

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

DATE: 01 AUG 2023

DAY

TUE

TABLED
BY:

OF

CLASSIFIED AT
THE TABLE:

Hon. Naomi Wago, MP
Deputy Majority Whip
Ineji Mwale

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**KAJIADO WEST TECHNICAL AND
VOCATIONAL COLLEGE**

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





**KAJIADO WEST TECHNICAL
AND
VOCATIONAL COLLEGE**

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Board Resolution

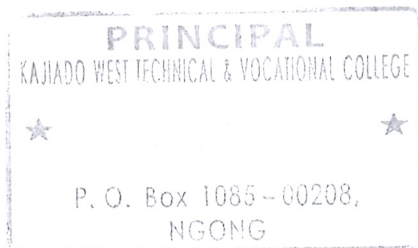
**AT THE FULL BOARD MEETING OF THE BOARD OF GOVERNORS OF
KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE HELD ON
29TH SEPTEMBER 2022 AT KAJIADO WEST TECHNICAL AND
VOCATIONAL COLLEGE BOARD ROOM**

It was **RESOLVED THAT** the annual report and financial statements as prepared as required by the Public Financial Management Act 2012 Section 81 subsection (1), presented and adopted by the Board, be submitted to the Auditor-General and a copy of the statement to the Controller of Budget, the National Treasury, as prescribed by the Public Financial Management Act 2012 Section 81 subsection (4)a, and the Ministry of Education, State Department for Technical & Vocational Education and Training.

For Kajiado West Technical & Vocational College

**Dr Jane M'Ringer
Principal/ Secretary BoG**

**Peter Matura
Board Chairman**





KAJIADO WEST TECHNICAL & VOCATIONAL COLLEGE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Table of Contents

I.	Key College Information and Management.....	iii
II.	The Board of Governors.....	vi
III.	Management Team.....	ix
IV.	Chairman’s Statement.....	xi
V.	Report of the Principal.....	xii
VI.	Statement of Performance against Predetermined Objectives.....	xiii
VII.	Corporate Governance Statement.....	xxv
VIII.	Management Discussion and Analysis.....	xxxiii
IX.	Environmental and Sustainability Reporting Statement.....	xxxiv
X.	Report of the Board of Governors.....	xxxvi
XI.	Statement of Board of Governors’ Responsibilities.....	xxxvii
XII.	Report of the Independent Auditor on Kajiado West Technical & Vocational College.....	xxxviii
XIII.	Statement of Financial Performance for the year ended 30 June 2022.....	1
XIV.	Statement of Financial Position as at 30th June 2022.....	2
XV.	Statement of Changes in Net Asset for the year ended 30 June 2022.....	3
XVI.	Statement of Cash Flows for the year ended 30 June 2022.....	4
XVII.	Statement of Comparison of Budget & Actual amounts for the year ended 30 June 2022.....	5
XVIII.	Notes to the Financial Statements.....	9
XIX.	Appendices.....	23

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(h) College Bankers

Co-operative Bank of Kenya
Ngong' branch
Account numbers
01139543968000 Recurrent Expenditure Account
01139543968001 Development Account
01139543968002 Lang'ata TVC Account

Equity Bank,
Ngong' branch
Account No. 0730278759623 – CDF Grant Account




(i) Independent Auditors




Auditor-General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
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(j) Principal Legal Adviser

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

II. The Board of Governors

No.	Member/ Director	Details
1.	 <p>Peter Matura Board Chair DOB: 23rd August 1974</p>	<p>Work experience: 18 Years working in various capacities.</p> <p>Highest Education qualification: Master of Business Administration -(Project Management option)- Kenyatta University</p>
2.	 <p>Mrs Olivia A. Odongo</p> <p><i>County Director TVET: Kajiado –Narok Region</i> DOB: 13/11/1962</p>	<p>Work experience: Trainer 20 years, Quality Assurance – 5 years DRMD Research Management – 2 years CDACC – 3 years DTE – CDTVET – 2years</p>
3.	 <p>Dr Jane Tei M'Ringera Principal/ Secretary to the Board</p>	<p>Highest Education qualification: PhD Plant Ecology, UON Msc Plant Ecology, UON</p> <p>ICS Membership No. Not applicable</p>

<p>4.</p>	<p>Winnie Riungu</p> 	<p><i>Chair Finance & Infrastructure Committee</i></p> <p>DOB: 20.02.1990 Highest Education qualification: MSC. Finance JKUAT <i>Work experience:</i> 10 years' experience in various capacities in the finance field</p>
<p>5.</p>	 <p>Lerionka Sarisar</p>	<p>DOB: 29.01.1981 Highest Education qualification: BSc Mechanical Engineering <i>Work experience:</i> Over 10 years in service</p>
<p>6.</p>	 <p>Margaret Wairumbi</p>	<p>DOB: Highest Education qualification: BBIT <i>Work experience:</i> Over 10 years in service</p>

7.	 <p>Michael Cheruyiot</p>	<p><i>Chairperson</i> Education, Research and Innovation Committee</p> <p>DOB: 27th August 1983</p> <p>Highest Education qualification: MSc Planning and Management</p> <p><i>Work experience:</i> Over 20 years in service</p>
8.	 <p>Marlene Abongo</p>	<p><i>Chairperson</i> Audit & Risk Management Committee</p> <p>DOB: 7th August 1979</p> <p>Highest Education qualification: Degree in Law at the University of Nairobi with a Post graduate diploma in Law at the Kenya School of Law</p> <p>Work experience: 12 years post admission experience in all areas of legal practise. Partner at Marlene A. Abongo & Co. Advocates.</p>
9.	 <p>Rev. Samuel Saiyorri</p> <p>B.A (Hons) Integrated Community Development</p>	<p>DOB: 12/12/1976</p> <p>Work experience: 15 years' experience in Development management with International NGO's</p>
10.	 <p>Daniel Osiemo</p>	<p>DOB:</p> <p>Highest Education qualification: MSc Economics and Management of Rural Development</p> <p><i>Work experience:</i> Over 10 years in service</p>

IV. Chairman's Statement



In the Financial Year 2021-2022, the College has continued to grow. This growth is shown by the continued registration of our students. We have the courses that are attracting students and trainers who are committed to our values as we continue with our operations.

We continue to pursue our strategic plan. Funds are tied to our core business of training and whatever we can put to use is in pursuance of our college strategic plan. It is a key consideration in our annual work plans and even our performance contracting.

As we enter the final year of our strategic plan, we are very alive to the fact that we have not achieved it in totality. This will be a major consideration as we continue and even come up with the strategy for the next planning period.

Our board is very engaged and concerned with activities of the College. This is expressed by attendance of board meetings and contributions of members in making resolutions. We are cognizant of the opportunity presented to make an impact in society.

Our management team continues to grow in competence and their work is held in high esteem in the continued fulfilment of their duties. They implement board decisions with courage and boldness, obeying laws and regulations set and in place, and they always come up with ways to make the College a better place. Their initiatives are welcome and the board considers this in the resolutions.

Partners make our work enjoyable as we network and all contribute to the welfare of the College and Society in general. Special mention goes to our partners ENSDA and at the State Department of Vocational and Technical Training, in our parent ministry, the Ministry of Education. They do not tire to guide and direct in the pursuit and attainment of the aims of the Kenya Vision 2030, Mid-term plan III, Big Four agenda and the TVET Act. This has been our guiding vision and what we do is aligned to the Government plans for our great nation.

This report details the College's activities and financial performance during the year, which show a College full of promise. That with continued and concerted efforts, Kajiado West Technical and Vocational College shall be the place to be for acquisition of skills.

We thank you for your continued support and opportunity to be of service.

Peter Matura

Chairman of the Board of Governors

V. Report of the Principal



This has been a significant year for Kajiado West Technical & Vocational College. We have operated amidst unprecedented change over the past 12 months and we continue to transform our College. We have taken decisive, immediate action on the challenges we faced. In a very deliberate way we have made the changes needed to re-energize our operations. We have guided our efforts with priorities we set out in our strategic plan 2020-2023.

We have had a change of guard in the year gone by but the change in Principal has not shaken or shifted a change in principles guiding the College. We continue in the same vision and mission and with the same core values.

Our transformation programme is not only in the lecture halls but in the support areas as well. We continuously increase the capacity of our staff to be able to assist the teaching staff in ensuring they are able to discharge their main mandate of providing technical & vocational skills to students. By focusing on fixing the fundamentals of training the students, we have seen growth in all areas of our operations. In Performance Contracting we are among the top performers among Technical Institutions. Our board continues to get trainings and capacity building to enhance our corporate governance structures. This fosters commitment and enhances the supervisory function the board provides over the operations of the College. Student numbers, funds collected and spent are improving.

We have also taken some important decisions that – whilst difficult – have enabled us to move more quickly towards protecting and strengthening our operations. These include the strategic partnerships that have enabled us to transform our college compound to a farm capable of feeding the college population and supply the surrounding towns with vegetables, we have the kitchen and dining hall project ongoing as well as the Public Private Partnerships for accommodation of students that provides the community surrounding the College with the opportunities to benefit economically directly from our students who come from all over the country.

Our progress has been led by the commitment and passion demonstrated by our staff at all levels. The Annual report and financial statements give a glimpse into how far the College has come in pursuit of its mandate.

I am sure that the coming year will be another busy year and I'm confident that with the student at the heart of the operations, we will continue to build a great future for our country.

Dr Jane Tei M'Ringer
Principal/Secretary BoG

VI. Statement of Performance against Predetermined Objectives

The College has 4 strategic pillars and objectives within current Strategic Plan for the FY 2020/21 - FY 2022/2023. These strategic pillars are as follows:

- Pillar 1: Vocational Education and Training
- Pillar 2: Student Welfare Programs
- Pillar 3: Institutional Growth and Effectiveness
- Pillar 4: Social Inclusion and Equity

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

Pillar 1: Vocational Education and Training

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievement during FY
ACADEMIC PROGRAMMES			
Provide adequate and appropriate skilled Artisans, Craftsmen, Technicians and Technologists technical know-how and attitudes that respond to contemporary labour market demands.	Review academic programmes to meet market needs	# of reviews conducted	Not achieved
	Establish infrastructure for open and e-learning	Review reports Existence of an E-learning platform	Not achieved
	Adoption of innovative approaches to teaching and learning	# teaching innovations made	Not achieved
	Develop capacity for staff to implement e-learning.	# of capacity building trainings conducted	Not achieved
		# of e-learning classes being conducted	
	Facilitate practical/ industrial attachment and internship for students	# of attachments	Achieved
	Establishment of a modern library which will have both soft and hard copy reference materials	Availability of a modernized library	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievement during FY
	Continuous participation in both education and co-curricular activities	# of education and co-curricular activities attended	Achieved
	Conduct marketing of academic courses to youths who have completed either class 8 for Artisan Courses and form 4 for Craft and Diploma courses	# of marketing exercises conducted # of new enrolments	Achieved
	Increase student enrolment to academic courses	# of new enrolments	Achieved
	Promote competency-based education and training	Adequate skills on task management, contingency management and Job/role environment	Achieved
RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION			
Increase research output and dissemination based on staff and students work from the college.	Facilitate staff and students to undertaking research and publication of their manuscripts on social economic issues affecting the country	# of researches conducted # of publications	Not achieved
	Disseminating research and innovations results to target users during the annual research conferences and exhibitions and publications.	# of annual conferences involvement	Not achieved
	Train and build the capacity of academic staff on research grant proposal writing, partnership and collaboration with international and national research institutions	# of trainings conducted, # of proposals developed & submitted	Not achieved
		# of new partnerships formed	
	Ensure protection of intellectual property rights of staff and students research work	# of copyright patents	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievement during FY
Provide adequate and appropriate skilled metal fabricators with technical know-how and attitudes that respond to contemporary labour market demands	Strengthen the capacity of the technical committee for research and development to provide policy guidance on the conduct of research by the institution	# of trainings conducted	Not achieved
	Create and implement policy that promote research	Existence of an adequate research promotion policy and framework	Not achieved
	Develop/ Improve metal fabrication program training manual on the use of AutoCAD to aid the students in computer aided drafting.	# of Students enrolled in the course	Not achieved
		Existence of a Metal Fabrication training course	
	Work with all relevant stakeholders in the County (including Business Networks, banks, Colleges, etc.) to nurture KWTVC's metal fabrication program	# of partnerships and linkages made	Not achieved
	Improvement and re-organization of the metal fabrication courses to include the component of commercial viability of modern fabrication designs and tools	Existence of a partnership and collaboration policy	
	Development and Innovation of human resource in the areas of metal fabrication and the marketing component	# of improved and reorganized courses	Not achieved
	Develop market ready materials made by the students	# of trainings conducted	Not achieved
		# of innovations made	
		Existence of Finished products	Not achieved
	Existence of sales records and audited reports		

Pillar 2: Student Welfare Programs

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
Enhance student welfare programmes to promote academic excellence	Promote provision of accommodation for male and female students	# of dorm rooms constructed	Not achieved
	Promote Career guidance and Counselling by providing assistance and information on careers, employment opportunities, further studies and training	# of career fairs conducted	Not achieved
		# of individualized counselling sessions	
		# of IEC materials developed	
	Promote sports and recreation and sporting activities in football, basketball, hockey, volleyball, athletics etc.	# of sporting activities	Achieved. Participated in KETTISO ball games and athletics in regional and Athletics National level.
	Promote Students' leadership through support to the Students' Union	# of elections conducted	Achieved. Conducted elections and oversaw change of student council.
	Establish contacts with philanthropic organizations to provide scholarships and bursary to need students	# of scholarships and bursaries	Not achieved
		Reduced number of Colleges drop outs	
	Establish and activities of Student Alumni	Improvement in attendance	
		# of alumni activities	Not achieved
Conduct training and capacity building to student leaders to promote life skills and leadership skills	Existence of collaboration between the College and its alumni		
	# of trainings conducted	Achieved: Training conducted	

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Support student's participation in community activities that support corporate social responsibility	Existence of improved leadership by the student leaders # of CSR activities participated in	Not achieved
	Raising awareness among student on reproductive health, drug, alcohol and substance abuse	Existence of collaboration between the community and the KWVTC # of awareness trainings/ campaigns conducted	Not achieved
	Construct a Kitchen and Dining hall and equip with cooking and catering materials and requirements	Improved behavior among the students Permanent structure for kitchen and dining hall Tables and benches for cafeteria services Cooking equipment	Not achieved

Pillar 3: Institutional Growth and Effectiveness

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
LEADERSHIP AND GOVERNANCE			
Promote good governance and effective leadership	Train members of the board on corporate governance	# of Board Members trained Existence of improvement of KWTVCs governance system	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Support members of the board to formulate and develop governance policies the institution	# of policies developed Existence of adequate policies developed	Not achieved
	Organize exchange visits and learning tours for members of the board	# of exchange visits and learning tours Improvement in the running of the college	Not achieved
	Train members of the board on financial literacy and financial oversight functions	Adequacy of the financial knowledge for decision-making and provision of oversight	Not achieved
	Establish governance and board charter	Existence of governance and board charter	Achieved
	Support board members to hold regular quarter and committee meetings	# of Meetings held	Not achieved
HUMAN RESOURCE AND DEVELOPMENT			
Improved human resource development	Development and implementation of human resource policies (promotion, training, appraisal, recruitment, discipline, reward & remuneration)	Existence of an adequate HR policy and regulatory frameworks	Not achieved
	Promotion of best human resource management practices (promotion, training, appraisal, recruitment, discipline, reward & remuneration)	# of staff promotions, trainings conducted and new staff recruited Existence of a reward and remuneration scheme.	Not achieved
	Conduct employee satisfaction surveys	# of Employee Satisfaction Surveys conducted	Not achieved
	Establish staff competency needs and foster individual growth by offering Training	Existence of a staff development plan to foster growth.	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	and Development opportunities and programs Train supervisors and head of departments in employee relation matters and relationship. Review and implement clear and time bound schemes	# of supervisors and HODs trained Existence of adequate schemes. # of schemes of work reviewed & implemented	Not achieved Not achieved
INFRASTRUCTURE DEVELOPMENT			
Improved infrastructure development with the capacity to meets the current and future needs of the college	Develop college Master plan for Infrastructure development	Existence of an infrastructural development master plan	Achieved
	Construction of lecture halls to expand training, learning and research facilities	# of lecture halls and research facilities constructed	Not achieved
	Development of administration new block and student centre	Existence of a new administration block and student center	Not achieved
	Development of modern Library	Existence of a modern library	Not achieved
	Development of Intra-college facilities	# of adequate intra-college facilities constructed	Not achieved
	Purchasing of motor vehicle for college errands	Existence of a motor vehicle, double cabin	Not achieved
	Upgrade water and sewerage system	Existence of an adequate water & sewerage system to serve the college	Not achieved
	Provide for social, sports and recreational amenities	Existence of social, sports and recreation amenities	Not achieved
	Develop facilities for persons with special needs.	Existence of PLwDs friendly infrastructure	Not achieved
INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)			
Mainstream ICT solutions	Development of ICT policies	Existence of adequate ICT Policies and	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
appropriate internal and external ICT network and connectivity to improve information management, teaching learning and research.	Establishment of internet and intranet connectivity	implementation framework Availability of adequate Internet and Intranet facilities	Achieved
	Equipping and networking of offices and computer laboratory with modern ICT equipment	No. and type of ICT equipment installed. Existence of a college network infrastructure	Achieved
	Automation of College operations	Existence of an operational automated system	Not achieved
	Develop college website for outreach, information dissemination and marketing	Existence of a website	Achieved
QUALITY ASSURANCE			
To ensure quality and relevance in all programmes which are competitive in the labour market	Development of Quality Management Systems	Existence of a QMS Framework	Not achieved
	Development of relevant curricula	# of Curricula developed	Not achieved
	Regular review of programmes to suit the current markets	# of reviews conducted	Not achieved
	Conduct periodic market surveys and competence needs assessment	# of market surveys and CNA conducted Existence of market survey and a CNA reports	Not achieved
	Subject programmes to review by relevant accreditation bodies	# of programmes reviewed	Not achieved
	Procure ISO consultancy services	Existence of a review report Existence of ISO certification	Not achieved
	Train the staff on quality management system (QMS)	# of trainings conducted	Not achieved
	Implement and document performance-based management	Existence of reports on PBM highlighting best practices	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements	
	Bench-mark programmes with renowned institutions	# of benchmarking activities conducted	Not achieved	
ENTERPRISE DEVELOPMENT (AGRICULTURE)				
To establish a vibrant, robust, productive and diversified income generating activity for the College to ensure sustainability of KWTVC programmes	Develop a policy and implementation framework for implementing enterprise activities	Existence of a policy and implementation framework	Not achieved	
	Work with all relevant stakeholders in the County (including Business Networks, banks, Colleges, etc.) to nurture KWTVC's entrepreneurship venture	# of partnerships and linkages made Existence of a partnership and collaboration policy	Not achieved	
	Improvement and re-organization of agricultural courses to include the component of commercial viability of modern systems of agriculture	# of improved and reorganized courses	Not achieved	
	Development and Innovation of human resource in the areas of agriculture and agribusiness	# of trainings conducted # of innovations made	Not achieved	
	Develop agricultural extension services	# of farmers reached # of supplies and inputs provided # of trainings conducted	Not achieved	
	Establish fresh farm produce kiosk	Existence of improved agricultural methods in the area Existence of a fresh produce kiosk Existence of sales records and audited reports	Not achieved	
	PARTNERSHIP AND COLLABORATION			

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
To maintain and establish mutually beneficial linkages, collaborations and partnerships with national, regional and international organizations	Enhance capacity of the college staff for forging linkages, collaborations and partnerships	# of trainings conducted	Not achieved
	Access resources and technologies that are not available at KWTVC.	# of linkages, partnerships and collaborations made	Not achieved
		# of resources and technologies attained	Not achieved
	Provide exposure to both staff and students	# of exposure visits made	Not achieved
	Uphold the KWTVC's corporate social responsibility	Existence of improvements/ innovations made from learning from the exposure visits	
# of CSR activities conducted		Not achieved	
		Existence of a CSR Policy	

Pillar 4: Social Inclusion and Equity

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
GENDER MAINSTREAMING			
To ensure gender parity at all levels within the institution is achieved	Continuously conduct gender audits.	# of audits conducted	Not achieved
	Develop and implement affirmative action policies.	Existence of audit reports and levels of improvement	
		# of policies developed	Not achieved
Ensure gender balance is represented across the	Existence of policies	# of scholarships awarded	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	curriculum for enrolment and scholarship opportunities	# of enrolled students	
	Capacity building trainings to raise gender awareness to prepare students for various careers	Availability of gendered enrollment and scholarship data # of trainings conducted	Not achieved
	Carry out gender specific sensitization programs	Availability of case study reports # of campaigns conducted Existence of behavior change on matters gender	Not achieved
DISABILITY INCLUSION			
Increase access and address the needs of persons living with disabilities attending KWTVC	Ensure improvements for ease of access in public offices and public information	Existence of communication channels for the deaf and hard of hearing, blind and low of vision # of improved infrastructure and facilities Existence of improved environment for ease of access by PLWD	Not achieved
	Sensitize the KWTVC staff and the surrounding community to appreciate People Living with Disabilities	# of campaigns conducted Existence of behaviour change on matters disability	Not achieved
	Provide opportunities for teachers to develop skills to address the learning needs of People Living with Disabilities	# of trainings conducted	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
		# of Staff and Board members with sign language skills	
		Existence of reports on the different types of trainings conducted	
	Reserve at least 2% of procurement of goods and services for PLWDs.	# of contracts given to PLWDs	Not achieved
		# of PLWD companies shortlisted	
	Ensure 5% of the total staff establishment comprise persons with disabilities	# of PLWDs in the staffing roster	Not achieved
	Carry out accessibility and usability audit and submit the report to NCPWD	# of audit exercises conducted	Not achieved
		Existence of a validated audit report	
	Increase equal and easy access of products and services/ programmes to PLWDS	# of PLWDs reached/ services by the programmes/ services	Not achieved
CORPORATE SOCIAL RESPONSIBILITY			
To improve the collaboration between the college and the community by contributing effectively to socioeconomic development through active participation in CSR activities.	Facilitating technology transfer of locally developed products and services to the neighboring community.	# of services provided and technology shared with the community	Not achieved
	Engaging the community in ensuring external student accommodation is safe and conducive.	# of engagements conducted	Not achieved
	Providing equipment to selected schools and community groups.	# of equipment shared with the community	Not achieved

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Establishing student attachments with the community.	# of attachments provided # of employment opportunities provided	Not achieved
	Establishing business linkages with the community.	# of linkages made	Not achieved

Our performance contracting targets and annual plans are selected activities across the strategic plan and its objectives and resource allocations.

VII. Corporate Governance Statement

Kajiado West Technical & Vocational College is fully committed to the principles of good corporate governance encompassing transparency, integrity and accountability. In fulfilment of this objective, the College has put in place this Corporate Governance Statement, a detailed Board Charter (“the Charter” set out on page *xxviii* to *xxxiii*) and a Board Work Plan. This Statement and the Charter impose an obligation on board members to hold themselves accountable to all the College’s stakeholders for the due observance of the principles and practices detailed in the two documents (i.e. this Statement and the Charter).

Board of Governors

The board is responsible for formulating the College’s policies and strategies and ensuring that its core objectives - principally geared towards promoting and pursuing its mandate as guided by the TVET Act 2013 - are well articulated, systematically implemented, and actively pursued.

The board retains the supervisory responsibility for the efficient management and effective control of the College.

The Principal, on behalf of the board, acts hand in hand with the rest of the management team, guides and directs the business operations of the College, on a day to day basis. In addition, the board approves detailed work plans, internal guidelines and manuals, and closely monitors compliance and implementation.

A timetable of board meetings (in the form of a detailed annual Board Work Plan) is affixed each year in advance by the board. Notices of board meetings are issued and distributed in advance to board members, together with the agenda and board papers.

Terms of five of the board members expired on 5th October 2021. Those whose terms expired were Mr Peter Matura (Board Chair), Mz Winnie Riungu, Eric Kinoti, Gideon Keke, Charles Muikia and Margaret Ikote. Bishop Samuel Saiyorri was appointed for the first term from 5th November 2022. Two of the members whose terms expired namely Mr Peter Matura (The Board chairperson) and Mz Winnie Riungu (the Finance and Infrastructure Committee Chair) were reappointed for a second term of 3 years from 5th March 2022. Four new board members Lerionka Sarisar, Margaret Wairumbi, Daniel Osiemo and Michael Cheruyiot were appointed for a first term of three years. Also of significance is a change of Secretary to the Board of Governors and accounting officer. Dr Jane Tei M'Ringerera was appointed and took over from the 10th of May 2022. The full board convened three full board meetings and two committee meetings to deliberate on issues.

The board has established a process of performance evaluation for the board and individual board members. This evaluation was carried out in the year just ended.

Annual audit reports and the corresponding audit management letter (whenever issued) are tabled for review at board meetings and appropriate action taken. Other statutory reports are handled in a similar manner, as and when they are issued or received.

Board Committees

The Board delegates some of its powers to board committees. The committees' terms of reference have been developed and adopted. Their performance is also kept under close scrutiny to ensure that they discharge their respective mandates as expected.

The board has currently established the following committees:

1. EDUCATION, RESEARCH & INNOVATIONS COMMITTEE
2. AUDIT & RISK MANAGEMENT COMMITTEE
3. FINANCE, OPERATIONS & INFRASTRUCTURE COMMITTEE

Staff and Student Welfare

The College is an equal opportunity employer. In pursuance of this objective, its employees are recruited on merit, without discrimination on gender, religion, culture, tribe, disabilities and from as diverse social backgrounds as possible.

The College admits students without discrimination on gender, religion, culture, disabilities and from as diverse social backgrounds as possible.

The College endeavours to provide staff and students with a conducive work and learning environment.

BOARD CHARTER

1. PURPOSE

This charter sets out the key values and principles of the Board of governors of the Kajiado West Technical & Vocational College (“College”).

It provides a concise overview of: the role and responsibilities of the board of governors; powers of the board and board committees; separation of roles between the Board and Management; and the practice of the board in respect of corporate governance matters.

This Board Charter is subject to the provisions of the TVET Act, 2013, the PFM Act, 2012 and any applicable law or regulatory provision.

2. ROLE OF THE BOARD

- a) The Board is the ultimate decision making body of the College.
- b) The Board is responsible for establishing sound system of internal control for the College.
- c) The Board is responsible for overseeing the corporate governance framework.
- d) The Board is responsible for: adoption of strategic plans and policies; monitoring the operational performance; establishing policies and processes that ensure integrity of the College’s internal controls; and risk management.
- e) The Board is responsible for establishing clear roles and responsibilities in discharging its fiduciary and leadership functions.
- f) The Board is responsible for ensuring that management actively cultivates a culture of ethical conduct and sets the values to which the institution will adhere.
- g) The Board is responsible for ensuring that the strategies adopted promote the sustainability of the College.
- h) The Board is responsible for establishing policies and procedures for effective operations of the College.
- i) The Board shall establish appropriate staffing and remuneration policies for all employees as required.
- j) The Board shall ensure the College’s compliance with all applicable laws, regulations, governance codes, guidelines and regulations and establish systems to effectively monitor and control compliance across the College.

3. MATTERS RESERVED FOR THE BOARD

- a) The Board reserves specific powers to itself and delegates other matters to the management of the College.
- b) The Board delegates its day to day powers and duties to the Secretary to the Board (Principal) and to the Management Team as required by law.

4. DELEGATION OF AUTHORITY

- a) Effective governance of the College requires management to be involved in all significant decisions, and to be accountable to the Board. All delegated authorities must emanate from the Board.

- b) In establishing delegated authorities, whether for financial expenditure approval, or other approvals, both quantum and individuals to be granted authority must be presented to the Board.
- c) The Secretary to the Board (Principal) must raise with the Board any matter of significance affecting the College which requires the Board's attention, including any matters which exceed the delegated authority.

5. COMPOSITION OF THE BOARD

- a) The Board shall be appointed by the Cabinet Secretary for Education. It includes members representing Industry, Technology, Leadership, ICT, and Finance & Engineering.
- b) The Board shall ensure that it comprises a diverse mix of skills and expertise critical for effective oversight on the management of the College. This shall be underscored by ensuring that each member has the requisite skill and access to the necessary tools required for their effective performance.

5.1. Appointment and Remuneration of Board members

- a) The Board shall consist of members as shall be determined from time to time and subject to regulatory requirements. The Board Nominating Committee shall recommend governors for appointment by the Cabinet Secretary for Education as per regulatory requirements.
- b) The Chairman of the Board shall be appointed by the Cabinet Secretary for Education.
- c) The number of Board members shall be as determined by the TVET Act 2013.
- f) The Board shall establish and approve formal and transparent remuneration policies and procedures for Board members.
- g) Governor's remuneration package shall be adequately disclosed in the full board meeting(s) in line with the financial ability of the college as regulated by the TVET Act 2013.

6. BOARD INDEPENDENCE

To enhance independence, the Board shall avail an environment that ensures the members are critical and independent of one another so as to promote independent and objective judgment.

7. ACCESS TO INFORMATION AND INDEPENDENT ADVICE.

- a) The Board may from time to time require independent legal, financial, governance or other expert advice. To facilitate this, the Board shall ensure members obtain external advice, as may be required, at the College's expense and shall invite senior management to provide technical advice as needed.
- b) The Board shall establish procedures to allow its members access to relevant, accurate and complete information and professional advice in order to discharge its duties effectively.

8. BOARD TRAINING

- a) Each Board member shall participate in an induction program that is tailored to effectively orient the member to the College's business, strategy, objectives, policies, procedures, operations, senior management and operating environment. The induction shall also include all

the necessary information that shall be required by a member for effective performance on the Board. New Board members shall also be introduced to their fiduciary duties and responsibilities as well as any other aspects that are unique to the College.

- b) Board members should have a clear understanding of their role in corporate governance and be able to exercise sound and objective judgment about the affairs of the College.
- c) The Board shall ensure adequate Board development through continuous training to keep the Board well informed on critical information pertinent to the College and corporate governance environment.
- d) The Board shall conduct a bi-annual review to identify the training needs and facilitate up skilling as well as continuous development.

9. BOARD EVALUATION

- a) For improved Board effectiveness, the Board shall carry out an assessment of its performance the performance of the Chairperson, that of its committees, individual members and the Principal.
- b) The Board shall discuss the results of the evaluation exercise which shall also inform the Board on the training needs for its members.
- c) The Board shall disclose whether evaluation of the Board, the chairperson and the Principal has been undertaken in the annual report and financial statements of the College.

10. ROLE OF THE CHAIR AND SECRETARY

The Chair is appointed by the Cabinet Secretary for Education. The Secretary who is the Principal shall keep the Chair informed about the operations of the College.

The Role of the Chair shall be to:

- a) Provide leadership to the Board and ensure its effectiveness in all aspects of its role. The Chair shall set the Board agenda with the assistance of the Principal who is the Secretary.
- b) Facilitate the effective contribution of governors and encourage constructive relations between governors.
- c) Monitor attendance at Board meetings;
- d) To ensure that there is a robust process for Board succession and that a current pool of candidates has been identified;
- e) Develop the strategy of the College, together with the Principal, and ensure the Board is fully appraised and has the opportunity to debate the strategic direction of the College;
- f) Put in place and maintain an effective delegation of authority structure to provide effective management and control over the College's business with the assistance of the Principal;
- g) Communicate effectively with the College stakeholders. The stakeholders include, where applicable, regulators, governments, students, staff and the communities within which the College operates;
- h) Together with the Principal, to ensure that the College communicates effectively with, stakeholders, government agencies, financial institutions, the media, the public and any relevant special interest groups who have a legitimate concern or involvement with the operation of the College;
- i) Ensure that the views of the stakeholders are communicated to the Board as a whole;
- j) Chair the Full Board Meetings and all other stakeholder meetings of the College;

- k) Together with the Principal and Secretary, ensure that the College operates to the highest standards of corporate governance;
- l) Manage the training needs of each board member and ensure development;
- m) Ensure the Board undertakes continuous development in order to enhance governance practices within the Board itself and in the interest of the College.

The role of the Secretary shall be to:

- a) Ensure that the policies spelt out by the Board in the College's overall corporate strategy are implemented;
- b) Identify and recommend to the board competent officers to manage the operations of the College. In the fulfilment of this duty, the Secretary should ensure that the College's human resources policy is adhered to;
- c) Co-ordinate the operations of the various departments within the College;
- d) Establish and maintain efficient and adequate internal control systems;
- e) Design and implement the necessary management information systems in order to facilitate efficient and effective communication within the College
- f) Ensure that the Board is frequently and adequately appraised about the operations of the College through presentation of relevant board papers, which must cover, but are not limited to, the following areas:
 - ✓ Actual performance compared with the past performance and the budget together with explanations of all the variances.
 - ✓ Capital structure and adequacy.
 - ✓ Performance; in particular, problem students, courses and provisions.
 - ✓ Income and expenses.
 - ✓ Income: sources and distribution profile.
 - ✓ Report on violation of laws and remedial activities undertaken to ensure compliance with the guidelines.
 - ✓ Large exposures.
 - ✓ KENAO, internal and audit committee reports.
 - ✓ Any other areas relevant to the College's operations.
 - ✓ Ensure that the College complies with all the relevant and applicable laws in the execution of its operations.
 - ✓ Any other duties as may be assigned by the Board from time to time.

11. DUTIES OF BOARD MEMBERS

Each Board member shall have the fiduciary duty to—

- a) Exercise a reasonable degree of care, skill and diligence;
- b) Act in good faith and in the best interests of the College and not for any other purpose;
- c) Act honestly at all times and must not place themselves in a situation where personal interests conflict with those of the College;
- d) Exercise independent judgment at all times;
- e) Devote sufficient time to carry out their responsibilities and enhance their skills;
- f) Promote and protect the image of the College;
- g) Owe their duty to the College and not to the nominating authority; and

h) Owe the College a duty to hold in confidence all information available to them by virtue of their position as a Board member.

12. THE SECRETARY

The Principal appointed by the Public Service Commission is the Secretary to the Board and is charged with the following responsibilities:

- a) To provide guidance to the Board on its duties and responsibilities and on other matters of governance;
- b) To ensure that the Board complies with its obligations under the law and the TVET Act 2013 and all other relevant laws.
- c) To assist the Chairperson of the Board in organizing the Boards activities;
- d) To assist the Board with evaluation exercise;
- e) To coordinate the governance audit process;
- f) To maintain and update the register of conflict of interest;
- g) To facilitate effective communication between the organization and the stakeholders; and
- h) To carry out any other duties as may be assigned by the Board from time to time.

13. BOARD COMMITTEES

- a) The Board may discharge any of its responsibilities through Board Committees appointed from amongst its members subject to the applicable laws.
- b) The Board has established the following committees:
 1. Education, Research & Innovations Committee
 2. Audit & Risk Management Committee
 3. Finance, Operations & Infrastructure Committee
- c) The Board shall appoint the Chairpersons of the Committees and shall approve appropriate terms of reference for the Committees.
- d) Reporting obligations:
 - ✓ The Committees shall report to the Board on matters referred to it by the Board and on the proceedings following each meeting of the committee. The report shall include findings, matters identified for specific recommendation to the Board, action points and any other issues as deemed appropriate.
 - ✓ The committees shall liaise with each other in so far as it is expedient to effectively perform their different roles.
- e) The Board remains collectively responsible for the decisions of any committee and shall review the effectiveness and performance of committees annually.
- f) The Board may be required to establish other committees from time to time.

14. CONFLICTS OF INTEREST AND RELATED PARTY TRANSACTIONS

- a) All Board members are required to:
 - ✓ Declare any interests that may give rise to potential or perceived conflict e.g. business relationships or other circumstances that could interfere with exercise of objective judgment;

- ✓ Declare as soon as they become aware that a subject to be discussed at a Board or committee meeting may give rise to a conflict of interest at the outset of the applicable meeting. The conflicted Board member shall not participate further in the discussion of that subject, nor vote on it. This is subject at all times to the provisions of the guiding laws rules & regulations of the College.

b) The Board shall evaluate all potential or perceived conflict of interest as declared and shall approve such transactions with the College as may be appropriate.

c) A register of declared Conflicts of Interest shall be maintained by the Secretary.

15. CODE OF CONDUCT

a) The Board shall adopt a Code of Conduct for all governors and employees that addresses, among other things, conflict of interest and which shall be reviewed and updated regularly. A summary of this code shall be made available on the College's website.

b) The College shall adopt effective whistle blowing mechanisms that encourage staff and other stakeholders to bring out information helpful in enforcing good corporate governance practices.

c) The Board shall also adopt the Public Service Code of Conduct that will apply to all governors and staff.

16. RELATIONS WITH STAKEHOLDERS

a) The Board shall recognize, respect and protect the rights of stakeholders and shall ensure equitable treatment of all stakeholders.

b) The Board shall provide stakeholders with information as is required under the applicable law and shall establish mechanisms to ensure effective communication with stakeholders.

c) The Board shall have a stakeholder-inclusive approach and will be responsible for giving due consideration to the legitimate interests and expectations of the College's stakeholders in its deliberations, decisions and actions.

d) The Board shall establish effective communication with the College's stakeholders including the media as may be appropriate.

17. TERMS OF REFERENCE

The Board has adopted detailed Terms of Reference which are subject to regular review to ensure robustness and responsiveness to the needs and requirements of the operation of the College.

VIII. Management Discussion and Analysis

Operational & Financial Performance

Below is a summary of our financial performance the last two financial years:
All figures are in Kenya Shillings.

	2020/2021	2021/2022
Income	20,494,514	35,908,241
Expenditure	(32,660,296)	(37,849,256)
(Deficit)	(12,165,782)	(1,941,015)

Key Projects and Investment decisions the College is planning/ implementing

DRIP IRRIGATION PROJECT

Having benefited from water infrastructure from ENSDA, the College now has set up a 5 acre farm for vegetables and fruits for local consumption, sales to the neighbourhood and as a demonstration farm for food security. This has and will continue to require large amounts of funds to keep the farm running and productive for tuition and sustainability purposes.

LANG'ATA TECHNICAL & VOCATIONAL COLLEGE - MENTORSHIP

Our mentorship of the erection and completion of Twin workshop, classrooms and offices' block (2-storey) for the proposed Lang'ata Technical and Vocational College – Nairobi County (Lang'ata Constituency) continues.

The works currently stand at 100% complete. A certificate of practical completion has been issued on the exhaustion of the Contract sum.

Major risks facing KWTVC

Major risks to the college are:

- i. Low student numbers: We are conducting several college marketing initiatives and are hopeful they will boost the student enrolment numbers come the next financial year and in the years to follow.
- ii. The success of our college is dependent upon our ability to attract and retain key personnel, including trainers and technicians.
- iii. We are dependent upon the disbursement of funds from our parent ministry for execution of our budgets and programs. Failure to receive disbursement or delayed disbursements really affect our operations.
- iv. It may not be possible to claim or collect from the government capitation for financial period past even when our returns were in order. It is also difficult to collect on grant promises which are factored into our budgets.
- v. Project proposal negotiation and funding from the Ministry of Education is outside our control and the proposal terms may change in the future.

vi. The substantial majority of our revenue is derived from a limited number of sources. During the year ended 30 June 2022, those sources that represented greater than 10% of our total revenue were:

- a. Trainee fees collection: 40.3% of our total revenue
- b. Grant Capitation: 18.3% of our total revenue
- c. Other Income: 41.4% of our total revenue

vii. College fee revenue from our trainees is a significant portion of overall revenue. There is need to diversify our revenue sources away from student led revenue streams to enhance sustainability.

viii. Competition for trainees is highly competitive in Kenya, we have to make sure that the calibre of our training programs is of high standard so that our trainees will be our No. 1 marketers. This increased competition could cause our profitability to decline.

ix. A cyber-attack on or disruption to our IT systems or other systems utilized in our operations could compromise our operations, adversely impact our reputation and subject us to sub optimal operations.

x. Inability to take up insurance policies could expose us to significant losses.

xi. We are subject to governmental regulation and other legal obligations related to privacy, data protection, data security and safeguarding. Our actual or perceived failure to comply with such obligations could harm our college.

Material arrears in financial obligations

The pending bills at the close of the financial year stood at KES 8,207,921.

Compliance with Statutory Requirements

The college endeavours to comply with statutory requirements and the main areas of compliance is to pay for staff the NHIF, NSSF, PAYE and to make the quarterly and annual returns complying with PFM Act and directives from the Ministry of Education, the Presidency and other coordinating agencies such as KUCCPS & KATTL.

Financial Probity and serious governance issues

The National Treasury has released guidelines on financial reporting, which we have complied with in this financial year for all previous quarters. No major financial improbity has been brought to our attention by the Treasury department. Being the first point of oversight, the Board in its calendar has scheduled quarterly meetings of the Audit & risk management committee to strengthen the oversight on the execution of the budget.

IX.Environmental and Sustainability Reporting Statement

Since the signing of the TVET Act 2013 and its subsequent operationalization, the true spirit of Technical & Vocational Training as a social responsibility has been shining through the continuous opening and investment in the operations of TVET Colleges. At Kajiado West Technical & Vocational College, we are committed to the highest standards of corporate citizenship. Our culture and values are rooted in service, integrity, and taking responsibility for our actions, outcomes, and reputation. As a college, we impart skills to trainees. These skills are intended to empower trainees with employable skills and connect people with

employment opportunities and make a difference in the communities in which we live and work. Given the worldwide span of the labour market, clients, suppliers, and partners, we recognize the global reach of our trainees and their practice and our public accountability.

Our Social responsibility initiatives are built around the following critical areas.

Providing sustainable benefits for our stakeholders.

At Kajiado West Technical & Vocational College we recognize that our operations impact directly and indirectly very many lives and livelihoods. We continuously update our stakeholders on developments on our mandate of Vocational & Technical Training and ensure we are well equipped to provide information that is helpful and timely for decision making.

Minimising our impact on the environment both directly and through what we do with our stakeholders.

At Kajiado West Technical & Vocational College, we recognize the shared responsibility to protect our planet. Although our facilities and operations have a small ecological footprint, we reduce the environmental impact of our business through preservation, conservation, and waste reduction practices.

Providing support for the well-being and development of staff.

We take seriously our responsibilities to protect, support, and prepare workers for successful careers, and to advocate on their behalf. Our efforts are focused on providing career opportunities and resources to the global workforce, and leading by example in areas such as workplace safety, health and wellness, diversity and inclusion, and training and development. We believe in opportunity for all and are steadfast in our commitment to equal employment opportunity, the protection of human rights, and the continuous development and capacity building of staff.

Developing meaningful partnerships with our suppliers.

Kajiado West Technical & Vocational College management understands that it takes all of us working together to truly have an impact. As such, we partner with organizations in the community where are located to improve lives and society as a whole – by engaging in activities such as national cohesion activities, reserving procurement opportunities for quotas, working with people with disabilities, student body activities, procurement sensitization workshop among other initiatives. We also seek to engage with suppliers who operate using socially responsible business practices.

Continuous development of our governance and transparency.

Kajiado West Technical & Vocational College is committed to doing the right thing, conducting ourselves in a legal, ethical, and trustworthy manner, upholding our regulatory obligations, and complying with both the letter and spirit of our policies.

We are individually and collectively accountable for upholding our corporate social responsibility commitments. We encourage participation across our organization, and we will work with external stakeholders to continually contribute to the imparting and improvement of skills and abilities, and ensure our actions are socially, ethically, and environmentally responsible.

X. Report of the Board of Governors

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

Principal activities

The principal activities of the College continue to be to provide for coordinated assessment, examination and certification; to institute a mechanism for promoting access and equity in training; to assure standards, quality and relevance in technical and vocational education and training and for connected purposes as guided by the Constitution and Statutes of Kenya, and mandated regulatory and supervisory bodies.

Results

The results of the College for the year ended June 30 2022 are set out on page 1 to 8.

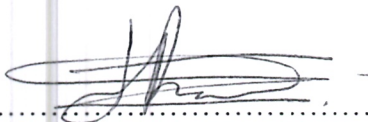
Board of Governors

The members of the Board who served during the year are shown on page *vi-viii*. During the year the terms of five board members Mr Gideon Keke, Mr Charles Muikia, Mr Eric Kinoti, Ms Winnie Riungu and the Board chair Mr Peter Matura expired on the 5th of October 2021. The Cabinet Secretary for Education made appointments as follows: Bishop Samuel Saiyorri for the first term from 5th November 2022, on the 5th March 2022. The Board Chairman Mr Peter Matura was re-appointed as member and Chairman of the Board, Ms Winnie Riungu was also re-appointed and new board members Mr Lerionka Sarisar, Mr Michael Cheruyiot and Mz Margaret Wairumbi were also appointed.

Auditors

The Auditor General is responsible for the statutory audit of the College in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

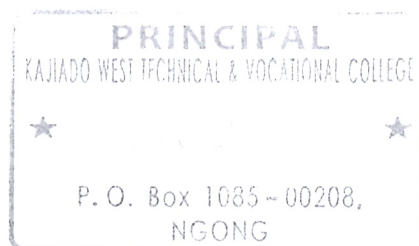
By Order of the Board



.....
Secretary to the Board

Kajiado

Date



XI. Statement of Board of Governors' Responsibilities

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


The Board members are responsible for the preparation and presentation of the *College's* financial statements, which give a true and fair view of the state of affairs of the *College* for and as at the end of the financial 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 College, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the *College*, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

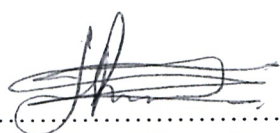
The Board members accept responsibility for the *College's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *the TVET Act*. The Board members are of the opinion that the *College's* financial statements give a true and fair view of the state of *College's* transactions during the financial year ended June 30, 2022, and of the *College's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *College*, which have been relied upon in the preparation of the *College's* financial statements as well as the adequacy of the systems of internal financial control.

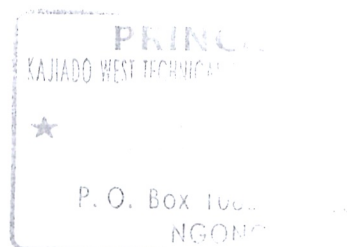
Nothing has come to the attention of the Board members to indicate that the *College* will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *College's* financial statements were approved by the Board on 29th September 2022 and signed on its behalf by:


.....
Chairperson of the Board


.....
Accounting Officer/ Principal



REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kajiado West Technical and Vocational College set out on pages 1 to 26, which comprise 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 the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajiado West Technical and Vocational College as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Technical and Vocational Education and Training Act, 2013.

Basis for Qualified Opinion

1. Variances Between Ledgers, Supporting Documents and Financial Statements

Review of the financial statements, supporting documents and ledgers revealed the following variances:

- 1.1 The statement of financial performance reflects use of goods and services expenditure of Kshs.21,038,056 while the supporting ledger reflects Kshs.18,950,333 resulting to an unexplained variance of Kshs.2,087,723.
- 1.2 The statement of financial position reflects receivables from exchange transactions balance of Kshs.14,726,207 while the supporting schedule on students outstanding balance reflects Kshs.24,594,247 resulting to an unexplained variance of Kshs.9,868,040.
- 1.3 The statement of financial performance reflects employee costs of Kshs.5,436,526 while the monthly payrolls reflect Kshs.4,260,100 resulting to an unexplained or unreconciled variance of Kshs.1,176,426.
- 1.4 The statement of financial position reflects borrowings from Masai Technical Training Institute balance of Kshs.520,000 while the Institute's financial statements reflects Kshs.920,000 resulting in an unexplained variance of Kshs.400,000.
- 1.5 Analysis of correspondences revealed unremitted deductions and penalties of Kshs.246,860 dating back to August 2018 to National Social Security Fund (NSSF) which were not disclosed in the financial statements.

In the circumstances, the accuracy and completeness of above balances included in the financial statements could not be confirmed.

2. Inaccuracies in the Financial Statements

The financial statements presented for audit had the following inaccuracies:

- 1.1 The statement of financial position reflects total capital and reserves balance of Kshs.120,009,212 while the statement of changes in net assets reflects Kshs.130,518,007 resulting to an unexplained variance of Kshs.10,508,795.
- 1.2 The statement of financial position reflects accumulated surplus negative balance of Kshs.11,140,788 while recasting revealed negative balance of Kshs.40,119,708 resulting to an unexplained variance of Kshs.28,978,920.
- 1.3 The statement of changes in net assets reflects accumulated surplus balance of negative Kshs.49,319,481 while recasting revealed negative balance of Kshs.40,119,708 resulting to an unexplained variance of Kshs.9,199,773.
- 1.4 The statement of financial position reflects non-current assets balance of Kshs.102,491,071 while re-computation revealed a balance of Kshs.126,168,770 resulting to an unexplained variance of Kshs.23,677,699.
- 1.5 Note 14 to the financial statements reflects non-current assets balance of Kshs.95,065,359 while re-computation revealed a balance of Kshs.126,168,770 resulting to an unexplained variance of Kshs.31,103,411.
- 1.6 The statement of financial performance reflects depreciation expense of Kshs.9,588,524 while Note 14 to the financial statements reflects Kshs.17,217,845 resulting to an unexplained variance of Kshs.7,629,321.
- 1.7 Note 8 to financial statements reflects tuition and curriculum costs of Kshs.5,644,996 which includes misclassified items amounting to Kshs.1,018,330.
- 1.8 The statement of financial position reflects student's welfare balance of Kshs.23,683 which does not have explanatory note.
- 1.9 Note 8 to the financial statements reflects boarding unit costs of Kshs.3,672,283 which includes misclassified expenditure relating to local travel and subsistence allowances of Kshs.915,121.

In the circumstances, the accuracy and completeness of the above balances reflected in the financial statements could not be confirmed.

3. Unsupported Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalent balance of Kshs.11,543,538 as disclosed in Note 12 to financial statements. The balance includes bank balance of Kshs.11,533,953 and cash balance of Kshs.9,585. However, a cashbook was not maintained to support the cash and bank balances while bank confirmation certificate reflected a balance of Kshs.11,408,831. In addition, bank reconciliations were not carried out and there was no evidence of undertaking a board of survey.

In the circumstances, the cash and cash equivalents balance of Kshs.11,543,538 could not be confirmed.

3. Unsupported Rendering of Services -Fees from Students

The statement of financial performance reflects revenue from rendering of services-fees from students amount of Kshs.14,504,015 as disclosed in Note 6 to financial statements. However, the amount was no supported by revenue schedules. In addition, the number of students in the admission records were 384 and fees payable per semester per student was Kshs 8,807. Therefore, rendering of services-fees from students amount should be Kshs.14,078,082 which results to an unexplained variance of Kshs.425,933.

In the circumstances, the accuracy and completeness of revenue from rendering of services - fees from students of Kshs.14,504,015 could not be confirmed.

4. Unsupported Non-Current Assets Balance

Note 14 to the financial statements reflects non-current assets balance of Kshs.95,065,359, out of which additions to work in progress amount was Kshs.45,935,441 which was not supported by schedules. In addition, the funding for the work in progress has not been disclosed in the financial statements. Further, depreciation policy including the depreciation method and rate for each class of assets were not disclosed.

In the circumstances, the accuracy and completeness of the non-current assets balance of Kshs.95,065,359 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget of Kshs.99,377,920 and actual amounts on comparable basis of Kshs.53,607,744 resulting to under-collection of Kshs.45,770,176 or 46% of the approved budget. Similarly, the College expended Kshs.39,919,962 against the budgeted amount of Kshs.102,422,965 resulting to an under expenditure of Kshs.62,503,003 or 61 % of the budget.

The under-collection and under-expenditure affected implementation of planned activities and programs and negatively impacted on service delivery to the citizens.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Subscription

Note 8 to financial statements reflects tuition and curriculum costs of Kshs.5,644,996 which includes subscription fees of Kshs.938,185 paid to Kenya Association of Technical Training Institutes (KATTI). However, KATTI is not a regulatory body recognized by the Technical and Vocational Education and Training Act of 2013 but a registered association. This was contrary to Section 68(1)(a) of the Public Finance Management Act, 2012 which states an accounting officer for a national government entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is lawful and authorized.

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

2. Irregular Procurement of Goods and Services

Note 8 to financial statements reflects use of goods and services expenditure of Kshs.21,038,056. However, review of the procurement records and processes revealed that there were no approved requisitions from the user departments and the tender opening, evaluation and inspection and acceptance committees had not been established contrary to Sections 78(1), 46(1) and 48(1) respectively of the Public Procurement and Assets Disposal Act, 2015. In addition, there was no list of prequalified suppliers or evidence of issuing quotations to at least three suppliers contrary to Section 105 of the same Act. Further, professional opinion was not issued and there were no signed contracts contrary to Section 135 of the same Act.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weak Internal Controls in Processing of Payments

Review of expenditure records revealed that payment vouchers did not include payee name, designation, date, approval signatures and were not numbered. They also omitted details such as cheque numbers, classification of the expenditure and they were not stamped.

In the circumstances, the effectiveness of internal controls on preparation, processing, examination and approving of payment vouchers could not be confirmed.

2. Lack of Policies

Review of the records and systems revealed that the College lacks approved Information Communication Technology (ICT) policy, risk management policy and does not have a framework for management of risk, hence it is not possible to identify, assess and control risk. In addition, there was no risk register and a strategy for recovery of lost data, to allow for business operations to be restored in the event of a disaster. Further, review of personnel records revealed there was no staff establishment, organogram showing reporting structure and approved Human Resource Policies and Procedures Manual.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

3. Weak Accounting, Assets and Payroll Systems

Review of the financial control environment revealed that the College lack a payroll system, student's fees management system, accounting system and asset management system.

In the circumstances, effectiveness of internal controls and risk management could not be confirmed.

4. Irregular Management of Imprests

Note 8 to the financial statements reflects boarding unit costs of Kshs.3,672,283 which includes local travel and subsistence allowances of Kshs.915,121. However, the rates used to issue imprests were not clarified and there was no evidence of issuing of imprests warrants and maintenance of imprest registers. In addition, imprests were being advanced to officers who had outstanding imprests and there was no evidence of timely surrenders supported by work tickets, reports and attendance registers.

In the circumstances, the effectiveness of internal controls on application, processing, issuance and surrender of imprests could not be confirmed.

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

Responsibilities of Management and Board of Governors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management, and overall governance.

In preparing the financial statements, Management is responsible for assessing the College'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 College or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 policies and procedures may deteriorate.

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

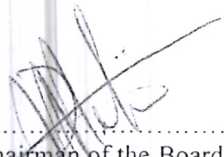
18 July, 2023

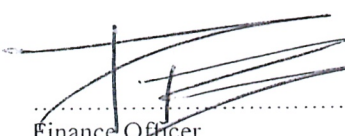
XIII. Statement of Financial Performance for the year ended 30 June 2022

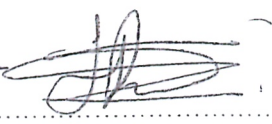
	Notes	2021/2022	2020/2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the National Government	5	6,592,500	5,475,000
Total Revenue from non-exchange transactions		6,592,500	5,475,000
Revenue from exchange transactions			
Rendering of services- Fees from students	6	14,504,015	7,578,500
Other income	7	14,811,726	7,441,014
Revenue from exchange transactions		29,315,741	15,019,514
Total revenue		35,908,241	20,494,514
Expenses			
Use of goods and services	8	21,038,056	9,500,171
Employee costs	9	5,436,526	3,882,681
Management costs	10	1,786,150	2,059,599
Depreciation and amortization expense	11	9,588,524	17,217,845
Total expenses		37,849,256	32,660,296
Net (Deficit) for the year		(1,941,015)	(12,165,782)
Attributable to:			
(Deficit) attributable to owners of the controlling entity		(1,941,015)	(12,165,782)

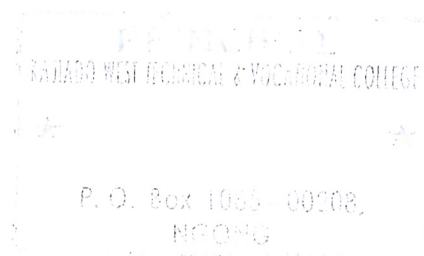
The notes set out on pages 9 to 70 form an integral part of the Annual Financial Statements.

The Financial Statements set out on pages 1 to 8 were signed by:


.....
Chairman of the Board


.....
Finance Officer


.....
Principal



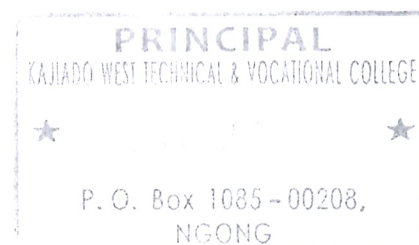
XIV. Statement of Financial Position as at 30th June 2022

	Notes	2021/2022	2020/2021
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	12	11,543,538	3,792,359
Receivables from exchange transactions	13	14,726,207	13,905,570
Total Current Assets		26,269,745	17,697,929
Non-current assets			
Property, plant and equipment	14	102,491,071	123,387,979
Total Non-current Assets		102,491,071	123,387,979
Total assets		128,760,816	141,085,907
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	15	8,207,921	13,785,234
Current portion of borrowings	16	520,000	300,000
Student welfare		23,683	1,419,045
Total Current Liabilities		8,751,604	15,504,279
Total liabilities		8,751,604	15,504,279
Capital and Reserves			
Reserves			-
Accumulated surplus		-11,140,788	-38,178,693
Capital Fund		131,150,000	163,760,321
Total Capital and Reserves		120,009,212	125,581,628
Total Liabilities and Capital & Reserves		128,760,816	141,085,907

.....
Chairman of the Board

.....
Finance Officer

.....
Principal



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

	Retained earnings	Capital Development Grants/Fund	Total
Balance as at 1st July 2020	-30,601,940	142,121,256	111,519,316
Additional capital	-	1,639,065	1,639,065
Total comprehensive income	-7,576,753		-7,576,753
Capital/Development grants received during the year		20,000,000	20,000,000
Balance c/d as at June 30, 2021	-38,178,693	163,760,321	125,581,628
Balance as at 1st July 2021	-38,178,693	163,760,321	125,581,628
Additional capital		15,927,167	15,927,167
Fair value adjustment on biological asset		150,000	150,000
Total comprehensive income	-11,140,788		-11,140,788
Balance c/d as at June 30, 2022	-49,319,481	179,837,488	130,518,007

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

		2021/2022	2020/2021
	Note	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other Government entities/Govt. grants	6	6,592,500	5,475,000
Rendering of services- Fees from students	7	17,044,395	7,578,500
Other income	8	12,271,346	5,831,895
Prepaid fees	17		856,380
Caution money	21		295,000
Student union fees	20		267,665
Total Receipts		35,908,241	20,304,440
Payments			
Compensation of employees	10	5,436,526	3,882,681
Use of goods and services	9	28,178,926	9,420,078
Remuneration of governors	11	1,786,150	2,059,599
Total Payments		35,401,602	15,362,358
Net cash flows from operating activities		506,639	4,942,083
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	12	42,000	-20,925,008
Net cash flows used in investing activities		42,000	-20,925,008
Cash flows from financing activities			
Borrowings	18	220,000	300,000
Equity		15,927,167	21,639,065
(Increase) / decrease in debtors	14	-3,158,890	-8,637,715
Increase / (decrease) in creditors	15 & 16	-4,118,814	-3,399,359
Net cash flows used in financing activities		8,869,463	9,901,991
Net increase/(decrease) in cash and cash equivalents		9,418,102	-6,080,934
Cash and cash equivalents at 1 July 2021		2,872,557	15,623,503
Cash and cash equivalents at 30 June 2022	14	12,290,659	9,542,569

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

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

S/No.	Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Utilization Difference
		2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022
	Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	%
1	Tuition fees	13,038,880		13,038,880	7,211,600	-5,827,280	55%
2	Personnel Emoluments fees	9,080,000		9,080,000	1,232,800	-7,847,200	14%
3	Electricity water & conservancy fees	5,920,160		5,920,160	2,540,380	-3,379,780	43%
4	Local travel & transport fees	5,420,760		5,420,760	1,835,000	-3,585,760	34%
5	Repairs, maintenance & improvement fees	2,987,320		2,987,320	1,196,420	-1,790,900	40%
6	Activity fees	6,083,600		6,083,600	1,098,480	-4,985,120	18%
7	Attachment fees	5,448,000		5,448,000	603,715	-4,844,285	11%
8	Registration fees	300,000		300,000	295,000	-5,000	98%
9	Medical fees	150,000		150,000	330,300	180,300	220%
10	Caution Money*	300,000		300,000	297,000	-3,000	99%
11	Student ID fees	90,000		90,000	74,750	-15,250	83%
12	KUCCPS fees	450,000		450,000	442,500	-7,500	98%
13	Development fees	420,000		420,000	1,782,000	1,362,000	424%
14	Student union fees	1,015,200		1,015,200	441,600	-573,600	43%
15	Examination fees	1,800,000		1,800,000	2,540,380	740,380	141%
16	Capitation	29,640,000		29,640,000	6,592,500	-23,047,500	22%
17	Prequalification documents	-		-	4,000	4,000	
18	Kitchen	4,204,000		4,204,000	4,453,152	249,152	106%
19	PU -ECDE	330,000		330,000	-	-330,000	0%
20	Boarding fee	7,500,000		7,500,000	2,529,000	-4,971,000	34%
21	PU Welding	200,000		200,000	2,180,000	1,980,000	1090%
22	Langata TVC	5,000,000		5,000,000	15,927,167	10,927,167	319%
	GRAND TOTAL	99,377,920		99,377,920	53,607,744	-45,770,176	54%

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

S/No.	Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Utilization Difference
		2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022
	Expenses						
23	Tuition & Curriculum costs	25,160,745		25,160,745	10,069,640	-15,091,105	40%
24	Activities & sports expenses	9,535,205		9,535,205	1,026,515	-8,508,690	11%
25	Examination expenses	1,800,000		1,800,000	3,022,770	1,222,770	168%
26	EWC Costs	9,535,205		9,535,205	372,910	-9,162,295	4%
27	Repairs, maintenance & improvement expenses	3,448,800		3,448,800	255,020	-3,193,780	7%
28	Attachment expenses	5,739,800		5,739,800	398,542	-5,341,258	7%
29	Registry expenses	2,833,150		2,833,150	1,500	-2,831,650	0%
30	Medical expenses	3,910,500		3,910,500	113,166	-3,797,334	3%
31	Student union expenses	1,015,200		1,015,200	189,756	-825,444	19%
32	Student ID expenses	90,000		90,000	112,840	22,840	125%
33	Lang'ata TVC expenses	5,000,000		5,000,000	7,140,870	2,140,870	143%
34	Kitchen PU expenses	4,204,000		4,204,000	4,098,074	-105,926	97%
35	Boarding expenses	7,500,000		7,500,000	3,672,283	-3,827,717	49%
36	Welding Production unit expenses	200,000		200,000	2,319,440	2,119,440	1160%
37	Development	820,000		820,000	-	-820,000	0%
38	Salaries and wages	15,699,600		15,699,600	5,340,486	-10,359,114	34%
39	Management expenses	5,420,760		5,420,760	1,786,150	-3,634,610	33%
40	KUCCPS	450,000		450,000	63,000	-450,000	14%
41	HDBT Expenses	60,000		60,000	-	-60,000	0%
	TOTAL EXPENSES	102,422,965		102,422,965	39,919,962	-62,503,003	39%

BUDGET VARIANCE EXPLANATION

S/No.	Description	Utilization Difference	Explanations for variances above 10%
	Revenue	%	
1	Tuition fees	55%	Low number of continuing students contribution hindered achievement of target
2	Personnel Emoluments fees	14%	Low number of continuing students contribution hindered achievement of target
3	Electricity water & conservancy fees	43%	Low number of continuing students contribution hindered achievement of target
4	Local travel & transport fees	34%	Low number of continuing students contribution hindered achievement of target
5	Repairs, maintenance & improvement fees	40%	Low number of continuing students contribution hindered achievement of target
6	Activity fees	18%	Low number of continuing students contribution hindered achievement of target
7	Attachment fees	11%	Low number of continuing students contribution hindered achievement of target
8	Registration fees	98%	
9	Medical fees	220%	Our budget figure had not anticipated all student contributions
10	Caution Money*	99%	
11	Student ID fees	83%	Introduced in the last financial year and continuing students did not reach our targets
12	KUCCPS fees	98%	
13	Development fees	424%	Introduced in the last financial year and continuing students were invoiced as well. This was not factored in the budget
14	Student union fees	43%	Low number of continuing students contribution hindered achievement of target
15	Examination fees	141%	More students than anticipated registered for exams
16	Capitation	22%	MoE didn't approve all our student data for capitation. Hence low disbursement.
17	Prequalification documents		
18	Kitchen	106%	
19	PU -ECDE	0%	
20	Boarding fee	34%	Low uptake of boarding among continuing students
21	PU Welding	1090%	Our budget figure had not anticipated the magnitude of opportunity available.
22	Langata TVC	319%	In our budget we had anticipated completion of the project and only management of college operations. Funds recorded were for the building.
	GRAND TOTAL	54%	

Kajiado West Technical & Vocational College
 Annual Report and Financial Statements for the year ended 30th June 2022

S/No.	Description	Utilization Difference	Explanations for variances above 10%
	Expenses		
23	Tuition & Curriculum costs	40%	Funds available did not enable the College to implement the vote head exhaustively.
24	Activities & sports expenses	11%	Funds available did not enable the College to implement the vote head exhaustively.
25	Examination expenses	168%	Materials for examination were more than anticipated.
26	EWC Costs	4%	Funds available did not enable the College to implement the vote head exhaustively.
27	Repairs, maintenance & improvement expenses	7%	Funds available did not enable the College to implement the vote head exhaustively.
28	Attachment expenses	7%	Funds available did not enable the College to implement the vote head exhaustively.
29	Registry expenses	0%	
30	Medical expenses	3%	Students didn't require medical attention to exhaust the pool.
31	Student union expenses	19%	Funds available did not enable the College to implement the vote head exhaustively.
32	Student ID expenses	125%	The charge for the Student ID cards went up in the course of the year.
33	Lang'ata TVC expenses	143%	In our budget we had anticipated completion of the project and only management of college operations. Funds recorded were for the building.
34	Kitchen PU expenses	97%	
35	Boarding expenses	49%	Funds available did not enable the College to implement the vote head exhaustively.
36	Welding Production unit expenses	1160%	Materials needed to fulfill the order were more than anticipated.
37	Development	0%	
38	Salaries and wages	34%	Funds available did not enable the College to implement the vote head exhaustively.
39	Management expenses	33%	Funds available did not enable the College to implement the vote head exhaustively.
40	KUCCPS	14%	Majority of students reported having already paid KUCCPS directly
41	HDBT Expenses	0%	
	TOTAL EXPENSES	39%	

XVIII. Notes to the Financial Statements

1. General Information

Kajiado West Technical & Vocational College is established by and derives its authority and accountability from TVET Act. The College is wholly owned by the Government of Kenya and is domiciled in Kenya. The College's principal activity is to provide for coordinated assessment, examination and certification; to institute a mechanism for promoting access and equity in training; to assure standards, quality and relevance in technical and vocational education and training and for connected purposes as guided by the Constitution and Statutes of Kenya, and mandated regulatory and supervisory bodies.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except. 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 the *College's* accounting policies.

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

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

Adoption of New and Revised Standards

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2022.

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.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.

Standard	Effective date and impact:
IPSAS 42: Social Benefits	<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 College 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> <p>(a) The nature of such social benefits provided by the College;</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 College's financial performance, financial position and cash flows.</p>

**Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022**

Standard	Effective date and impact:
	This will require disclosure of College contributions in areas such as NSSF Contributions paid and outstanding and any other benefits afforded to the staff and administration.

iii. Early adoption of standards

(The College) did not early-adopt any new or amended standards in year 2022.

3. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the College and can be measured reliably. Capitation is 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

The College recognizes revenue from rendering of services at the point of inception of service.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Other Income

Revenue from other income is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and services 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 College.

b) Budget information

The original budget for FY 2021/2022 was approved by the Board on 27th January 2021. No subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

The College'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 the section *of budget and actual comparison* of these financial statements.

c) Taxes

Current income tax

The College is exempt from paying taxes as per **schedule 10** of the **Income Tax Act**.

d) Biological assets

Biological assets are valued at estimated market value.

e) Property, plant and equipment

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

Impairment of financial assets

The College assesses at each reporting date whether there is objective evidence that a financial asset is impaired. A financial asset 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 College of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or an College of debtors are experiencing significant financial difficulty
- The probability that debtors will enter bankruptcy or other financial reorganization

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 College 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.

Loans and borrowing

After initial recognition, borrowings are subsequently measured at balance remaining outstanding at the reporting date.

f) Nature and purpose of reserves

The College creates and maintains reserves in terms of specific requirements. *(College to state the reserves maintained and appropriate policies adopted).*

g) Changes in accounting policies and estimates

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

h) Employee benefits

Retirement benefit plans

The College provides retirement benefits for its employees. Defined contribution plans are post-employment benefit plans which are mandatory contributions under the NSSF Statute.

i) Related parties

The College 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 College, or vice versa. Members of key management are regarded as related parties and comprise the Board members, the Principal and senior managers.

j) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, Bank account balances include amounts held at the Co-operative Bank of Kenya and Equity Bank at the end of the financial year.

k) Comparative figures

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

l) Subsequent events

The College received the final report from the Office of the Auditor General for the previous three financial years. The observations and recommendations therein have yet to be implemented and acted upon. The comparative figures thus presented are from those adopted by the auditors.

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the College's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The College based its assumptions and estimates on parameters available when the consolidated financial statements were prepared.

As the College begun operations, the following were the adopted values of Property, Plant & Equipment indicated as adopted by the Board of Governors.

Land: KES 18,000,000 for the fifteen (15) acres the College sits on valued at Kenya Shillings One Million, Two Hundred Thousand each. Information from adoption of value at Board meeting of 7th August 2018 after briefing by the Board Chairperson on consultation with local residents and leadership. Proper valuation to be considered once title deed is processed.

Building: Valued at Kenya Shillings Fifty Four Million, One Hundred and Sixty Five Thousand, Three Hundred and Thirty Five (KES 54,165,335) information derived from the Winning tender document from mentoring institution.

Computers: Valued at Kenya Shillings Four Million (KES 4,000,000). Information from adoption of value at Board meeting of 7th August 2018 after briefing by the Principal of mentor institution and County Director at the time.

Computers: Valued at Kenya Shillings Two Million (KES 2,000,000). Information from adoption of value at Board meeting of 7th August 2018 after briefing by the Principal of mentor institution and County Director at the time.

These are the base values which are carried in the financial statements.

However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the College. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

5. Transfers from other National Government entities

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

Description	2021-2022	2020-2021
	KShs	KShs
Unconditional grants		
Capitation grants	6,592,500	5,475,000
	6,592,500	5,475,000
Conditional grants		
The proposed Lang'ata TVC	15,927,167	20,000,000
Total government grants and subsidies	15,927,167	20,000,000

(a) Transfers from other Government entities (Categorized)

Name of the organization sending the grant	Amount recognized to Statement of Comprehensive Income	Amount recognised in capital fund.	Total grant income during the year	2020-2021
	KShs	KShs	KShs	KShs
Ministry of Education/State Department of Vocational & Technical Training - For the Proposed Lang'ata TVC		15,927,167	15,927,167	20,000,000
Ministry of Education/State Department of Vocational & Technical Training - Capitation grant for the year ended 30th June 2022	6,592,500		6,592,500	5,475,000
Total	6,592,500	15,927,167	22,519,667	25,475,000

6. Rendering of Services

Description	2021-2022	2020-2021
	KShs	KShs
Tuition fees	7,211,600	3,295,700
Activity fees	1,232,800	653,250
Personnel Emoluments	1,835,000	1,506,000
Electricity water & conservancy	1,196,420	635,700
Local travel & transport	1,098,480	582,075
Repairs, maintenance and improvement	603,715	320,775
Attachment fees	1,326,000	585,000
Total revenue from the rendering of services	14,504,015	7,578,500

The income recorded under this heading is the charge prescribed by Permanent Secretary, State Department of Vocational & Technical Training, Ministry of Education. The breakdown of the charge of KES 26,420 is obtained from KATTI (Kenya Association of Technical Training Institutions) as charges per student as follows:

Vote head	Amount
	Kshs
Tuition fees	7,180
Activity fees	3,350
Personnel Emoluments	5,000
Electricity water & conservancy	3,260
Local travel & transport	2,985
Repairs, maintenance and improvement	1,645
Attachment fees	3,000
Total	26,420

Description	2021-2022	2020-2021
Students charged	367	286

7. Other income

Description	2021-2022	2020-2021
	KShs	KShs
Boarding fee	2,529,000	1,668,000
Cafeteria	4,453,152	2,601,115
Development fee	1,782,000	1,152,000
Registration	295,000	124,000
Medical	330,300	172,800

**Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022**

KUCCPS	442,500	160,500
Student ID	74,750	48,000
Examination fees	2,540,380	1,474,280
Farm	176,644	1,319
Computer packages fees	4,000	-
Prequalification charge	4,000	39,000
Welding PU	2,180,000	-
Total revenue from the sale of goods	14,811,726	7,441,014

Collections under these vote-heads are for essential services offered in the course of operations for the College.

8. Use Of Goods And Services

Description	2021-2022	2020-2021
		KShs
Tuition & curriculum costs	5,644,996	4,258,572
Activity and sports costs	1,026,515	234,773
Examination costs	3,022,770	1,295,289
Boarding unit costs	3,672,283	1,162,725
Electricity water & conservancy costs	372,910	154,279
Repairs, maintenance and improvement costs	255,020	154,135
Attachment costs	398,542	80,093
KUCCPS Charge		60,000
Medical Costs	113,166	106,842
Computer package costs		2,030
ECDE costs		1,000
Registry costs	1,500	-
Driving lessons costs		389,000
Cafeteria costs	4,098,074	1,587,473
Preq. costs		13,960
Student ID costs	112,840	
Welding Production unit costs	2,319,440	
Total good and services	21,038,056	9,500,171

9. Employee Costs

	2021-2022	2020-2021
	Kshs	KShs
Salaries and wages	5,436,526	3,882,681
Employee costs	5,436,526	3,882,681

10. Management Expenses

Description	2021-2022	2020-2021
	KShs	KShs
Management expenses	1,786,150	2,059,599
Total management expenses	1,786,150	2,059,599

11. Depreciation expense

Description	2021-2022	2020-2021
	KShs	KShs
Property, plant and equipment	9,588,524	17,217,845
Total depreciation	9,588,524	17,217,845

12. Cash and Cash Equivalents

Description	2021-2022	2020-2021
	KShs	KShs
Current account	11,533,953	2,623,654
Cash	9,585	404,348
Total cash and cash equivalents	11,543,538	3,028,002

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

Financial Institution	Account number	2021-2022	2020-2021
		Kshs	Kshs
a) Current Account			
Co-operative Bank	01139543968000	7,625,599	2,956,474
	01139543968001	183,088	307,962
	01139543968002	3,722,722	491,990
Equity Bank, etc.	0730278759623	2,544	2,644
Sub- Total		11,533,953	3,759,071
Cash at hand		9,585	33,288
Sub- Total		9,585	33,288
Grand Total		11,543,538	3,792,359

13. Receivables from Exchange transactions

13(a) Current Receivables from Exchange transactions

Description	2021-2022	2020-2021
		KShs
Current receivables		
Student debtors	14,726,207	13,905,570
Total current receivables	14,726,207	13,905,570

14. Property, Plant and Equipment

	Land and Buildings	Furniture and fittings	Computers	Plant and equipment	Capital Work in progress	Total
Cost	Shs	Shs	Shs	Shs	Shs	Shs
At 30 th June 2020	69,898,205	2,541,530	4,000,000	50,057,000	-	126,496,735
Additions	10,000	1,737,261	26,100		2,385,815	4,159,176
At 30 th June 2021	69,908,205	4,278,791	4,026,100	50,057,000	2,385,815	130,655,911
Additions					45,935,441	45,935,441
At 30 th June 2022	69,908,205	4,278,791	4,026,100	50,057,000	48,321,256	176,591,352
Depreciation and impairment						-
At 30 th June 2020	1,285,595	548,361	2,040,000	12,112,936	-	15,986,892
Depreciation	6,862,261	373,043	496,525	9,486,016		17,217,845
At 30 th June 2021	8,147,856	921,404	2,536,525	21,598,952	-	33,204,737
Depreciation	6,862,261	373,043	496,525	9,486,016		17,217,845
At 30 th June 2022	8,147,856	921,404	2,536,525	21,598,952	-	33,204,737
Net book values						
At 30 th June 2022	61,760,349	3,357,387	1,489,575	28,458,048		95,065,359
At 30 th June 2021	61,760,349	3,357,387	1,489,575	28,458,048		95,065,359
At 30 th June 2020	68,612,610	1,993,169	1,960,000	37,944,064	-	110,509,843

Work in Progress is the component of unfinished projects.

- i. Kitchen & Dining hall construction Amount spent Kshs 2,385,815
- ii. The proposed Lang'ata TVC amount spent Kshs 45,935,441

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

Valuation

As per National Treasury guidelines, Land and buildings were identified and valued as per the National Liabilities and Management Policy and guidelines (Issued June 2020). These amounts were adopted in the financial statements on 30th June 2022.

15. Trade and Other Payables from Exchange transactions

Description	2021-2022	2020-2021
	Kshs	KShs
Trade payables	8,207,921	13,785,234
Fees paid in advance		856,380
Loan from Mentor Institution	520,000	300,000
Total trade and other payables	8,727,921	14,941,614

16. Borrowings

Description	2021-2022	2020-2021
	Kshs	Kshs
Balance at beginning of the year	300,000	600,000
Domestic borrowings during the year	220,000	300,000
Repayments of domestic borrowings during the year	0	(600,000)
Balance at end of the year	520,000	300,000

17. Financial Risk Management

The College's activities expose it to a variety of financial risks including credit and liquidity risks. The College's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The company does not hedge any risks and has in place policies to ensure that trainees make good on their fees payment obligation.

18. Related Party Balances

Nature of related party relationships

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

Other related parties include:

- i) The National Government;
- ii) The Parent Ministry;
- iii) Key management;
- iv) Board of directors;

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Transactions with Related Parties		
B) Purchases from related parties		
Purchases of electricity from kplc	316,540	287,663
Purchase of foodstuff from govt service providers	380,000	220,000
Total	696,540	507,663
a) Grants /Transfers from the Government		
Capitation Grants from National Govt	6,592,500	5,475,000
Proposed Lang'ata TVC funds	15,927,167	20,000,000
Total	22,519,667	25,475,000
b) Key Management Compensation		
Management expenses	1,786,150	2,059,599
Total	1,786,150	2,059,599

19. Events After The Reporting Period

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

20. Ultimate And Holding College

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

21. Currency

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

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

XIX. Appendices

Appendix 1: Implementation Status of Auditor-General Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
NRB.R.O/KAJIADO WEST/2018/2019/ (20)				
REPORT ON FINANCIAL STATEMENTS				
	Inaccuracies in the financial statements	Corrected	Resolved	
	Unsupported balances	Schedules provided	Resolved	
	Unsupported cash and cash equivalents	Proper bank certificates provided	Resolved	
	Unvalued Non-current assets	Valuations to be sought	Not resolved	30 th June 2023
	Budgetary Control and performance	Factors beyond control of board and management affect budgetary performance	Not resolved	30 th June 2023
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
	Irregular engagement of security services	Proper engagement process delays	Resolved	
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Lack of Internal Audit Function and Internal Audit Committee	Audit Committee and function and responsibilities in place.	Resolved	
	Internal Control Weakness	Laws, policies and procedures to be implemented, maintained and improved.	Not resolved	30 th June 2022
	ICT Environment	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2022
NRB.R.O/KAJIADO WEST/2019/2020/ (20)				
REPORT ON FINANCIAL STATEMENTS				
	Inaccuracies in the financial statements	Corrected	Resolved	
	Unsupported balances	Schedules provided	Resolved	
	Budgetary Control and performance	Factors beyond control of board and management affect budgetary performance	Not resolved	30 th June 2023
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
	Irregular engagement of security services	Proper engagement process delays	Resolved	
	Delay in completion of LTVC	Factors beyond control of board and management affecting completion	Resolved	
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Lack of Internal Audit Function and Internal Audit Committee	Audit Committee and function and responsibilities in place.	Resolved	
	ICT Environment	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2023
	Lack of disaster recovery plan	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2023
	Lack of risk management policy	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2023
NRB.R.O/KAJIADO WEST/2020/2021/ (19)				
REPORT ON FINANCIAL STATEMENTS				
	Inaccuracies in the financial statements	Corrected	Resolved	
	Unsupported balances	Schedules provided	Resolved	
	Budgetary Control and performance	Factors beyond control of board and management affect budgetary performance	Not resolved	30 th June 2023
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
	Irregular Procurement of Construction works of	Proper engagement process delays	Resolved	

Kajiado West Technical & Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	College Kitchen and dining hall.			
	Delay in completion of LTVC	Factors beyond control of board and management affecting completion	Resolved	
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
	Lack of Internal Audit Function and Internal Audit Committee	Audit Committee and function and responsibilities in place.	Resolved	
	ICT Environment	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2023
	Lack of disaster recovery plan	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2023
	Lack of risk management policy	Policies and procedures to be developed, implemented, maintained and improved.	Not resolved	30 th June 2023

Appendix II: Projects Implemented by Kajiado West Technical & Vocational College

Projects

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1. Construction of Twin workshops, offices & Lecture Halls for the Proposed Lang'ata TVC	MOE/VTT/22/ 2018/2019	GoK	1 Year	26,828,963	No	Yes
2. Kitchen & Dining hall project		Self	3 year		No	Yes

Status of Projects completion

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Construction of Twin workshops, offices & Lecture Halls for the Proposed Lang'ata TVC	56,828,963	45,935,441	100%	56,828,963	45,935,441	GoK/MoE
2	Kitchen & Dining hall project	15,000,000	2,385,815	23%	15,000,000	2,385,815	A-I-A

10

