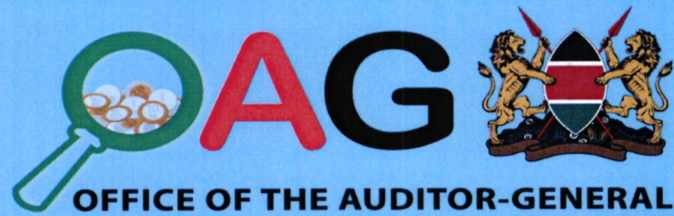


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS L.A.D	
DATE: 13 JUN 2023	DAY: Tuesday
TABLED BY: OF	Hon. Owen Baya (Deputy Majority Leader)
CLERK-AT-THE-TABLE:	Inzeju Mwale

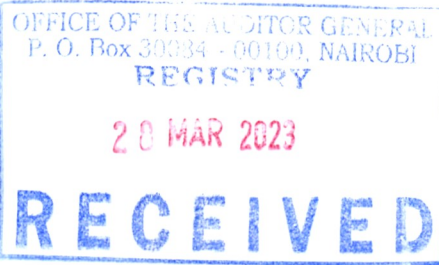
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ON

**CENTRE FOR MATHEMATICS, SCIENCE
AND TECHNOLOGY EDUCATION
IN AFRICA**

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



**CENTRE FOR MATHEMATICS, SCIENCE AND TECHNOLOGY EDUCATION IN AFRICA
(CEMASTE)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30 JUNE, 2022**

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

Centre for Mathematics, Science and Technology Education in Africa (CEMASTEA)
Annual Report and Financial Statements for the year ended 30 June, 2022.

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1. Key Entity Information and Management

(a) Background information

Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A) is a government owned entity under the Ministry of Education Science and Technology, State Department of Early Learning and Basic Education formed under legal notice no.96 of 2006 as a body corporate with perpetual succession and a common seal, and which may in its corporate name sue or be sued, own and dispose of property, and do all such other things or acts as may be done by a body corporate entity.

CEMASTE A is domiciled in Kenya and has no branches in any other part of the country.

(b) Principal Activities

The principal mandate of CEMASTE A is to provide continuous professional development of teachers in STEM Education.

Vision Statement

Excellent capacity development in Science, Technology, Engineering and Mathematics (STEM) Education in Africa

Mission Statement

To continuously develop competencies for sustainable development through Science, Technology, Engineering and Mathematics (STEM) Education

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Core Functions

To realize quality teacher capacity development and STEM education the specific functions of CEMASTE A include to;

1. Provide training under policies specified by the Ministry of Education, TSC, and other relevant stakeholders;
2. Conduct research to inform Teacher Professional Development programs, internal quality assurance processes, and policies;
3. Organize and conduct seminars, workshops, conferences and symposia in STEM education and teacher capacity development;
4. Print, publish and disseminate information and research related to STEM education and teacher capacity development;
5. Provide advisory and consultancy services in STEM education and teacher capacity development;
6. Develop local and international partnerships, linkages and collaborations with Government agencies, institutions and organizations with interests in STEM education and teacher capacity development;
7. Function as the Secretariat of the Strengthening of Mathematics and Science Education in Africa (SMASE-Africa) Network and ADEA's Inter-Country Quality Node on Mathematics and Science Education (ICQN-MSE);
8. Support the implementation of STEM in the Competency-Based Curriculum (CBC).

(c) Key Management

CEMASTE A's day-to-day management is under the following key organs:

- Board of Directors/ Council/ Management etc.
- Accounting officer/ Director/ CEO
- Top Management
- Management

(d) Fiduciary Management

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

Designation	Name
Director/ Chief Executive Officer	Jacinta L. Akatsa, HSC
Deputy Director	Lydia Muriithi
Deputy Director Training	Patrick Kogolla
Coordinator Field Services & Management Rep.	Joseph Mathenge
Finance Officer	Bradon Sila

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(e) Fiduciary Oversight Arrangements

During the FY 2021/2022 the Centre operated without Board of Management. The Centre received a new Board of Management as per gazette notice 8281/VOL.CXXIV-NO.136 on 15th July, 2022.

(f) Headquarters

P.O. Box 24214-00502
Karen, Bogani Road
Nairobi, KENYA

(g) Contacts

Telephone: 020-2044406
Phone No. +254-706722697,
+254-780797648
E-mail: director@cemastea.ac.ke
Website: www.cemastea.ac.ke

(h) Bankers

Kenya Commercial Bank
Karen Branch
P.O Box 224410 - 00502
Nairobi, Kenya

Co-operative Bank
Nairobi Business Centre Branch
P.O Box 48231-00100,
Nairobi, Kenya

NCBA Bank
Junction Branch
P.O Box 19555 -00202
Nairobi, Kenya

National Bank of Kenya
Times Tower Branch
P.O.Box12036-00100
Nairobi, Kenya

(i) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084- 00100
Nairobi, Kenya

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(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. Management Team

Management	Details
 <p>Mrs. Jacinta L. Akatsa, HSC</p>	<p><u>Mrs. Jacinta L. Akatsa, HSC- Director/ Chief Executive Officer</u></p> <p>She holds an Executive Master of Business Administration and Bachelor of Education degree (B.Ed. Science)</p> <p>Mrs. Jacinta Akatsa is responsible for the running of the centre affairs to ensure that the mission and efficiency of the Centre is achieved. She is the secretary to the Board of Management and chairperson of the Senior Management Committee. She is also responsible for spearheading partnerships of the Centre and directs the Centre to achieve its mandate.</p>
	<p><u>Mrs. Lydia Muriithi- Deputy Director</u></p> <p>She holds MBA (Strategic Management) and Bachelors of Education (Science Botany and Zoology).</p> <p>She is the Deputy Director CEMASTEА responsible for the Centre’s operations, chairs the Budget Implementation Committee and the Human Resource Advisory Committee. She is also a full member of Kenya Institute of Management (KIM)</p>
	<p><u>Mr. Patrick Kogolla- Deputy Director Training</u></p> <p>Holds M.Ed. (Teacher Education), B.Ed. (Chemistry & Mathematics).</p> <p>Patrick is the Deputy Director, Training. He is responsible for coordinating the overall CEMASTEА Training/ Academic Programmes.</p>



Mr. Bradon Sila- Finance Officer

He holds MBA Finance, B.Com (Finance), CPA (K), and a member of Institute of Certified Public Accountants in Kenya (ICPAK).

He is in charge of planning, sourcing and managing financial resources to achieve corporate objectives.

He also coordinates the departmental activities such as preparation of work plans, Supervision of implementation of work plans.



Mrs. Gladys Masai- Coordinator Field Services & Management Representative

She holds M.A in Project Planning and Management, B.Ed. Science and Graduate Diploma in Leadership Development in ICT and the Knowledge Society.

She coordinates the Centre's Field Services Program and is the Quality Management Representative.



Mrs. Mary Sichangi-Head of Partnership and Linkages

She holds a Masters in Project Planning and B.Ed. (Science) double mathematics

She is the Coordinator Partnerships and Linkages Program that works to expand the Center's collaborative TPD-MSE programs.



Ms. Rose Njuki- Human Resource Management Officer

She holds a MSc. Human Resource Management, BSc. Human Resource Management, Certified Public Secretaries (CPS-K), CPA- 2 and a member of the Institute of Human Resource Management (IHRM).She is currently undertaking a Bachelor of Laws (LLB) from the University of Nairobi.

She is the Head of Human Resource Department and she is responsible for advisory services as the secretary to the HRMAC committee. She also coordinates the departmental activities such as preparation of work plans, Supervision of implementation of work plans.



Ms. Lydia Kang'ara-Supply Chain Management Officer

I

Holds Bachelor of Commerce (Procurement and SCM option), and a member of Kenya Institute of Supplies Management (KISM) and CIPS.

Currently she is undertaking MSc. Project Management and CIPS professional Course.

She is the head of the Supply Chain management department. She also coordinates the departmental activities such as preparation of the Centre's Procurement plan of work plans, Supervision of implementation of work plans.

Mr. John Makanda-Coordinator Secondary Program

He holds M.Sc. in Education Program and Master of education (science), and Bachelor of Education (B.Ed.).

He is a National Trainer in Physics subject and Coordinator for the Secondary program at the Centre.



Ms. Nancy Nui-Dean, Mathematics

She holds M.Ed. (Mathematics Education) and Bachelor of Education B.Ed.

She is the Head of the Mathematics department and a National trainer in mathematics.



Mr. Philip Maate-Dean, Physics

He holds a Master's degree in Science in Computing and Information Systems and Bachelor's degree in Science Education

He is the Head of the Physics department and a National trainer in Physics.



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Mr. Kizito Makoba-Coordinator STEM and Innovations Program and Dean-Biology.

He holds Master of Education and Bachelor of Education-Science.

He is a National trainer in Biology and head of the Biology department.

His responsibilities also include coordination of departmental activities such as preparation of work plans, Supervision of implementation of work plans, development of training materials for teachers, implementation of training for teachers of mathematics and science education as well as preparation of training reports. He also conducts research in innovative teaching and learning strategies in mathematics and science education.



Mr. Samuel Gachuhi- Dean, Chemistry

He holds M.Ed., Admin & Planning B.ED (Science).

He is the head of the Chemistry department and a National trainer in Chemistry.



Mr. Joseph Ngugi- Internal Auditor

He holds BBA (Accounting) & CPA 1 and is a member of Institute of Internal Auditors (IIA).

He is responsible for the provision of Internal Auditing and advisory services to internal management, assisting in controlling risk and monitoring compliance. He is also the secretary of the Internal Audit Committee of the Board.



Mr. Paul Waibochi- Coordinator ICT Program

He holds Master of Arts in Counseling Psychology, Bachelor of Education (B.Ed.) and Diploma in Project management.

He is responsible for managing the ICT programs of the Institute. He is in charge of planning, sourcing and implementing the ICT programs.



Mr. George Kiruja- Coordinator Primary Program

He holds Master of Education (Communication Technology) and Bachelor of Education (B.Ed.- Science)

He coordinates all training activities in the Primary Programme and a National Trainer in Biology.



Dr. Mungai Njoroge- Coordinator Research & Development, Knowledge Management.

He holds a Doctorate in Education, Master of Education and B.Ed. Science

He is a National trainer in Chemistry and heads the Research and Development program at CEMASTE A as well as spearheading knowledge management at the Centre.



Mr. Thuo Karanja- Coordinator Performance Contracting

He holds Master of Education(Leadership and Management) and B.Ed. Science

He is the Coordinator, Performance Contracting and Reporting for the Centre and a National Trainer in the Biology Education Department.



Ms. Mary Namunyak- Hospitality Officer I

She holds a B.Sc. in Hospitality Management and Diploma in Catering and accommodation management.

She heads the Hospitality department and is responsible for the Centre's catering and accommodation services.



Ms. Ann Mumbi- Communication Officer I

She holds a Master in Curriculum Development and Bachelor of Education Arts (English and Literature).

She is responsible for the provision of communication guidelines, policies and advisory services as well as the secretary Editorial committee.



Ms. Mercy Mbugua- Administration Officer I

She holds a Bachelor's degree in Social Sciences (Sociology and Anthropology). She is currently undertaking a Master's degree in Business Administration.

She is the head of the Administration Department and is in charge of preparing and overseeing implementation of the Administrative Unit's strategies, policies, and programmes/work plans.



Mrs. Beatrice Macharia- Coordinator Special Programs, Special Learning

She holds Master of Science in Teaching and Curriculum; Master of Business Administration and Bachelor of Education (Science)

She coordinates the activities in the Special program, special learning section.

3. Report of the Director



Dear stakeholder, I am delighted to present the CEMASTE A annual report and financial statements for the FY 2021/2022. In this Financial year, in line with the CEMASTE A strategic plan 2020-2024, the Centre is continuing to pursue its strategic direction focusing on institutional strengthening under five strategic areas: *Positioning and Strengthening of the Centre, Competency Development in STEM; Research and Development and Knowledge Management;*

Financial Resource Resilience and Sustainability; Advocacy, Networking and Partnerships.

The mandate of the Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A) is to provide continuous professional development of teachers in science (Biology, Chemistry & Physics), technology, engineering and mathematics (STEM) education. These are foundational subjects that are relevant for the achievement of Vision 2030 as underpinned by science, technology and innovations pillar, and the Big Four Agenda.

In terms of financial performance, in the FY 2020/2021 and 2021/2022, the Centre received a gross funding of Ksh. 275, 952,200 and Ksh. 967,938,975 respectively. These resources were directed at capacity building of teachers and stakeholders to promote quality teaching of mathematics and science education. At secondary school level, the Centre trained 1,156 County Trainers and 8,688 mathematics and science teachers. Also in strengthening ICT integration in education 1,901 teachers of secondary school were trained on ICT integration in teaching and learning, and enhanced 87 tutors' competences on remote learning techniques and effective delivery of CBTE in mathematics at Diploma level.

In its endeavour to create communities of practice among the trained teachers with a view of creating a network of support in implementing the principles learnt during the training, the centre conducted online Lesson Study for Secondary Mathematics and Science Teachers at national and cluster level and trained 259 trainers and 2,497 teachers. To enhance pedagogical leadership for effective implementation of Competency Based Curriculum and (SMASE) activities at school level, the Centre trained 2,858 secondary school principals.

In the financial year 2021-2022, CEMASTE A trained 273 County Trainers and 2590 primary teachers to enhance their pedagogical content knowledge in digital literacy through collaborative lesson planning for effective implementation of Competency Based Curriculum (CBC). The

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Centre also trained 346 secondary science and mathematics teachers on Science, Technology, Engineering and Mathematics (STEM).

CEMASTE A programmes have resulted in improvements in performance of Mathematics and science. For example, the KCSE mean score in mathematics has gradually improved over the years and the number of students scoring quality grades A- to A in mathematics and physics has also generally improved.

The STEM Model schools programme has also led to a surge in enthusiasm for creative and innovative ways of learning science and mathematics for sustainable development. This is demonstrated in several student projects including among others, water bottling; production of detergents and bleaches; construction of biogas plants to reduce the amount of wood fuel that schools consume with a view of conserving the environment; hydroponics, which is a type of horticulture which involves growing crops without soil, by using mineral nutrient solutions in an aqueous solvent.

I want to sincerely thank the government for supporting the Centre through MOE and providing technical staff through TSC. I appreciate the CEMASTE A fraternity for their dedication and zeal to drive the organisation's mandate. Without this support, the Centre would not have achieved what it did. I am confident that we have the right initiatives and strategies in place to enable us realise our mandate and strategic goals in the foreseeable future.



Jacinta L. Akatsa, HSC

Director

4. Statement of Performance against Predetermined Objectives for FY 2021/22

CEMASTE A has 5 key strategic pillars within the current Strategic Plan for the 2019- FY 2024.

These strategic pillars/ themes/ issues are as follows:

1. Positioning and Strengthening of the Centre.
2. Competency Development in STEM.
3. Research and Development and Knowledge Management.
4. Financial Resource Resilience and Sustainability.
5. Advocacy, Networking & Partnership.

CEMASTE A develops its annual work plans based on the above 5 pillars. Assessment of the Centre's performance against its annual work plan is done on a quarterly basis. The Centre achieved its performance targets set for the FY 2021-2022 period for its 5 strategic pillars, as indicated in the diagram below:

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STRATEGIC PILLAR	OBJECTIVE	Programme	Objectives of the Programme	KPI	Activities	Achievement 2021/22	(FY)
Positioning and Strengthening of the Centre.	To strengthen training programmes at all levels	Secondary Programme	To enhance teachers' competences in remote learning techniques for effective teaching and learning of mathematics and science	No of Modules developed Number of County Trainers trained	Train secondary science and mathematics trainers on Pedagogical Content Knowledge (PCK).	1 module developed 1156 County Trainers trained	
			To enhance teachers' competences in remote learning techniques for effective teaching and learning of mathematics and science	No of Modules developed Number of teachers trained	Train secondary science and mathematics teachers on Pedagogical Content Knowledge (PCK)	1 module developed 8688 teachers trained	
			To enhance understanding of interpretation of curriculum designs, and knowledge and skills on integration of core competencies, values and PCIs in lesson study	No of Modules developed Number of teachers trained	Train Mathematics and Science teachers on a Blended Approach to implementing school-based lesson study	One module developed 2497 teachers trained	

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	To enhance leadership for effective management of TPD activities at the county level through online platforms	No of Modules developed Number of INSET Centre principals trained	Train In-service Education and Training (INSET) Centre Principals on INSET management and the use of blended learning in curriculum delivery.	N/A
	To enhance pedagogical leadership for effective implementation of Competency Based Curriculum and (SMASE) activities	No of Modules developed Number of INSET secondary principals trained	Train secondary school principals on pedagogical leadership in blended learning approaches	1 module developed 2858 secondary principals trained
ICT Programme	To enhance teachers' competencies in ICT integration in teaching & learning using virtual platforms	No of Modules developed Number of teachers trained	Train mathematics and science teachers on ICT-integration in teaching and learning	1 module developed 1901 teachers trained
Primary Programme	To enhance teachers' pedagogical content knowledge in digital literacy through collaborative lesson planning for effective	No of Modules developed Number of teachers trained	Train County trainers for Primary INSET	One module developed 273 County Trainers trained

			<p>delivery of CBTE in mathematics at Diploma level</p> <p>To enhance teachers' capacity in the implementation of the CBC for effective learning in STEM subjects</p> <p>To support teachers with quality resources for materials for teaching coding at Grade 5:</p> <p>To enhance Principals' pedagogical leadership for effective implementation of curriculum in the STEM subjects and pathway</p> <p>To disseminate teaching and learning innovations in Biology, Chemistry, Physics, and</p>	<p>No of Modules developed</p> <p>Number of teachers trained</p> <p>Manuscript</p> <p>No of Modules developed</p> <p>Number of teachers trained</p> <p>No of innovations</p>	<p>Train secondary science and mathematics teachers on Science, Technology, and Engineering Mathematics (STEM).</p> <p>Develop a manuscript on Science and Technology (Coding)</p> <p>Train 103 STEM schools, principals, on pedagogical leadership.</p> <p>Disseminate teaching and learning innovations.</p>	<p>1 module developed</p> <p>346 STEM teachers trained</p> <p>One manuscript</p> <p>1 module developed</p> <p>101 STEM principals trained</p> <p>4 innovations disseminated</p>
<p>Competency Development in STEM.</p>	<p>To strengthen the Model Schools Program</p>	<p>STEM, STI, Innovations & Climate Change</p>				

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	utilization of institutional resources		institutional resources	-	Build capacity of staff and stakeholders on financial planning and budgeting 2. Develop annual program-based operational plans and budget	
Advocacy, Networking & Partnership.	Implement Partnership and Advocacy Programmes to support STEM Education	Partnerships and Linkages Programme	To mobilize resources to support STEM Education	one advocacy forum one partnership development and consultancy policy	Implement Partnership and Advocacy Programmes to support STEM Education	one advocacy forum conducted one partnership established and development consultancy policy developed

5. Corporate Governance Statement

During the financial year 2021/2022 the Centre operated without a Board of Management whose term had expired on 31st August 2015. However the Centre had constituted a Training Advisory Committee, Budget Implementation Committee and a Human Resource Committee (to advise on training, finance and human resource related issues) to serve as management advisory.

On 15th July 2022, the Centre received new Board of Management as per gazette notice 8281/VOL.CXXIV-NO.136.

6. Management Discussion and Analysis

In the FY 2021/2022 CEMASTE A, just like other organisations was coming out of the impact of the COVID-19 pandemic. The implementation of the Centre's programmes focused on the Post Covid-19 Economic Recovery Strategy 2020-2022 places priority and focus on several key areas amongst which is the investment in ICT and digital infrastructure to support the delivery of public services. Among the programmes and projects that were to be implemented was ICT Integration in Learning Institutions that was to be implemented to provide continuous interactive remote learning.

Consequently, almost all of the Centre's programmes for 2021/2022 were implemented through online platforms and focused on enhancing teachers competencies in digital literacy for effective implementation of the Competency Based Curriculum (CBC). Blended learning is fast becoming the preferred approach to curriculum implementation and is fast emerging as the future of learning. In the short term, the programmes are intended to support teachers in their efforts to continue supporting students during disruptions while in the long-term it is laying a strong foundation for blended learning in our schools which apparently will be the new normal for education post-COVID-19.

The Centre implemented 15 trainings; 12 of which were the traditional training areas whereas three were none traditional where the Centre re-introduced the training of Secondary School Principals. The training of principals is very critical in view of CBC reaching secondary level in 2023. The Centre also introduced an intervention programme for the Diploma in Primary Teacher Education (DPTE) tutors of mathematics after a monitoring of the programme revealed that tutors and trainee teachers had challenges with mathematics and ICT integration. All the trainings gave the teachers opportunity to enhance their knowledge and skills in the use of online learning management systems. Various virtual platforms such as Zoom, Google Meet, Microsoft Teams and Google Classrooms were used. The trainings were implemented through both synchronous (live, concurrent) sessions and asynchronous (independent, self-directed) sessions.

A total of 21,026 teachers were trained. This was a slight drop from 21,639 trained in 2020/2021. It was still however almost double the achievement of 11,996 in 2019/2020 that was implemented through face to face. A summary of the trainings are presented in the table below;

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CATEGORY OF TEACHERS TRAINED	FINANCIAL YEARS			REMARKS
	2019/20	2020/21	2021/2022	
Secondary County Trainers (CT)	1,163	1,141	1156	More CTs trained than the previous year
Secondary Mathematics and Science Teachers	5,482	10,655	8810	Fewer teachers trained, resources were redirected to train principals
ICT Training	3,117	4,581	1901	Fewer teachers trained, resources were redirected to train principals
Lesson Study	-	3,055	2497	Fewer teachers trained, resources were redirected to train principals
STEM Model School Teachers	303	674	346	Fewer teachers trained, resources were redirected to train principals
INSET Centre Principals	112	118	0	Due to online training, it was not necessary to train INSET Centre Principals
STEM Model School Principals	-	67	101	More Principals attended than the previous year
County Trainers' Representatives (CTR)	46	46	47	All CTRs attended
Primary County Trainers	78	78	273	More were trained because more teachers were targeted
Primary Mathematics and Science Teachers	486	1,132	2590	More primary teachers were trained
Secondary teachers on Gender-Responsive STEM Education	184	-	0	This was a donor funded programme that was not implemented in 2021/2022
Primary teachers on Gender-Responsive STEM Education	1,025	92	0	This was a donor funded programme that was not implemented in 2021/2022
Secondary school principals on pedagogical leadership in blended learning approaches	-	-	2858	Principals workshops were reintroduced in view of the CBC reaching secondary level in 2023
Teachers and learners from primary and secondary schools on STEM educational activities at CEMASTE A	-	-	358	The programme aimed at facilitating STEM education learning at CEMASTE A for learners and teachers in primary and secondary school
Training of DPTE tutors on ICT			89	The programme was introduced at the request of MOE to address inadequate

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Integration and Mathematics				content mastery in mathematics; and inadequate ICT integration in teaching and learning in the DPTE course
TOTAL	11,996	21,639	21,026	
Develop teaching and learning innovations				The centre also focused on research, innovations and publications besides the training of teachers
Disseminate teaching and learning innovations				
Develop a Journal of Mathematics, Science and Technology Education				
Publish one Practitioners Journal in STEM Education				
Conduct Research on the effects of COVID19 on teaching				
Mainstream Science, Technology, and Innovation				

7. Environmental and Sustainability Reporting

i) Sustainability, Strategy and Profile

The Centre exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

ii) Environmental Performance

Below is an outline of the organisation's policies and activities that promote sustainability.

S.NO	FOCAL AREA	WHAT HAS BEEN DONE
1	Environmental Sustainability Planning	<ol style="list-style-type: none"> 1. The Center has an established STEM & Education for Sustainable Development (ESD) Committee whose work is to intergrate matters of Sustainability and Climate Change into teaching and learning in schools. 2.The Center has developed a Safety Health and Environment Policy that guides on all matters environmental management. 3. The Center has an established Safety Health and Environemnt committee whose purpose is to champion matters of heath and safety in the workplace as well as environmental sustainability.
2	Waste management and pollution control	<ol style="list-style-type: none"> 1. The Center has contracted a NEMA Licensed waste handler to deal with Solid waste management. 2. The Center operates a NEMA Licensed onsite waste water treatment and recycling plant that recycles waste water for reuse. 3. For organic waste from the Kitchen, ESD committee operates a black soldier larvae learning project that feeds on the waste to make protein rich alternative feed for poultry and fish. 4. The Center also operates an onsite composting unit that manages organic compound litter to make rich organic fertiliser
3	Climate change mitigation and adaptation	<p>The center has complied to Climate Change Act of 2016 by;</p> <ol style="list-style-type: none"> 1. Intergrating issues of climate change into teaching and learning by developing ESD training module for teachers. The module was used to train teachers on STEM. 2. Installing adequate rain water harvesting infrastructure including gutters and a 200,000 liters capacity underground rain water tank. 3.Use of renewable energy through Installation of Solar street lights
4.	Environmental ecological enhancement	<ol style="list-style-type: none"> 1. The Center operates an onsite tree nursery with an annual production capacity of 90,000 seedlings. The nursery supplies seedlings to staff and community at a subsidised price. 2. The Center has donated 350 fruit and tree seedlings to Unoa Primary School in Makueni for purposes of increasing tree cover in the school.

5.	Environmental education and awareness	1. During the Financial year a total of 465 learners from diffrenet schools visited CEMASTEА and were taken through the ESD learning projects. A sample feedback from a visiting learner is quoted “Conserving water reduces the problem of scarcity”
6.	Promoting Environmental protection and conservation through partnerships with stakeholders	1. The Center is a member of the Karen Langata District Association (KLDA) that involves members on matters environmental conservation and protection. 2. The Center received a total of 2700 assorted seedlings from Equity Bank to support in tree planting initiatives. 3. The Center initiated partnership discussions with Kenya Met Department on installation of Automatic Weather Stations in STEM model schools to promote use of weather data In teaching and learning

Sample Photograph



Learners in Unoa Primary School in Makueni planting seedlings donated by CEMASTEА

iii) Employee welfare

The wellbeing of our employees has always been central to the operations of CEMASTEА. In preparation for the future of the work environment, the company recognizes the importance of enhancing the skills and knowledge of our staff.

The Centre facilitated capacity building for the staff ensuring each and every staff member undertook training in the year. To build on staff morale and unity, the Centre facilitated a team building for the staff where all staff and board members attended and this also targeted to build on the Centre’s cohesion. To comply with the legal requirements, the Centre has ensured that facilities for Persons with disabilities such as ramp, braille service charter among others. In recruiting our interns and attaches, we have ensured

to recruit from marginalised communities and groups. In line with the OSHA 2007, the Centre undertook the process of workplace registration with the Department of Safety and Health (DOSH) and finalised the arrangements. In the year ended 30th June, 2022, the CEMASTEА staff were enrolled with First Assurance for the WIBA cover in compliance with the provisions of the Act.

iv) Market place practices-

The institution through the supply chain management department has ensured that there is a competitive procurement process through open tender advertisements, prequalification of suppliers, among other procurement processes and this has enabled us achieve competitive market prices and maintain quality of goods and services.

We have aimed to achieve transparency in the marketplace in our institution by communicating to our clients and suppliers our operating rules and legal requirements through sensitization to enable the working relationship to be fluid and hence achieve conformity. The financial year 2021/2022, the Centre was able to organise a virtual sensitization for suppliers using the Kenya Institute of Supplies Management (KISM) training body.

CEMASTEА has been able to provide after sale services in an event of a dispute of services offered or goods delivered, this has enabled maintain a good relationship with the customers. Furthermore we have managed to offer secure payment services to our suppliers and clients, through the shortest time possible which has built trust.

a. Responsible competition practice

CEMASTEА ensures responsible competition practices by setting up anti-corruption strategies through the CEMASTEА Corruption Prevention Committee, responsible political involvement, fair competition and respect for competitors.

b. Responsible Supply chain and supplier relations

CEMASTEА maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c. Responsible marketing and advertisement

All CEMASTEА advertisements are done through the Government Advertising Agency as a measure of ensuring responsible advertisement.

v) Corporate Social Responsibility / Community Engagements

CEMASTE A, as a public institution, has modelled some of its training and non-training departmental programmes and activities to meet Corporate Social Responsibility (CSR) goals.

Practising CSR and giving back to society makes the Centre socially accountable as it becomes conscious of the kind of impact it's making among its staff, stakeholders, and the general public. CSR activities also aim to enhance the Centre's Public relations and create awareness of its brand and programs. During the FY 2021/2022, the Centre engaged in numerous CSR activities in all aspects of society, including economic, social, and environmental. Some of these are enumerated below.

Mobile Laboratories Donations

The Centre donated mobile laboratories to **ten** needy schools across the country. The Mobile laboratories contain state-of-the-art **science and mathematics resources** that can be used to teach nearly all concepts in sciences. The schools that benefitted are listed below.



1. Don Bosco Day Sec, School -Muranga County
2. Mathare Day Secondary-Nairobi County
3. TJ Mathare North Mixed Secondary- Nairobi County
4. Bishop Baldacchino Sec. School-Kilifi County
5. Kurongorik Day Sec. School- Narok County
6. Shiduha Sec. School- Kakamega County
7. Kyangwasi Sec. School-Makueni County
8. Sebane Sec. School- Vihiga County
9. Witu Mjini Sec. School- Lamu County.
10. Kavalule Day Secondary School-Kitui County

Student visits at CEMASTE A

The Centre provides opportunities for schools to visit and interact with teachers and experts in STEM and STI. During the visits, learners engage in innovative hands-on experiences in science, mathematics, ICT and education for sustainable development. They are also given motivational talks on STEM and STI. Pictures below show some of the school's learners engaged in activities during the visit.



Donation of Tree Seedlings

The Centre maintains a tree nursery with a variety of plants and trees. These tree seedlings are donated to the visiting schools. In the financial year ended 30th June 2022, 350 fruit and tree seedlings were donated to Unoa Primary School in Makueni. Tree donations aim is to participate in meeting one of the Presidential Directive of increasing the % tree coverage from 7% to 10% and eventually by 2025 to 30%.

Donations to Children's Homes

The Centre visited and donated assorted items to Riruta Shade for Orphaned Children, Nairobi. This is a children's home catering to needy and vulnerable children. Some donations to the home included bedding, bed sheets, pillows, bed covers, curtains and curtains sheers, curtain boxes, mosquito nets and firewood. These items are usually processed and sold off during disposal, but the Centre chose the donation option as allowed by law.



8. Report of Management

The Management submits their report together with the audited financial statements for the year ended June 30, 2022, which show the state of CEMASTE A affairs.

Principal activities

The principal mandate of CEMASTE A is to provide continuous professional development of teachers in STEM Education.

Results

The results of the Entity for the year ended June 30, 2022, are set out on pages 1-22.

Board of Management

The term of the board expired on 31st August, 2015. During the FY 2021/2022 the Centre operated without Board of Management. On 15th July, 2022, the Centre received the appointed Board of Management as per gazette notice 8281/VOL.CXXIV-NO.136.

Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into the Consolidated Fund, ninety per cent of its surplus funds reported in the audited financial statements after the end of each financial year.

The CEMASTE A is not a regulator hence this does not apply to the Centre.

Auditors

The Auditor-General is responsible for the statutory audit of CEMASTE A in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year ended June 30, 2022.



.....
Jacinta L. Akatsa

Director

26th September, 2022.

9. Statement of Directors Responsibilities

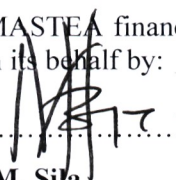
Section 81 of the Public Finance Management Act, 2012 require the Management to prepare financial statements in respect of CEMASTEА, which give a true and fair view of the state of affairs of CEMASTEА at the end of the financial year/period and the operating results of the Centre for that year/period. The Management are also required to ensure that the CEMASTEА keeps proper accounting records which disclose with reasonable accuracy the financial position of the Centre. The Management are also responsible for safeguarding the assets of the Centre.

The Management are responsible for the preparation and presentation of CEMASTEА financial statements, which give a true and fair view of the state of affairs of the Centre as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Centre; (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 Centre; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Management accept responsibility for the CEMASTEА'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. The Management are of the opinion that CEMASTEА's financial statements give a true and fair view of the state of the Centre's transactions during the financial year ended June 30, 2022, and of the financial position as at that date. The Management further confirms the completeness of the accounting records maintained for CEMASTEА which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Management to indicate that CEMASTEА 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 CEMASTEА financial statements were approved by the Management on 26th September, 2022 and signed on its behalf by:

.....


Bradon M. Sila
Finance Officer, ICPAK No. 9121

.....


Jacinta L. Akatsa, HSC
Accounting Officer

10. Report of the Independent Auditor for CEMASTE A

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON CENTRE FOR MATHEMATICS, SCIENCE AND TECHNOLOGY EDUCATION IN AFRICA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Centre for Mathematics, Science and Technology Education in Africa set out on pages 1 to 35, which comprise of the statement of financial position as at 30 June, 2022, and the statement of financial

performance, statement of changes in net assets, statement of cash flows and statement of comparison 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, the financial statements present fairly, in all material respects, the financial position of Centre for Mathematics, Science and Technology Education in Africa as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Centre for Mathematics, Science and Technology Education in Africa Act, 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Centre for Mathematics, Science and Technology Education in Africa 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 opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards- Accrual Basis and for maintaining effective internal 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 controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Centre to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Centre to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

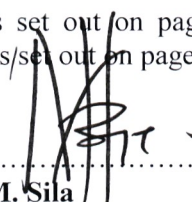
03 May, 2023


*Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A)
Annual Report and Financial Statements for the year ended 30 June, 2022.*

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

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from Other Government Entities	6	967,938,975	275,952,200
Transfers from Partners	7	385,201	4,318,717
Sub – Total		968,324,176	280,270,917
Revenue from exchange transactions			
Rendering of services	8	5,637,525	2,921,948
Finance income	9	12,064	59,427
Other income	10	2,043,100	1,915,000
Sub – Total		7,692,689	4,896,375
Total Revenue		976,016,865	285,167,292
Expenses			
Training Expenses	11	613,161,447	165,646,374
Employee costs	12	62,345,780	41,007,089
Repairs and Maintenance	13	15,953,377	8,796,132
Cleaning & Security Services	14	12,311,024	11,556,781
Water & Electricity	15	4,711,924	5,246,738
General Expenses	16	72,664,776	79,213,917
Contracted Services	17	5,861,218	18,942,360
Bank Charges	18	125,348	448,283
Depreciation Expense	19	31,662,028	21,168,377
Total expenses		818,796,922	352,026,050
Surplus (Deficit) for the period		157,219,943	(66,858,758)

The notes set out on pages 6-24 form an integral part of these Financial Statements. The Financial Statements set out on pages 1-5 were signed on behalf of Management by:

.....

Bradon M. Sila
Finance Officer, ICPAK No. 9121

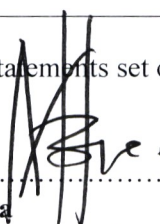
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Jacinta L. Akatsa, HSC
Accounting Officer


*Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A)
Annual Report and Financial Statements for the year ended 30 June, 2022.*

12. Statement of Financial Position as at 30 June, 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	20	138,047,623	29,045,290
Trade Receivables and Prepayments	21	7,937,589	13,361,630
Total Current Assets		145,985,212	42,406,920
Non-Current Assets			
Property, Plant and Equipment	22	1,043,601,731	993,932,093
Intangible Assets	23	1,653,016	2,066,270
Total Non- Current Assets		1,045,254,747	995,998,363
Total Assets		1,191,239,958	1,038,405,283
Net Assets and Liabilities			
Current Liabilities			
Trade and Other Payables	24	7,903,061	12,288,329
Total Current Liabilities		7,903,061	12,288,329
Net Assets			
Revaluation Reserve	25a	385,642,480	385,642,480
Accumulated Surplus	25b	157,568,417	348,474
Capital Reserves	25c	640,126,000	640,126,000
Total Net Assets and Liabilities		1,191,239,958	1,038,405,283

The financial statements set out on pages 1-5 were signed on behalf of Management by:

.....

Bradon M. Sila
 Finance Officer, ICPAK No. 9121

.....

Jacinta L. Akatsa, HSC
 Accounting Officer

13. Statement of Changes in Net Assets for the year ended 30 June, 2022

	Capital reserve	Revaluation reserve	Accumulated Surplus	Total
	Kshs	Kshs	Kshs	Kshs
As at July 1, 2020	640,126,000	385,642,480	67,207,232	1,092,975,712
Surplus/ deficit for the year	-	-	(66,858,758)	(66,858,758)
As at June 30, 2021	640,126,000	385,642,480	348,474	1,026,116,954
As at July 1, 2021	640,126,000	385,642,480	348,474	1,026,116,954
Surplus/ deficit for the year	-	-	157,219,943	157,219,943
As at June 30, 2022	640,126,000	385,642,480	157,568,417	1,183,336,897

*Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A)
Annual Report and Financial Statements for the year ended 30 June, 2022.*

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Surplus/(Deficit)for the period		157,219,943	(66,858,758)
Adjustments for:			
Depreciation and Amortization Expense	22/23	31,662,028	21,168,377
Increase/(Decrease)of Receivables	21	5,424,041	(7,295,838)
Increase/(Decrease)of Payables	24	(4,385,268)	(4,805,169)
Net Cash Flows from Operating Activities		189,920,744	(57,791,388)
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	22/23	(80,918,412)	(32,082,964)
Net Cash Flows from Investing Activities		(80,918,412)	(32,082,964)
Net increase/(decrease) in cash & Cash Equivalents		109,002,332	(89,874,352)
Cash and cash equivalents at 1 July 2021	20	29,045,290	118,919,642
Cash and cash equivalents at 30 June 2022	20	138,047,622	29,045,290

.....
Bradon M. Sila
 Finance Officer, ICPAK No. 9121

.....
Jacinta L. Akatsa, HSC
 Accounting Officer

*Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A)
Annual Report and Financial Statements for the year ended 30 June, 2022.*

15. Statement of Comparison of Budget and Actual amounts for the year ended 30 June, 2022

VOTE	Original budget	Adjustments	Final budget	Actual on basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Transfers from Other Government Entities	967,938,975	-	967,938,975	967,938,975	-	1
Transfers from Partners	-	-	-	385,201	(385,201)	-
Rendering of services	12,758,617	-	12,758,617	5,637,525	7,121,092	0
Finance income	-	-	-	12,064	(12,064)	-
Other income	1,344,000	-	1,344,000	2,043,100	(699,100)	2
Total Revenue	982,041,592	-	982,041,592	976,016,865	6,024,727	1
					-	
Expenditure						
Training Expenses	690,419,112	-	690,419,112	613,161,447	77,257,665	1
Employee costs	63,000,000	-	63,000,000	62,345,780	654,220	1
Repairs and Maintenance	17,000,000	-	17,000,000	15,953,377	1,046,623	1
Cleaning & Security Services	12,706,564	-	12,706,564	12,311,024	395,540	1
Water & Electricity	4,860,000	-	4,860,000	4,711,924	148,076	1
General Expenses	75,963,197	-	75,963,197	72,664,776	3,298,421	1
Contracted Services- Audit & Legal	6,000,000	-	6,000,000	5,861,218	138,782	1
Bank Charges	408,000	-	408,000	125,348	282,652	0
Depreciation Expense	18,684,719	-	18,684,719	31,662,028	(12,977,309)	2
Total Recurrent Expenditure	889,041,592	-	889,041,592	818,796,922	70,244,670	1
Surplus/(Deficit)	93,000,000	-	93,000,000	157,219,943	-	
Capital Expenditure	93,000,000	-	93,000,000	80,918,412	12,081,588	1

16. Notes to the Financial Statements

1. General Information

Centre for Mathematics, Science and Technology Education in Africa (CEMASTEA) is a government owned entity under Ministry of Education Science and Technology, State Department of Early Learning and Basic Education formed under legal notice no.96 of 2006. The principal activity of the Centre is carrying out continuous capacity building of teachers in STEM.

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 judgement in the process of applying CEMASTEAs accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Centre.

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

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

IPSASB deferred the application date of standards from 1st January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023. In addition, some of the standards do not have significant impact to the CEMASTEА as shown below;

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity’s future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>This standard does not have significant impact to the Centre.</i></p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p>

Centre for Mathematics, Science and Technology Education in Africa (CEMASTEA)
Annual Report and Financial Statements for the year ended 30 June, 2022.

Standard	Effective date and impact:
	<p>(a) The nature of such social benefits provided by the Entity.</p> <p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</p> <p><i>This standard does not have significant impact to the Centre.</i></p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p><i>These amendments do not have significant impact to the Centre.</i></p>
<p>Other improvements to IPSAS</p>	<p>Applicable 1st January 2023</p> <p><i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i></p> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <p><i>IPSAS 39: Employee Benefits</i></p> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <p>IPSAS 29: Financial instruments: Recognition and Measurement</p> <p>Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.</p> <p><i>These improvements do not have significant impact to the Centre.</i></p>
<p>IPSAS 43</p>	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents</p>

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Standard	Effective date and impact:
	<p>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 Cashflow of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>This standard does not have significant impact to the Centre.</i></p>
<p>IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>This standard does not have significant impact to the Centre.</i></p>

Early adoption of standards

The Entity did not early – adopt any new or amended standards in year 2021/2022.

Summary of Significant Accounting Policies

4. 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 Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

CEMASTE A 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

CEMASTE A recognises revenue from the sale of goods/services is 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 Entity.

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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Rental income

CEMASTEА recognises rental income arising from subsidised staff houses on and this amount is included in revenue.

5. Budget information

CEMASTEА's original budget for FY 2021-2022 was approved by the National Assembly in June, 2021. 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 Entity upon receiving the respective approvals in order to conclude the final budget.

Budget information

CEMASTEА'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 a 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 financial performance has been presented under section .xxx of these financial statements.

Property, plant and equipment

CEMASTEА states all its property, plant and equipment at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Centre 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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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.

Intangible assets

CEMASTE A's 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.

Depreciation

Freehold land is not depreciated.

Depreciation on all other assets is calculated on the reducing balance basis method to write down the cost each asset to its residual value over its estimated useful life using the following annual rates:

- Buildings 2%
- Furniture & Fittings 12.5%
- Motor Vehicles 25%
- Computer software 20% and;
- Equipment 12.5%.

Provisions

Provisions are recognized when the Entity 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 Entity 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. CEMASTE A determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity.

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Impairment of financial assets

CEMASTE A assesses at each reporting date whether there is objective evidence that a financial asset or an Entity of financial assets is impaired. A financial asset or an Entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after

The initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the Entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

The debtors or an Entity of debtors are experiencing significant financial difficulty.

Default or delinquency in interest or principal payments

The probability that debtors will enter bankruptcy or other financial reorganization.

Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Contingent liabilities

CEMASTEА 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

CEMASTEА 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 Entity 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.

Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. CEMASTEА maintains revaluation, capital and accumulated reserves.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Changes in accounting policies and estimates

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

Related parties

CEMASTE A regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers. Other related parties include the Teachers Service Commission (TSC) and Ministry of Education (MoE).

Key entities that have control over the centre

Number	Entity	Nature of Control
1	Ministry of Education (MOE)	Financial Control
2.	Teachers Service Commission (TSC)	Human Resource Control

The Key management personnel receives salaries and other benefits from TSC

	2021-2022	2020-2021
Number of persons	33	37

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 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.

Comparative figures

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Subsequent events

The CEMASTEА Board of Management was appointed on 15th July, 2022 as per gazette notice 8281/VOL.CXXIV-NO.136. There have been no other events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

Significant Judgments and Sources of Estimation Uncertainty

The preparation of CEMASTEА 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. State all judgements, estimates and assumptions made:

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 Entity 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 CEMASTEА. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Bad Debt Provision

The entity provides 10% for debts over one year and 5% in the preceding year. If there is a high probability that the debt is not recoverable, full provision is made.

Related Party Disclosures

Nature of related party relationships

Entities and other parties related to CEMASTE A 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 *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- Ministry of Education.
- Teachers Service Commission.
- Key management.
- Board of directors.

Events after the Reporting Period

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

Ultimate and Holding Entity

CEMASTE A is a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

Currency

The financial statements are presented in Kenya Shillings (Kshs).

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Notes to the Financial Statements (Continued)

Note 6 (a): Transfers from other Govt Entities	2021-2022	2020-2021
	Kshs.	Kshs.
Recurrent Grants	80,624,975	90,833,300
Development Grants	12,500,000	25,000,000
SMASE Capitation	874,814,000	160,118,900
Total	967,938,975	275,952,200

Note 6 (b): Details on Transfers from Other Government Entities		
Name Of The Entity Sending The Grant	Amount recognized to Statement of Financial performance	Amount recognized under income deferred
	Kshs	Kshs
Recurrent Grants	80,624,975	-
Development Grants	12,500,000	-
SMASE Capitation	874,814,000	-
Total	967,938,975	-

Note 7: Transfers from Partners	2021-2022	2020-2021
	Kshs.	Kshs.
Transfer from Partners	385,201	4,318,717
Total	385,201	4,318,717

The Centre received Ksh. 4,318,717 from Education Development Trust (EDT) in the FY 2020/2021 and Ksh. 385,201 from Allan & Gray in the FY 2021/2022.

Note 8: Rendering of Services	2021-2022	2020-2021
	Kshs.	Kshs.
Catering Income	5,637,525	2,921,948
Total	5,637,525	2,921,948

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Notes to the Financial Statements (Continued)

Note 9: Finance Income	2021-2022	2020-2021
	Kshs.	Kshs.
Interest Income	12,064	59,427
Total	12,064	59,427

Note 10: Other Income	2021-2022	2020-2021
	Kshs.	Kshs.
Rental Income	1,830,150	1,915,000
Sundry	212,950	-
Total	2,043,100	1,915,000

Note 11: Training Expenses	2021-2022	2020-2021
	Kshs.	Kshs.
SMASE Funds	553,459,801	50,278,083
Training Materials	6,301,010	20,394,189
Training Subsistence & Venue(s)	53,400,636	94,974,102
Total	613,161,447	165,646,374

Note 12: Employee Costs	2021-2022	2020-2021
	Kshs.	Kshs.
Salaries for Staff on 3 yrs. contract	29,080,676	28,229,071
Staff on 1 yrs. contract and below	10,984,081	11,775,293
NSSF contribution-Employer	1,009,800	957,225
NITA contribution	70,350	45,500
Gratuity & Other Benefits	21,200,873	-
Total	62,345,780	41,007,089

Note 13: Repair and Maintenance	2021-2022	2020-2021
	Kshs.	Kshs.
Buildings & Small Works	6,304,661	962,288
Plant, Machines & Equipment	5,036,084	2,848,914
Computers, Hard and Software	476,000	1,580,982
Environmental Conservations	328,083	429,761
Motor Vehicles	3,808,549	2,974,187
Total	15,953,377.44	8,796,132

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Note 14: Cleaning and Security Services	2021-2022	2020-2021
	Kshs.	Kshs.
Cleaning Services	7,046,624	5,808,497
Security Services	5,264,400	5,748,284
Total	12,311,024	11,556,781

Note 15: Water and Electricity	2021-2022	2020-2021
	Kshs	Kshs
Water	217,485	-
Electricity	4,494,439	5,246,738
Total	4,711,924	5,246,738

Note 16: General Expenses	2021-2022	2020-2021
	Kshs	Kshs
Advertising & Periodicals	1,182,648	743,792
Food & Other	15,451,561	11,917,984
Fuel, Gas and Oil	5,864,484	2,906,828
Insurance	13,528,655	3,020,926
Internet Services	3,602,960	3,277,321
Office General Expenses	7,950,269	8,331,384
Postage & Courier	149,795	576,258
Printing and Stationery	1,625,400	2,509,470
Performance contract expenses	11,538,250	15,225,150
Telephone Expenses	194,200	197,800
Staff Training & Welfare	7,439,580	19,990,550
Travel & Accommodation	4,136,974	10,516,454
Total	72,664,776	79,213,917

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Notes to the Financial Statements (Continued)

Note 17: Contracted Services	2021-2022	2020-2021
	Kshs.	Kshs.
Audit fees	800,000	800,000
Consultancy & Professional	5,061,218	18,142,360
Total	5,861,218	18,942,360

Note 18: Bank Charges	2021-2022	2020-2021
	Kshs.	Kshs.
KCB-Karen	68,201	164,012
KCB- Capitation	35,701	32,825
Co-operative Bank	480	8,400
NCBA-Ksh	10,689	106,738
NCBA-Dollar	-	3,949
National Bank	9,684	12,324
Mpesa Charges	593	120,035
Total	125,348	448,283

Note 19: Depreciation and Amortization	2021-2022	2020-2021
	Kshs.	Kshs.
Property, Plant and Equipment	31,248,773.68	20,651,809
Intangible Assets	413,254.00	516,568
Total	31,662,028	21,168,377

Note 20 : Cash and Cash Equivalent	ACCOUNT NO.	2021-2022	ACCOUNT NO.
		Kshs.	Kshs.
KCB-Karen –Operating	1106974328	13,852,646	22,634
KCB-Karen Capitation	1211982815	105,785,185	21,080,887
Co-operative Bank	01141126637100	16,365,243	5,284,035
NCBA-Kes	1002112589	648,535	1,468,541
NCBA-Dollar	1002816608	291,303	74,798
National Bank	01021205486100	1,104,711	1,114,395
Total		138,047,622	29,045,290

During the FY 2021/2022, the Centre disbursed Ksh.418,135,984.00 to County Teacher Capacity Development Committees (CTCDC) in the Counties for Teacher training. Due to delay in implementation of the trainings,

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Notes to the Financial Statements (Continued)

The CTCDC held Ksh. 336,261,847 as at 30 June, 2022. This balance will be utilised to carry out the trainings in FY 2022/2023 (See appendix VI pages 28 and 29).

Note 21: Trade and other Receivables	2021-2022	2020-2021
	Kshs.	Kshs.
Catering Receivables	6,586,350	2,791,917
Rent and Prepayments	1,351,239	10,569,713
Total	7,937,589	13,361,630

Note 22: Property and Equipment

Property & Equipment	Lands	Buildings	Equipment	Motor Vehicles	Furniture and Fittings	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Rate	0.00%	2.00%	12.50%	25.00%	12.50%	
Cost/Revalued Amount						
As at July 2020	385,642,000	623,478,211	30,441,239	75,819,000	18,657,619	1,134,038,069
Additions	-	4,580,152	18,049,284	-	7,151,783	29,781,219
As at 30 June 2021	385,642,000	628,058,363	48,490,523	75,819,000	25,809,402	1,163,819,288
As At July 2021	385,642,000	628,058,363	48,490,523	75,819,000	25,809,402	1,163,819,288
Additions	-	28,100,716	7,905,586	41,830,000	3,082,109	80,918,412
As At June 2022	385,642,000	656,159,079	56,396,109	117,649,000	28,891,511	1,244,737,700
Depreciation						
As at July 2020		60,521,391	15,283,148	62,815,371	10,615,476	149,235,386
Charges for the year		11,350,739	4,150,922	3,250,907	1,899,241	20,651,809
As at 30 June 2021	-	71,872,130	19,434,070	66,066,278	12,514,717	169,887,195

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As at July 2021		71,872,130	19,434,070	66,066,278	12,514,717	169,887,195
Charges for the year	-	11,685,739	4,620,255	12,895,681	2,047,099	31,248,774
As at 30 June 2022		83,557,869	24,054,325	78,961,959	14,561,816	201,135,969
As at 30 June 2021	385,642,000	556,186,233	29,056,453	9,752,722	13,294,685	993,932,093
As at 30 June 2022	385,642,000	572,601,210	32,341,785	38,687,042	14,329,695	1,043,601,731

Note 23: Intangible Asset	2021-2022	2020-2021
	Kshs	Kshs
Cost		
At beginning of the year	3,159,085	857,340
Internal Additions	-	2,301,745
At end of the year	3,159,085	3,159,085
Amortization and impairment		
At beginning of the year	1,092,815	576,246
Amortization	413,254	516,568
At end of the year	1,506,069	1,092,815
NBV	1,653,016	2,066,270

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Notes to the Financial Statements (Continued)

Note 24: Trade and other Payables	2021-2022	2020-2021
	Kshs.	Kshs.
Training Payables	7,103,061	284,800
General Supplies	-	11,203,529
Audit Fees	800,000	800,000
Totals	7,903,061	12,288,329

Note 25. Reserves/ Net Assets	25a. Capital reserve	25b.Revaluation reserve	25c. Accumulated Surplus
	Kshs	Kshs	Kshs
As at July 1, 2020	640,126,000	385,642,480	67,207,232
Surplus/ deficit for the year	-	-	(66,858,758)
As at June 30, 2021	640,126,000	385,642,480	348,474.00
As at July 1, 2021	640,126,000	385,642,480	348,474.00
Surplus/ deficit for the year	-	-	157,219,943
As at June 30, 2022	640,126,000	385,642,480	157,568,417

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Appendix IV: Transfers from Other Government Entities as at 30 June, 2022

Name of the MDA/Donor	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Planning and Devolution	N/A	Recurrent	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ministry of Planning and Devolution	N/A	Development	N/A	N/A	N/A	N/A	N/A	N/A	N/A
USAID	N/A	Donor Fund	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Ministry of Planning and Devolution	N/A	Direct Payment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total			N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Appendix V: Inter-Entity Transfers as at 30 June, 2022

Confirmation of amounts received by CEMASTE A as at 30 June, 2022							
Reference Number	Date Disbursed	Amounts Disbursed by Ministry of Education (KShs) as at 30 June, 2022				Amount Received by CEMASTE A (KShs) as at 30 June, 2022 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
CEMASTE A-LEVY COLLECTION	03/08/2021	260,277,200			260,277,200	260,277,200	-
	08/10/2021	169,240,000			169,240,000	169,240,000	-
	06/01/2022	176,309,850			176,309,850	176,309,850	-
	06/01/2022	5,931,200			5,931,200	5,931,200	-
	06/01/2022	83,701,700			83,701,700	83,701,700	-
	20/04/2022	179,354,050			179,354,050	179,354,050	-
CEMASTE A MAIN ACCOUNT	05/08/2021	20,208,325			20,208,325	20,208,325	-
	05/08/2021	5,000,000			5,000,000	5,000,000	-
	01/10/2021		12,500,000		12,500,000	12,500,000	-
	27/10/2021	20,208,325			20,208,325	20,208,325	-
	27/10/2021	5,000,000			5,000,000	5,000,000	-
	04/02/2022	20,208,325			20,208,325	20,208,325	-
	04/02/2022	5,000,000			5,000,000	5,000,000	-
COOPERATIVE BANK	17/06/2022	5,000,000			5,000,000	5,000,000	-
Total						967,938,975	

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

Head of Accountants department of beneficiary Entity:

A handwritten signature in blue ink, appearing to be 'Bradon Sila', written over a horizontal line.

Name: Bradon Sila Sign:

Date: 30th June, 2022

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Appendix VI: Cash Held by Counties as at 30 June, 2022.

	County	ACCOUNT TYPE	Account	Bank/branch	Bank Balance as at 30 June, 2022
1	Kajiado	KAJIADO DISTRICT SMASE FUND	1107666678	KCB KAJIADO	3,893,515
		KAJIADO COUNTY PRIMARY SMASE	1258629526	KCB KAJIADO BRANCH	301,151
2	Kitui	KITUI SMASE C.P.C	01020068443000	NATIONAL BANK KITUI	14,106,401
3	West Pokot	West Pokot District SMASSE	1106256069	KCB Kapenguria	5,174,283
		WEST POKOT PRIMARY SMASE ACCOUNT	1208673599	KCB KAPENGURIA BRANCH	39,575
4	Muranga	MURANGA COUNTY SMASE	0220263768336	EQUITY MURANGA	10,924,515
5	Laikipia	Laikipia SMASSE	01141366987000	CO-OPERATIVE BANK NANYUKI BRANCH	3,948,620
6	Makueni	Makueni County SMASE Account	1163409146	KCB WOTE BRANCH	10,965,061
7	Migori	MIGORI COUNTY SECONDARY SMASE	1163759422	KCB MIGORI	8,345,138
8	Kericho	KERICHO SMASE COUNTY PLANNING COMMITTEE	1163982423	KCB KERICHO	8,224,541
9	Kisumu	Kisumu County SMASSE Account	1164015176	KCB KISUMU	7,098,228
10	Nakuru	NAKURU COUNTY SEC SMASE ACC	01001098554800	NATIONAL BANK NAKURU	10,026,481
11	Machakos	MACHAKOS COUNTY SECONDARY SMASSE	1167448375	KCB-MACHAKOS	11,105,688
12	Uasin-Gishu	Uasin Gishu County Secondary SMASE	01141440274700	Co-Op Bank Eldoret West	6,151,768
13	Nairobi	SMASE ACCOUNT NAIROBI	01136007444800	CO-OP PARLIAMENT ROAD	7,069,585
14	Lamu	LAMU COUNTY SMASE ACCOUNT	1141679892	KCB LAMU	2,788,317
15	Nyandarua	Nyandarua County Secondary Schools SMASE Fund Account	0620263380836	Equity Kalou	6,373,468
		NYANDARUA COUNTY SMASE PRIMARY ACCOUNT	0620272450530	EQUITY BANK OL KALOU BRANCH	634,810
16	Kisii	SMASE	1164429663	KCB KISII WEST	10,924,985
17	Kirinyaga	KIRINYAGA COUNTY SMASE	1104027410	KCB KERUGOYA	5,033,415
18	Nandi	Nandi County SMASSE Account	1167454979	KENYA COMMERCIAL BANK KAPSABET	9,476,250

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				BRANCH	
		NANDI COUNTY PRI SMASE	1258327368	KCB BANK,KAPSABET	157,960
19	Kiambu	Kiambu County Planning Committee (SMASE)	1157579531	KCB Kiambu	11,815,095
		KIAMBU COUNTY PRIMARY SMASE ACCOUNT	1208341669	KCB KIAMBU BRANCH	72,775
20	Homabay	HOMA BAY COUNTY SECONDARY SMASSE	0980263743638	EQUITY HOMA BAY	10,798,588
21	Mombasa	MOMBASA COUNTY SMASE	01001072926500	NATIONAL BANK NKURUMAH ROAD	3,760,128
		MOMBASA COUNTY PRI SMASE ACCOUNTY	01022236666700	NATIONAL BANK OF KENYA,MOMBASA NKRUMAH	98,384
22	Busia	BUSIA COUNTY SMASE	01001085014400	NATIONAL BANK BUSIA	7,213,460
		BUSIA COUNTY PRIMARY SMASE ACC	01020205751500	NATIONAL BANK OF KENYA BUSIA BRANCH	11,803
23	Kwale	KWALE COUNTY SMASE FUND	1149404728	KCB KWALE	4,205,879
24	Nyeri	NYERI COUNTY SMASE	1101989963	KCB NYERI	9,163,664
		NYERI COUNTY PRIMARY SMASE ACCOUNT	1211134296	KCB NYERI BRANCH	598,620
25	Narok	SMASE NAROK COUNTY	1136527125	KCB NAROK	5,905,199
		NAROK COUNTY PRIMARY SCHOOLS SMASE	1208260820	KCB NAROK BRANCH	2,034
26	Bomet	BOMET SMASSE COUNTY	1163289159	KENYA COMMERCIAL BANK BOMET BRANCH	9,401,325
27	Bungoma	BUNGOMA COUNTY SMASE ACCOUNT	0480263747165	EQUITY BUNGOMA BRANCH	13,735,330
		BUNGOMA COUNTY PRIMARY SMASSE ACCOUNT	1208094181	KCB BUNGOMA BRANCH	108,029
28	Elgeyo-Marakwet	ELGEYO MARAKWET COUNTY SMASE	1163394378	KCB ITEN	6,188,737
29	Embu	EMBU COUNTY SECONDARY SCHOOLS SMASE	0190263403964	EQUITY EMBU	5,587,063
		EMBU COUNTY PRIMARY SMASE ACCOUNTY	0190263403936	EQUITY BANK,EMBU BRANCH	83,188
30	Garissa	GARISSA COUNTY SMASSE FUNDS	0580260817736	EQUITY BANK GARISSA	4,828,555

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				BRANCH	
31	Kakamega	Kakamega County SMASE Account	0500263736646	Equity Bank Kakamega Branch	13,777,943
		KAKAMEGA COUNTY PRIMARY SMASE ACCOUNT	0500273079562	EQUITY KAKAMEGA BRANCH	400
32	Mandera	SMASSE MANDERA COUNTY	1000260507182	EQUITY MANDERA	3,257,977
		MANDERA COUNTY PRIMARY SMASE ACCOUNT	1179749960	KCB MANDERA BRANCH	119,342
33	Meru	Meru County SMASSE	1040263447001	Equity Bank Makutano Branch	10,536,710
		MERU COUNTY PRIMARY SMASE ACCOUNT	1040280738993	EQUITY BANK MAKUTANO-MERU BRANCH	19,740
34	Samburu	Samburu CPC SMASSE	1141484463	KCB MARALAL	4,274,411
		SAMBURU COUNTY PRIMARY SMASE ACCOUNT	1209077663	KCB BANK MARALAL BRANCH	129,339
35	Siaya	SIAYA COUNTY SMASE ACCOUNT	1163877956	KENYA COMMERCIAL BANK SIAYA	9,464,095
		SIAYA COUNTY PRIMARY SMASE ACCOUNT	1208352571	KCB SIAYA BRANCH	377,168
36	Tharaka Nithi	SMASSE Tharaka Nithi CPC	0210263328029	EQUITY CHUKA BRANCH	5,345,038
		THARAKANITHI SMASE PRIMARY	1258914670	KCB BANK,CHUKA	187,670
37	Vihiga	VIHIGA COUNTY SMASE FUND	01141471858300	CO-OP BANK MBALE	6,583,720
38	Kilifi	KILIFI COUNTY SMASE	1167656156	KCB KILIFI	8,797,425
39	Baringo	SMASE County Planning Committee, Secondary Schools	1169189210	KCB Kabarnet	6,768,843
40	Taita-Taveta	SMASSE DISTRICT PLANNING COMMITTEE	1103841238	KCB WUNDANYI BRANCH	4,768,131
		TAITA TAVETA PRIMARY SMASE	1208662759	KCB BANK VOI BRANCH	113,275
41	Marsabit	MARSABIT COUNTY SMASE	1010261028424	Equity Bank Marsabit	3,114,389
		MARSABIT COUNTY PRIMARY SMASE ACCOUNT	1010272413909	EQUITY MARSABIT BRANCH	3,170
42	Nyamira	NYAMIRA COUNT SMASSE SECONDARY	1160872007	KCB NYAMIRA	6,004,388

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		NYAMIRA COUNTY SMASE PRY A/C	05201722984 57	EQUITY NYAMIRA BRANCH	65,895
43	Isiolo	ISIOLO SMASSE	04102617459 81	EQUITY ISIOLO BRANCH	2,486,388
		ISIOLO COUNTY PRIMARY SCHOOL SMASE ACCOUNT	10111203000 181	CONSOLIDATED BANK ISIOLO BRANCH	490,136
44	Tana River	TANA RIVER COUNTY SMASE PROJECT	1167825489	KCB HOLA BRANCH	64,071
45	Trans- Nzoia	TRANS-NZOIA COUNTY SMASE	01038117081 100	NATIONAL BANK -KITALE	7,684,331
46	Turkana	TURKANA DISTRICT SMASSE	1110879059	KENYA COMMERCIAL BANK LODWAR BRANCH	2,616,479
		TURKANA SMASE PRI	1257416596	COMMERCIAL BANK LTD,LODWAR	2,363
47	Wajir	WAJIR COUNTY SMASE ACCOUNT	103026797364 1	EQUITY WAJIR	2,867,400
	Total				336,261,847

Appendix VII: Implementation Status of Auditor-General’s 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)
Inaccuracies in Property ,Plant and Equipment	The statement of financial position and note 18 to the financial statements reflects an amount of Kshs. 998,497,184 in respect of plant and equipment which includes some of the assets at revalued amounts based on the revaluation reserves at note 19 to the financial statements. However, the financial statements do not comply with IPSAS 17 as they have not disclosed the effective date of revaluation, the name of the valuer, method of valuation, frequency of revaluation and the accounting policy in respect of Revalued assets.	The management is seeking a complete evaluation through the Ministry of Lands to be done on land and buildings	Not resolved	30 th June 2023

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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)
Unsupported training expenditure	The statement of financial performance for the year ended 30 June 2021 reflects Kshs. 222,104,901 in respect to training expenses which further includes Kshs. 15,048,800 disbursed to 13 counties for SMASE primary activities. However, except for the letters from the County Director of Education acknowledging receipt of the disbursements, no expenditure returns from the 13 were provided for audit review to demonstrate how the funds were used. These includes the income and expenditure statements, cashbooks, payment vouchers and their supporting documents. In the	The management has put measures to support all the expenditures in the payment vouchers	Resolved	No related issues 2021/2022

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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)
	circumstances, the propriety of the Kshs. 15,048,800 could not be confirmed.			
Unauthorised reallocation of funds	The statement of financial performance reflects Kshs. 79,213,917 which as disclosed in note 12 to the financial statements includes Kshs 15,225,150 in respect of Performance Contract, staff Training and welfare respectively out of which Ksh. 7,993,900 and Ksh. 2,321,450 respectively were wrongly charged. In circumstances the accuracy and completeness of the expenditure of Ksh. 12,852,150 could not be confirmed.	The Centre has received board members from July 2022 and Finance Committee of the Board will be able to do reallocation of funds	Resolved	No issue reported to date
Non-compliance with the Public Procurement and Asset	The Statement of financial performance reflects Kshs.165,646,374 in respect to training expenses	The Centre has put measures which include training of staff in procurement on compliance with law	Resolved	No issue reported to date

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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)
Disposal Act 2015	which further includes Ksh 6,936,630 paid to 3 contractors for goods and services supplied during the year. However, the review of procurement records revealed the contracts were directly procured without appropriate justification contrary to section 103 (2) of PPADA 2015			