies initiated	Partially resolved	30 th June 2026
4.	Non-compliance with law on staff ethnic diversity	Improving gradually	Partially resolved	30 th June 2026
5.	Non-compliance with law on accreditation and licensing of trainers	Sensitization on-going to ensure all trainers are licensed and accredited accordingly	Partially resolved	30 th June 2027
6.	Failure to undertake Board performance evaluation	Undertaken for FY 2024/2025	Resolved	N/A


 Name: Mr. Emmanuel Biketi Wamalwa
 Accounting Officer/Chief Principal
 Date: 01/12/2025

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Appendix II: Inter-Entity Confirmation Letter

Name of transferring entity... MINISTRY OF EDUCATION

Name of beneficiary entity... KISIWA TECHNICAL TRAINING INSTITUTE


Confirmation of amounts received by Kisiwa Technical Training Institute as at 30 th June 2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
MOE/DTE/CAP/43(17)	24/09/2024	18,728,800.00	-	18,728,800.00	Acknowledged
MOE/DTE/CAP/46(16)	14/02/2025	61,165,000.00	-	61,165,000.00	Acknowledged
MOE/SDVTT/DTE/ADM1/94(216)	08/05/2025	-	7,500,000.00	7,500,000.00	Acknowledged
Total		79,893,800.00	7,500,000.00	87,393,800.00	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Entity:

Name:..... Sign Date

Head of Accounts Department - Beneficiary Entity:

Name: CPA Nekesa Janet Barasa Sign  Date:..... 01/12/2025

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Appendix III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Tree planting	Tree nurseries, planting, growing and distribution of tree seedlings	To grow 30,000 trees	Establishment of tree nurseries Planting within the institute Distributing to the community	✓	✓	✓	✓	Tupande - One Acre Fund	Tupande-One Acre Fund
Landscaping of lower campus	Beautification and climate-friendly landscaping (grass, trees, flowers, paths)	To improve microclimate and soil stability	Land grading Planting indigenous plants and grass Installing eco-pat	✓	✓			Institutional Budget	N/A
Harvesting of water	Installation of rainwater collection and storage systems	To reduce reliance on piped water and enhance resilience to drought	Install gutters and tanks Connect irrigation systems Conduct maintenance and training		✓	✓	✓	Institutional Budget	N/A
Energy efficiency upgrades	Installation of solar panels and energy-efficient lighting	To reduce energy consumption and emissions	Solar panel procurement Lighting system upgrades Training on usage	✓	✓	✓		Institutional Budget	N/A

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Climate education program	Awareness and training sessions on climate change	To build climate awareness among students and staff	Workshops Tree adoption campaign Poster and media outreach		✓	✓	✓	Institutional Budget	Student Council,
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Appendix IV: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Establishment and training OSHA Committee	Health and Safety	Diseases, accidents	Preparedness	Administration	287,050.00	Completed
Servicing of fire fighting equipment	Safety	Fire	Preparedness	Repairs & Maintenance	270,300.00	Completed
Institute Perimeter wall	Security	Theft	Mitigation	Repairs & Maintenance	4,868,080.00	Completed
Landscaping	Drainage	Floods	Mitigation	Repairs & Maintenance	243,555.00	Completed