

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
P/

DATE: **OF** 23 MAR 2022

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CLERK AT THE OFFICE OF THE AUDITOR-GENERAL

18/2/2022

THE AUDITOR-GENERAL

ON

**BUMBE TECHNICAL TRAINING
INSTITUTE**

**FOR THE YEAR ENDED
30 JUNE, 2019**



BUMBE TECHNICAL TRAINING INSTITUTE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30-06-2019

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

**BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 30-06-2019**

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**BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 30-06-2019**

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Bumbe Technical Training Institute is a public institution established in 1986 to succeed the Bumbe Technical secondary school which was established in the 1977 to offer technical secondary education up to form four. Bumbe Technical Training Institute was registered as Technical Training Institution in October 2004 and was incorporated under the TVET Act 2013. Bumbe is domiciled in Kenya and has no branches.

The institute is located on the shores of Lake Victoria along the Bumala-Sio Port-Port Victoria road, in Samia Sub County, Funyula constituency, Bwiri Location. It stands on a 10-acre piece of land. The initial capital for the construction of the technical school was extended by the local community the Anglican Church of Kenya (ACK) and supported by the ministry of education (MOE). Bumbe Technical Training Institute is aligned with the ministry of education Vision, Mission and Objectives. Its priorities are in line with the National TVET policy and Vision 2030. Bumbe TTI is currently running six academic Departments as listed below:

1. Building & Civil Engineering Department
2. Business & Liberal and Information Studies
3. Institutional Management
4. Electrical & Electronic Department
5. Automotive Department
6. ICT Department

The institution is offering courses ranging from Artisan, Craft and Diploma.

Bumbe Technical Training Institute is ISO 9001:2008 Certified

(b) Principal Activities

The mandate of Bumbe T.T.I encompasses the following:

1. Training and developing middle level manpower for national development,
2. Advancing, transmitting and enhancing technical and entrepreneurial skills and knowledge for self-employment and the national production system,
3. Offering courses leading to the award of up to diploma certificates in TVET programmes in collaboration with other tertiary institutions and appropriate industries across the board.

Quality policy statement

Bumbe TTI is committed to be a centre of excellence in research, innovation & technical training by providing research driven technical & entrepreneurial training for self-reliance in a competitive market and national production system.

In pursuit of this commitment, the institute shall comply with all applicable requirements and continually improve its effectiveness by implementing a quality management system based on ISO 9001:2008.

(c) Key Management

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

- Board of Governors
- Principal
- Deputy Principal Administration
- Deputy Principal Academics
- Dean of Students
- Registrar

(d) Fiduciary Management

The key management personnel who held office during the financial year 2018/2019 were:

No.	Name	Designation
1.	Mr.CalestusWanjalaOmilo	Principal
2.	Mr. Joseph OkumuOgot	Deputy Principal Administration
3.	Ms Celestine Mudiwo	Deputy Principal Academics
4.	Mr.ShabanNohammedNamatsi	Registrar
4.	Mr. Henry Nyongesa	Dean Of Students

**BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 30-06-2019**

KEY ENTITY INFORMATION AND MANAGEMENT

(e) BUMBE TECHNICAL TRAINING INSTITUTE HEADQUARTERS

P.O. Box 440-50406
Funyula KENYA
Bumala – Sio Port – Port Victoria Road

(f) BUMBE TECHNICAL TRAINING INSTITUTE CONTACTS

Telephone: 254736391750
E-mail: bumbetec@hayoo.com
Website: www.bumbe.ac.ke

(g) BUMBE TECHNICAL TRAINING INSTITUTE BANKERS

1. National bank of Kenya
P.O. Box 264 - 50400
Busia, Kenya
2. Kenya Commercial Bank
P.O. Box 271 - 50401
Port Victoria




Independent Auditors


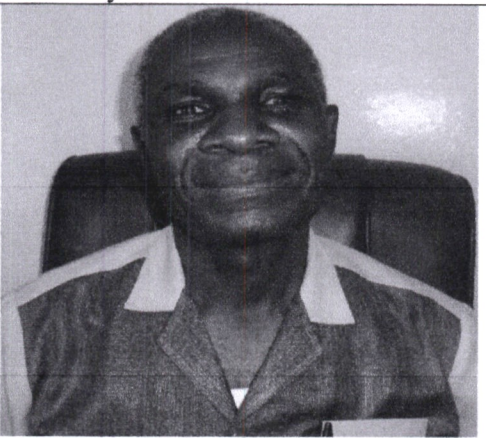

Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

THE BOARD OF GOVERNORS

 <p>Prof. John o. Shiundu Chairman of the Board Tel. +254723 333 560/+254734 970 214 Lecturer Masinde Muliro University Box 190-50100 Kakamega E-Mail: jshiundu@mmust.ac.ke</p>	<p>Date of birth. 1948</p> <p>Professor of education at Masinde Muliro University of Science and Technology, Kakamega</p> <p>Chairman Board of governors Member of Finance , Planning and Development committee</p>
 <p>Mrs. Ruth Anyango Ouko Member of the Board B.Sc. Agriculture (university of Nairobi)</p>	<p>Date of birth. 1964</p> <p>Quality inspector, Mumias Sugar Co. Ltd Busia zone</p> <p>Member of Finance , Planning and Development committee</p>
 <p>Mrs. Dophine Taaka Member of the Board B.sc. Science Tourism)- Moi University</p>	<p>Date of Birth. 1978</p> <p>Branch manager Auto Xpress Limited, Kakamega</p> <p>Member of Academic, Human Resource Welfare committee</p>

	<p>Date of birth. 1971</p> <p>Secretary to the Board of Governors</p> <p>M. Ph c – Human Resource Development</p> <ul style="list-style-type: none"> - Bachelor of Education (Science) Second class honours - Diploma in Sciences & Technical Education - Diploma in Management
<p>Mr. Calestus Wanjala Omilo Secretary to the Board</p>	<p>Date of Birth. 1962</p> <p>Certified Public Accountant of Kenya (member of ICPAK)-Practising</p> <p>Chairman Finance , Planning and Development committee</p>
	<p>Date of Birth. 1977</p> <p>Advocate of high court of Kenya</p> <p>Member Academic, Human Resource Welfare committee</p> <p>Chairperson Audit Committee</p>
<p>Mr. John O. Messo Member of the Board MBA(Finance) BBM(MMUST) CPA(K) Box 487 – 50100 Kakamega Tel. +254721 499 979 Email: johnmesso@yahoo.kenya.com</p>	
<p>Ms. Ann Wanjiku Mwangi Member of the Board Bachelor of Laws</p>	



Mr. Peter Odhiambo Kochola
 Member of the Board
 B.sc. Electrical Engineering
 (University of Nairobi)

Date of Birth. 1954
 Registered Electrical Engineer, lecturer KIHBT
 Nairobi




Chairman Academic, Human Resource Welfare
 committee

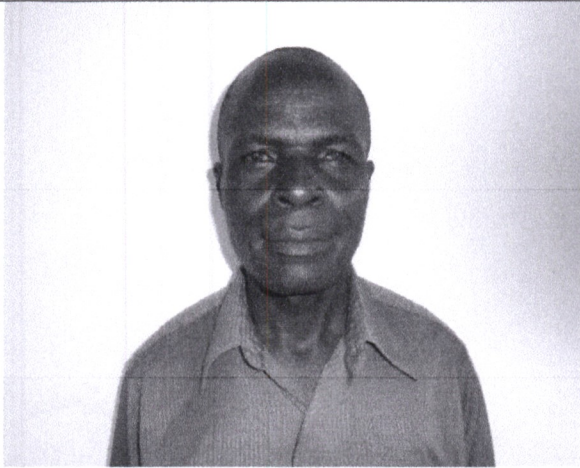
Member Audit Committee

BOARD COMMITTEES

NO	COMMITTEE	MEMBERS
1.	Finance & Development	<ul style="list-style-type: none"> - John Messo - Prof. John O. Shiundu - Ruth Anyango Ouko - Calestus W. Omilo-Principal
2.	Academics & Human Resource	<ul style="list-style-type: none"> - Peter Odhiambo Kochola - Dolphine Taka Barasa - Anne Mwangi - Calestus W. Omilo-Principal
3.	Audit Committee	<ul style="list-style-type: none"> - Peter Odhiambo Kochola - George Olewe-County Director /PS representative - Anne Mwangi - Calestus W. Omilo-Principal

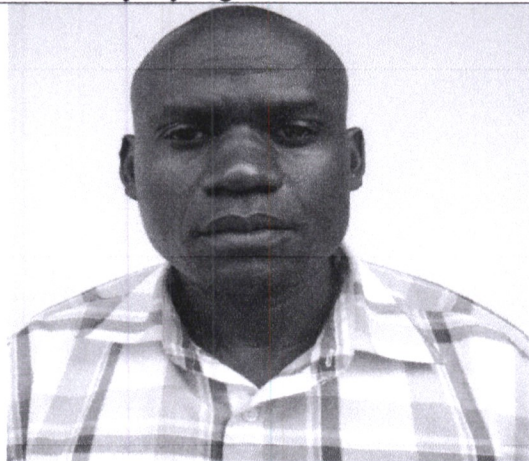
MANAGEMENT TEAM

 <p>Mr. Calestus Wanjala Omilo</p>	<p>Principal Date of birth. 1971</p> <p>Secretary to the Board of Governors</p> <p>M. Ph c – Human Resource Development</p> <ul style="list-style-type: none"> - Bachelor of Education (Science) second class honours - Diploma in Sciences & Technical Education - Diploma in Management
 <p>Mr. Joseph Okumu Ogot</p>	<p>Deputy Principal - Administration</p>
 <p>Mrs Celestine Mudiwo</p>	<p>Date of birth. 1970</p> <ul style="list-style-type: none"> - Diploma in Technical Education (Fashion Design & Garment Making) <p>Deputy Principal Academics</p>



Mr. Henry Nyongesa Odhiambo

Dean of students



Mr. Shaban Mohammed Namatsi

Date of birth. 1981

- Bachelor of Science (Computer Science)

Registrar

CHAIRMAN'S REPORT

I am happy to give the following report about Bumbe TT highlighting the achievement of the institute during the financial year 2018/2019. We appreciate the government funding programs that has improved the infrastructure which has enabled us to remain relevant in TVET. In particular, we appreciate the construction of Building Technology workshop block and the new equipment that we received from the Ministry of education on 15th Dec, 2018

The excellence seen in technical skills training has not been easy over the years but now we are focused to do better. Equipment in Building and Civil Engineering from AVIC was received Rapid increase in trainees enrolment within the financial year 2018/2019. It is our prayer that the government shall continue to put in more resources to the TVET sector so that we can produce a workforce with relevant skills to handle the 21ST Century challenges experienced both nationally and globally.

A number of capacity building activities took place for the trainers, support staff and board members, as well as Induction for the Board of Governors in Kisumu Hotel from 22nd to 24.3.2019. We managed to hire more personnel in critical areas in the year (trainers and support staff).

The Ministry of Education appointed Bumbe TTI to mentor the proposed Erection and Completion of Twin Workshops, Classrooms and Offices' Block (2-storey) in a number of constituencies in Busia County and also Kakamega County (Khwisero Constituency). A lot of renovations of the institute facilities during the financial year e.g. Painting of buildings, acquisition of more student chairs, furniture in the offices and re-location of Administration offices and staff lounge. We also acquired a tent to support in training space.

The institution is in the process of transiting to ISO 9001:2015 Certification, during the year we underwent the induction of the Board on the process and also trained staff on internal Audit.

The Principal Secretary State Department of Vocational Technical Training Dr Kevit Desai made an official visit to the Institution to inaugurate the Board of Governors for Okame and Bunyala TVCs on 1/2/2019. This was a boost to our morale as the Bumbe TTI community. I would therefore request the Ministry of Education through the state Department of TVET to consider funding of new courses in Fresh water Lake Science by helping the institution acquire structures and equipment. This will go a long way in addressing the labor shortage in this field in this region as well as tapping into the blue economy that is now a clarion call across the globe.

Although there were some challenges, but we managed to handle them and some are still being tackled. There are strategies in place to make the institution move forward and attain a bright future. Some of the challenges faced are, shortage of classrooms training workshops, hostels, clean water, and a secure fence. These challenges if addressed, the institute will be the envy of other TVET institutions in the region and a comfortable place for would- be trainees in the future.

REPORT OF THE PRINCIPAL

During the Financial year 2018/2019, Bumbe Technical Training Institute achieved significantly in terms of development. Although several challenges have been experienced which had negative impact towards the achievement of our goals and objectives,. Despite of these challenges, there are strategies in place to make the institution move forward and achieve higher.

This report highlights the achievements and challenges experienced during the financial year 2018/2019 and Strategies for the way forward are then outlined.

ACHIEVEMENTS

1) STUDENT AFFAIRS

ENROLMENT

Bumbe Technical Training institute experienced rapid increase in trainees' enrolment during the financial year 2018/2019. During the year, over 600 new trainees' were admitted increasing the trainees' enrolment to 1450, by close of the financial year. There was also a drop out of trainees' due to lack of fees, upkeep and other personal issues like pregnancies and job seeking. The increase of trainees' resulted in an increase on the demand for the available facilities especially the furniture, classrooms and sanitary facilities. Kenya Commercial (KCB) Bank sponsored ninety two trainees to train in fish farming Technology.

2) HUMAN RESOURCES MANAGEMENT

a. Staff Establishment.

Currently the institution has 38 trainers employed by the Public Service Commission and 32 trainers employed by the Board of Governors. In addition, the institute has 40 non-teaching staff employed by the Board of Governors. During the year the Institute experienced a huge staff movement where three trainers were deployed to positions of responsibility and were transferred to other institutions to take up positions of Deputy Principals. Further, some of the trainers employed on BOG terms got employment by the county government of Busia and one was granted study leave. The Institute needs to hire new staff to fill the gap.

b. The Board managed to hire more personnel in critical areas in the year, namely: -

- i. Procurement Officer
- ii. Technician in Electrical and Electronics department
- iii. Technician in Automotive Engineering department
- iv. Technician in Food & Beverage – Institutional Management Department

Ten more trainers were also hired

Capacity Building for staff/ Board of Governors

- During the year a number of capacity building activities took place for the trainers support staff as well as board members.
 - Conducted capacity building for members of staff, members of Administration and student leaders.
 - Inducted for the Board of Governors in Kisumu Hotel from 22nd February to 1st March 2019.

3) CURRICULUM

Bumbe Technical Training institute runs a number of courses in six departments. Among the new courses introduced during the year was driving.

During the year various academic activities went on as planned. a number of co-curricular activities also took place where the trainees participated in various competitions and their performance was satisfactory. They excelled in some exhibits up to the national levels in the regional TVET fair and Drama competitions among others.

4) INFRASTRUCTURE DEVELOPMENT

a) MENTORED PROJECTS

The Ministry of Education appointed Bumbe TTI to mentor the proposed construction of Twin Workshops, Classrooms and Offices' Block (2-storey) in a number of constituencies in Busia and Kakamega Counties (Khwisero Constituency), some of which have been completed and are operational include :-

- 1) Okame and Bunyala TVCs in Busia County
- 2) Khwisero TVC, in Kakamega County (not complete)
- 3) Dr. Daniel Wako Murende TVC, in Busia County
- 4) Chamasiri TVC also in Busia County

b) RENOVATION AND FACELIFT OF FACILITIES

The Board of Governors carried out renovation of facilities and purchase of furniture for trainees and administration offices during the financial year. The renovations included Painting of buildings, re-location of Administration offices and staff lounge. The Board also acquired a tent to support in training space..

c) EQUIPMENT

The institute received Equipment in Building and Civil Engineering from AVIC on 15th December 2018. The equipment were installed in January 2019. These equipment required more space than was available; a few workshops were renovated to accommodate the equipment and a shade was constructed to accommodate the brick making machine. The Building and Civil Engineering workshop which is not yet complete had some finishes done on it to accommodate the equipment. To cope up with the increased equipment, the Board also renovated the old workshops

5) LINKAGE AND COLLABORATION

Bumbe Technical Training Institute entered into an MOU with the Kenya Commercial Bank and African Development Bank to train disengaged youths in Fish Farming Technology and Solar PVC installation respectively.

6) QUALITY CONTROL

The institute is in the process of transiting from ISO 9001:2008 to ISO 9001:2015 Certification. During the year the Board members were inducted on the requirement of ISO 9001: 2015 standard

Quality internal auditors were trained.

CHALLENGES.

1. **Low enrollment.** Bumbe Technical Training Institute is in the category of colleges expected to have over 5000 trainees, however the current enrolment stands at 1459 students.
2. **Constrained facilities.** Due to the rapid increase in trainees population there is pressure on the available facilities namely classrooms, workshops and hostels.
3. **Land for expansion.** Bumbe Technical Training wishes to get support to construct more facilities but the land is limiting.
4. **Low fee payment.** Most the trainees have delayed in paying fees and most of them are reluctant and not interested on applying for HELB loans.
5. **Delays in release of Government capitation and fees for the NYS sponsored trainees.**
The Institute suffered a financial crisis as the government delayed to disburse capitation to students enrolled by KUCCPS, on the other hand the National Youth Service sponsored students who form a third of the student population but their fees was not paid during the whole Financial year, this led to the institute into financial crisis.
6. **Delay in delivery by the suppliers.** The Institute had challenges with suppliers especially the contractors to where they failed deliver in time as promised.
7. **Delayed funding of Earmarked projects by the government.** There has been delay in releasing funds for projects planned for by the Ministry and hence leading to delay in starting and completion of the same.
8. **Means of transportation.** The institution has only one 52 seated bus to transport students and a double cabin pick up which is perennially breaking down. With the growing population these are inadequate.
9. **Security.** The institution is located on the boarder of Kenya and Uganda and this poses a major security risk. With no proper fencing, gate proper security monitoring mechanisms, it susceptible to terror attacks.
10. **Accessibility of the institution.** The road network to the institution is not good, the nearest tarmac road is 4km away from the institution, and hence difficulty in accessibility of the institution by the trainees who may wish to join the institute.
11. Poor Perceptions and attitude from the local community leading to poor support of the activities in the institution.
12. Lack of courses relevant to the cultural and economic activities of the local community especially in the field of the blue economy (Fresh water lake studies).

WAY FORWARD:

The Institute plans to:-

1. Acquire land for expansion from the community
2. Expand programs – Fresh Water Lake Studies given that Bumbe is located near Lake Victoria
3. Hire more staff due to the demand of expanding programmes
4. Acquire Bus ,Van and a motorcycle for training – Boda -Boda
5. Enhance security by constructing a modern gate and fencing, installing Biometric systems and CCTV monitoring
6. Collaborate with the community to build hostels and staff quarters.
7. Enhance capacity building for staff
8. Enhance students retention program by encouraging students to apply for HELB Loans
9. Encourage more collaborative activities between the institute and community
10. Intensify marketing strategies
11. Enter into MOUs with companies/industry
12. Install a network Mast at the institute

CORPORATE GOVERNANCE STATEMENT

The mandate of Bumbe TTI is training and developing middle level manpower for national development and self-employment. The institute offers programmes leading to the award of diploma, craft and Artisan certificates in Technical, Vocational and Entrepreneurial Education and Training. This mandate is derived from the TVET Act of 2013

To achieve its mandate, the institute is managed by the Board of Governors as the top organ in the hierarchy. The Administration consists of the Principal who is also the Secretary to the BOG, the Deputy Principals, Registrar, Dean of students and Heads of Departments.

The Board meets regularly as per the scheduled meetings for both full board and committees.

Functions of the Board of Governors

The functions of the BOG include:

- ❖ Fostering the institute's objective and developing policies and strategies conducive to the attainment of the institute Objective, Vision and Mission.
- ❖ Managing the institute's funds for the institute best interests.
- ❖ Receiving on behalf of the institute gifts, donations, grants or other monies and make disbursements to other bodies or persons.
- ❖ Providing for welfare of the staff and trainees of the institute.
- ❖ Making regulations governing institute's conduct and discipline of the staff and trainees.
- ❖ Appointing trainers upon such terms and conditions of service as approved.

The role of the board of governors:

- The main role is to oversee the operations of the institution.

COMMITTEES OF THE BOARD

The board has the following committees that help it in the running of its activities:-

- a) Finance and Development
- b) Academics and Human Resource
- c) Risk and Audit

Finance and Development:-

- a. Dr. John O. Messo – Chair
- b. Ms Ruth Ouko – Member
- c. Prof. John O. Shiundu – Member
- d. Mr. George O. Olewe – Member
- e. Mr. Calestus W. Omilo – Secretary

Academic and Human Resource:-

- a. Engineer Peter Kochola – Chair
- b. Ms Dolphine Taka – Member
- c. Ms. Anne Mwangi – Member
- d. Mr. Calestus W. Omilo – Secretary

Adhoc Committee

The chairman of the Adhoc committee is the chair of the full board. The membership shall be directed by the agenda.

Board Members Allowances

The board allowances were agreed upon as follows:-

- Members of the Board to get ksh.12,000 and transport allowance of Ksh.5,000.
- The Chairman of the Board to get Ksh.15,000 sitting allowance and transport allowance Ksh.5,000.

MANAGEMENT DISCUSSION AND ANALYSIS

- The institute has gone through challenges in carrying out its normal operation due to Government failure to wire funds for quarter three and four for financial year 2019.
- The total outstanding bill ksh.13, 286,776.00 for period ending 30th June, 2019.

The institute recorded an increase in fees payment and other revenue as per the analysis.

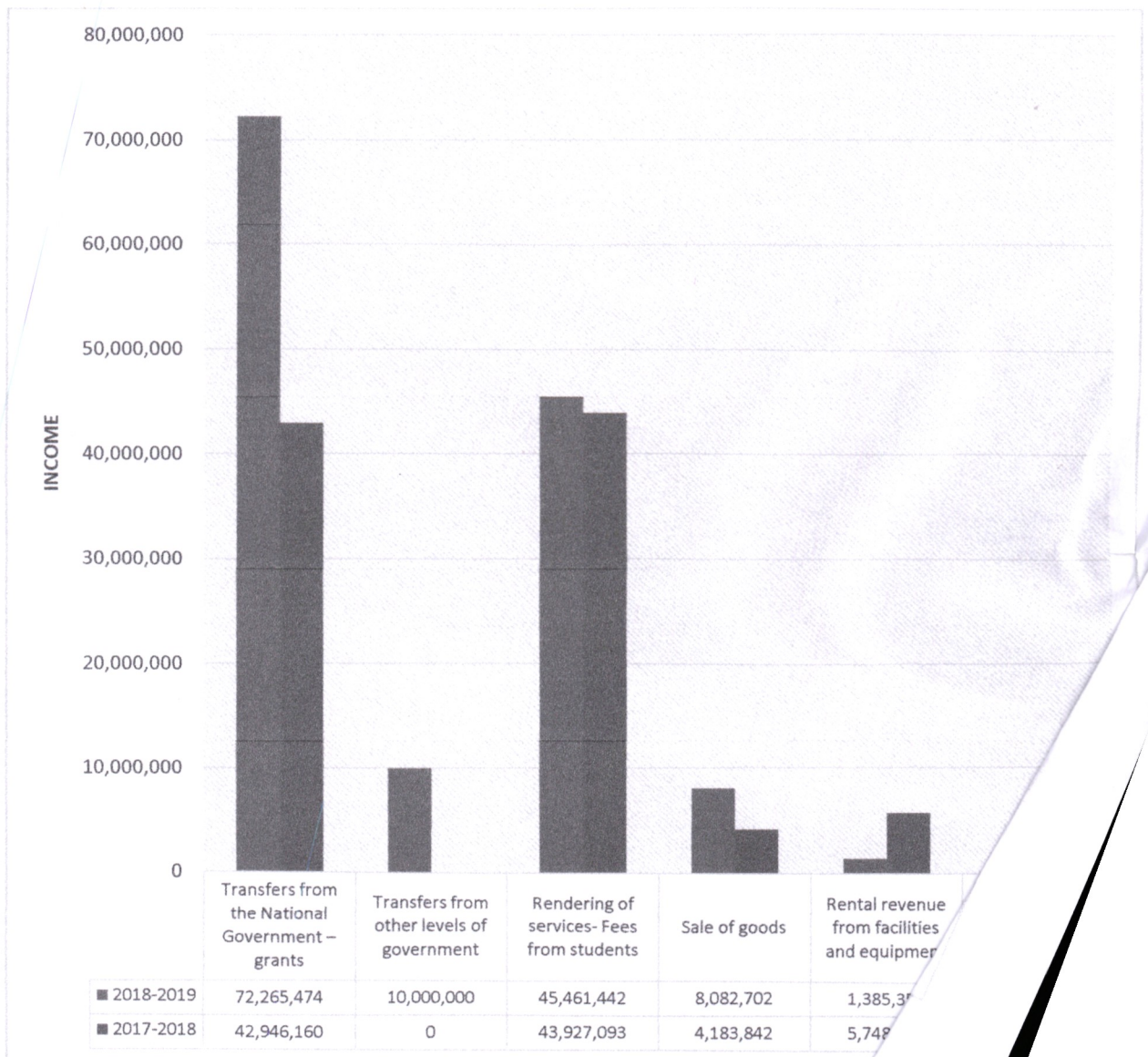


Figure1: financial performance

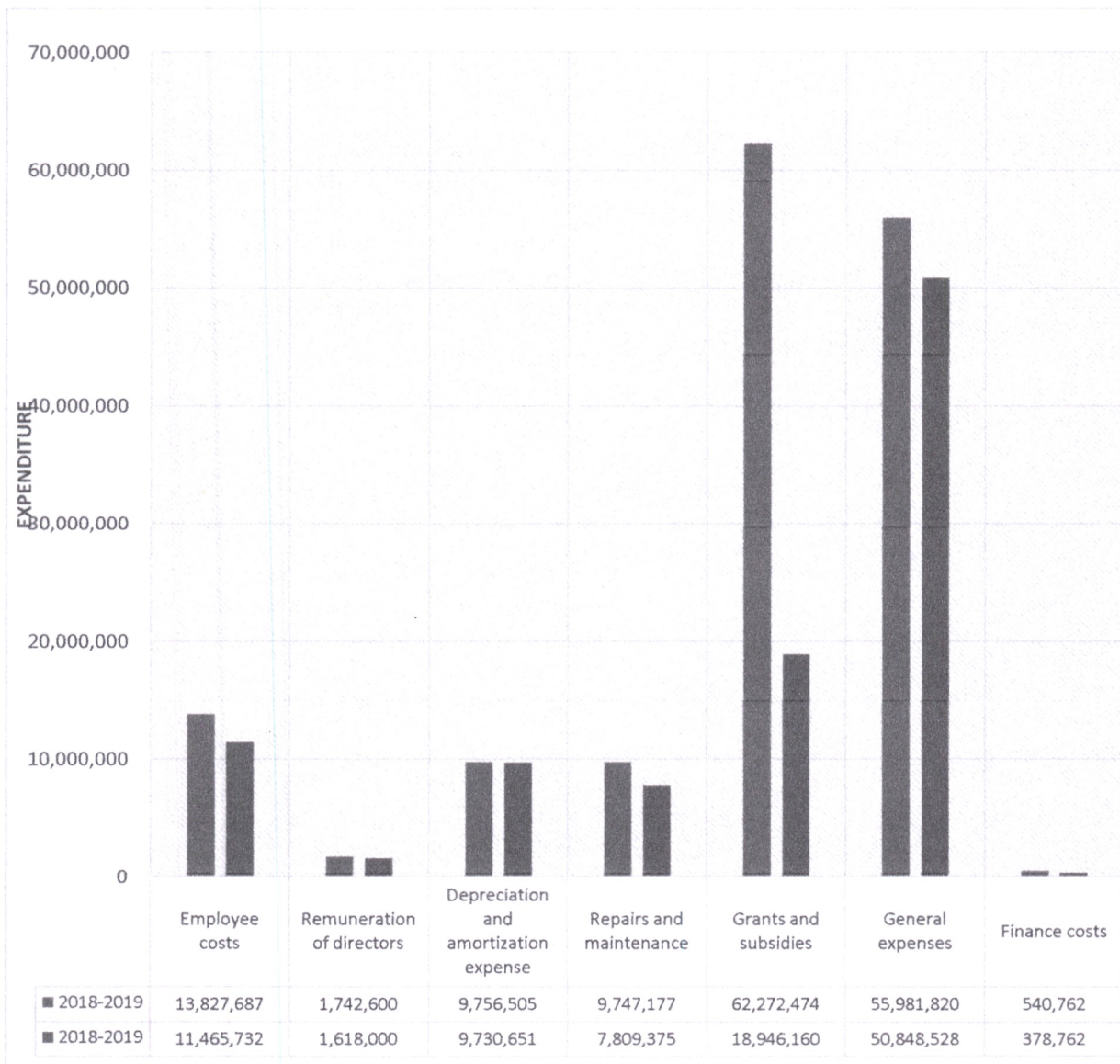


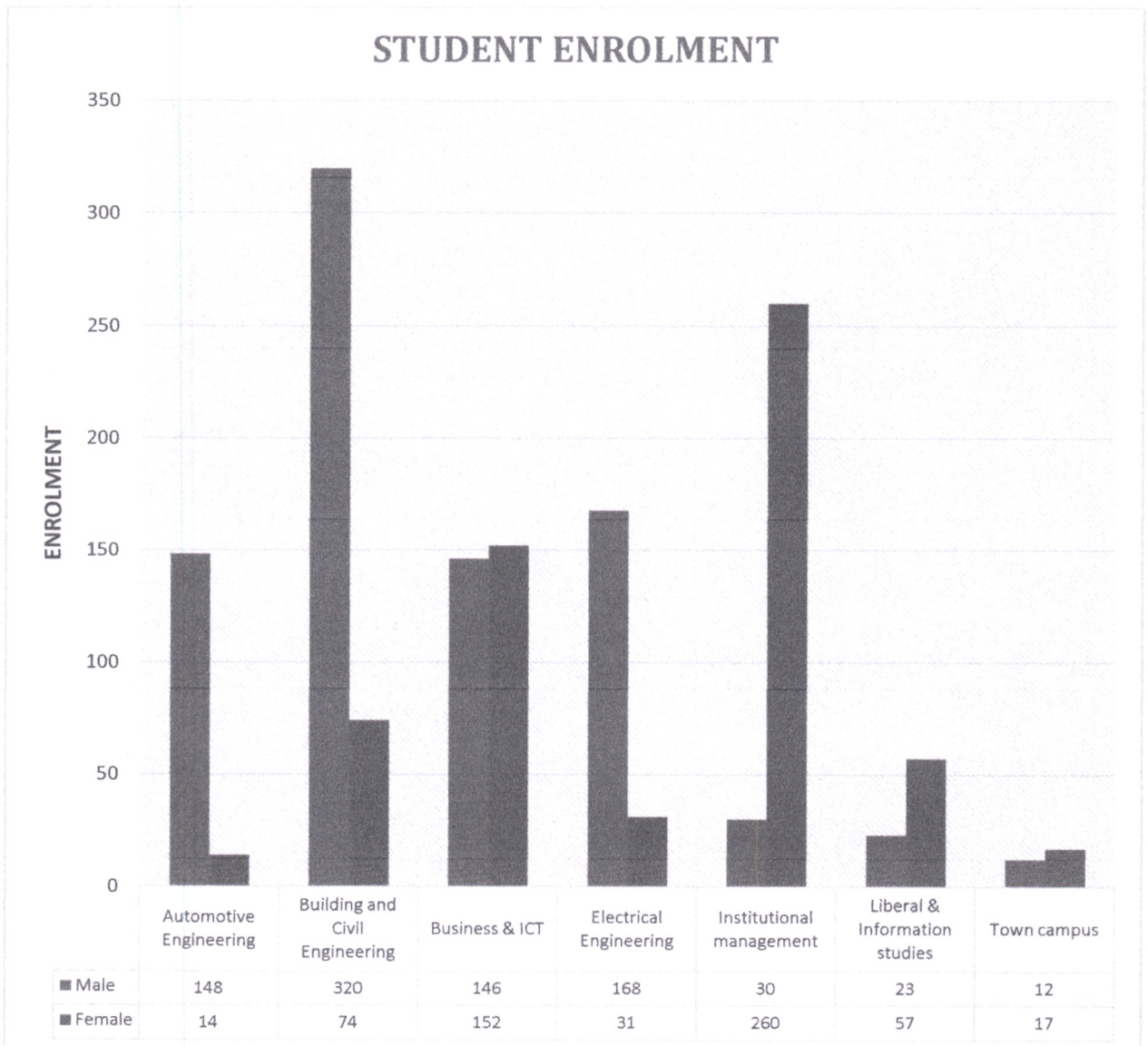
Figure 2: EXPENDITURE

Table 3: Students' enrolment for the period ending 30th June, 2019

Department	Male	Female	Total
Automotive Engineering	148	14	162
Building and Civil Engineering	320	74	394
Business & ICT	146	152	298
Electrical Engineering	168	31	199
Institutional management	30	260	290
Liberal & Information studies	23	57	80
Town campus	12	17	29
TOTAL	847	605	1452

The institute recording an enrolment of 1452 students as at the end of 30th June, 2019

Figure 3: STUDENT ENROLMENT



- Bumbe TTI has ensured that statutory obligations as recoveries from employees are remitted to the relevant authorities on time.
There were no court cases and defaults as at June 2019.
Total statutory obligations paid as at June 2019 was **ksh2, 219,677.00**
- Bumbe TTI has acquired a standby power supply generator and purchased a vehicle for driving school. The institute has also managed to:-
 - Construct the Building and civil engineering workshop,
 - Construct ramps on buildings
 - Complete new block comprising of staff lounge and classrooms.
 - Put in place plans to in acquire more land for expansion
 - The government has partially funded construction of a science complex in the institute.
The cost of the project is ksh. **33,621,961.00** As at end of the financial year, the government had disbursed a total of ksh. **13, 158,284.00**. Tendering process is underway
- Bumbe TTI in collaboration with other stakeholders needs to address the issue of inadequate infrastructure in areas like road networks, clean water supply and communication system, workshops and laboratories, low enrolment, dropout due to lack of fees, lack of social amenities, limited land for expansion, inadequate financial base, sanitation facilities and inadequate equipment.
Other risks facing Bumbe TTI includes weak production unit, limited marketing activities, inadequate trainers and, alcohol and substance abuse
- There were no reported cases of conflict of interest in as far as tendering processes and financial management is concerned.

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

During the financial year, Bumbe TTI mounted Community outreach programmes whose objective was to improve universal health care by involving fifteen (15) Nutrition and Dietetics students in conducting outreach on health and nutrition programmes in Samia Sub – County. The target activities were:-

- Anthropometric measurements
- Blood sugar test
- Body Mass Index
- Health and Nutrition counselling

ANNEX 1 : PHOTOS 1 = Students counselling fellow students

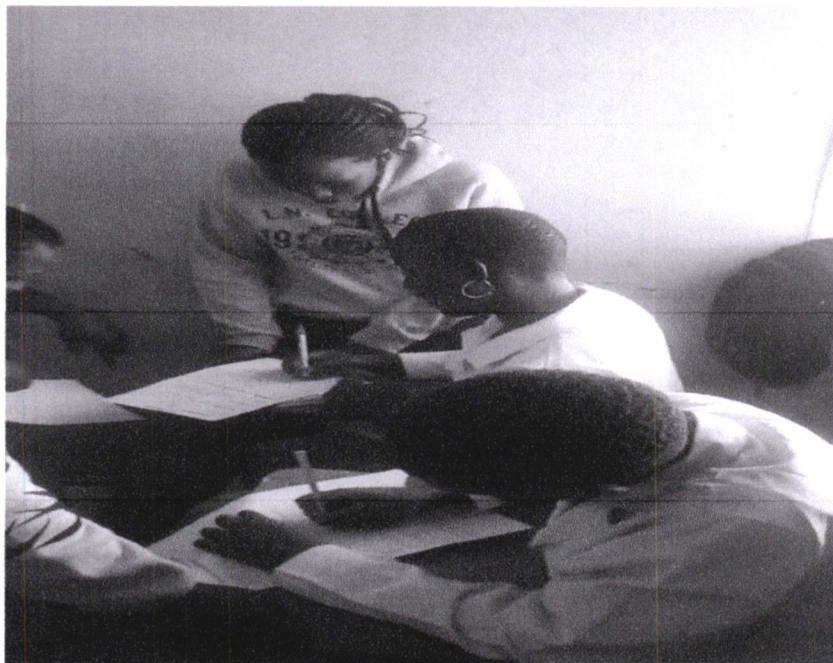


Photo 2: Counselling session for staff

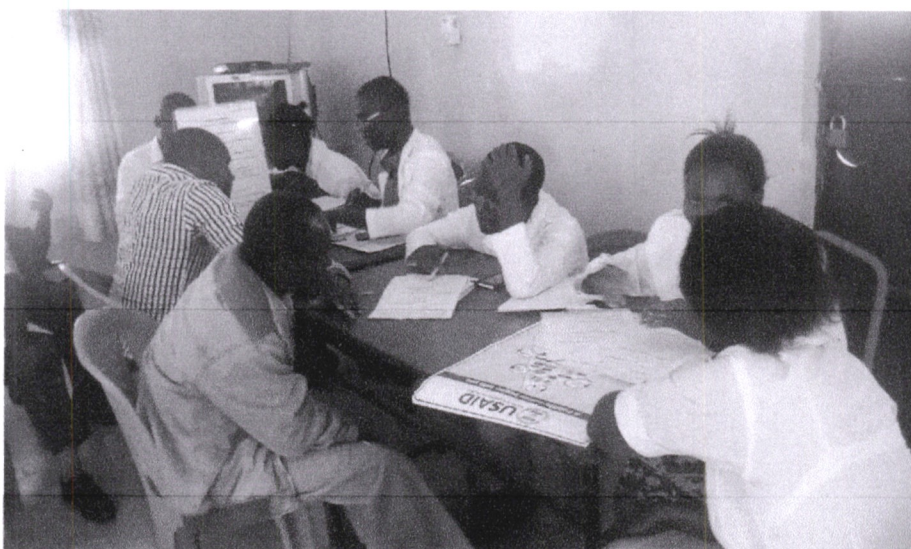
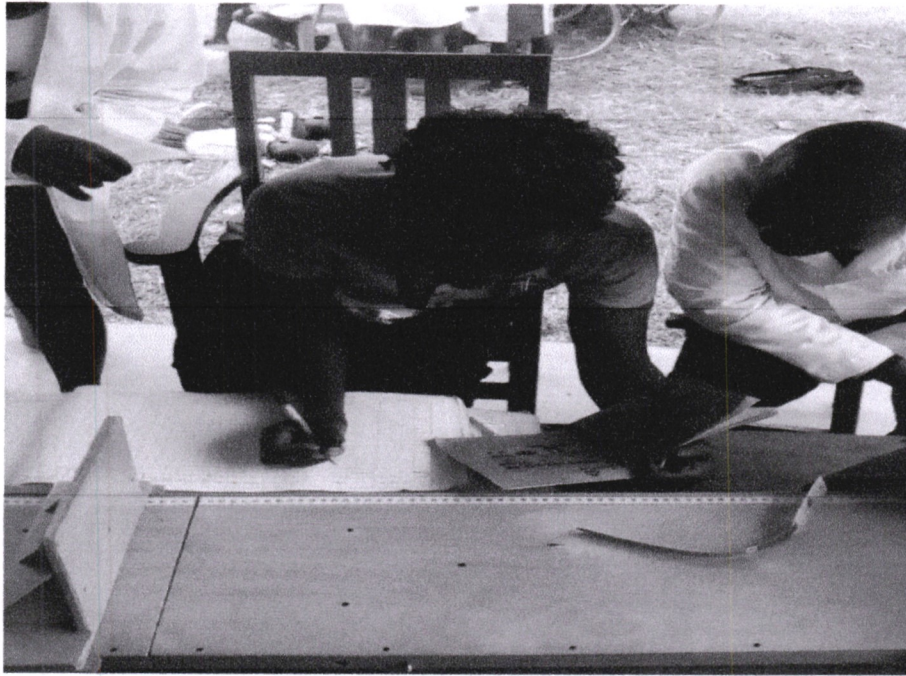


Photo 3 and 4 : students counselling session with community members



REPORT OF THE BOARD OF GOVERNORS

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- Blood sugar test
- Body Mass Index
- Health and Nutrition counselling

STATEMENT OF BOARD OF GOVERNORS

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

The Board members are responsible for the preparation and presentation of the institute's financial statements, which give a true and fair view of the state of affairs of the institute for and as at the end of the financial year ended on June 30, 2019. 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 institution; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the institute; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Board members accept responsibility for the institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and TVET Act 2013. The Board members are of the opinion that the financial statements give a true and fair view of the state of the institute's transactions during the financial year ended June 30, 2019, and of the institute's financial position as at that date. The Board confirm the completeness of the accounting records maintained for the institute, which have been relied upon in the preparation of the institute's financial statements as well as the adequacy of the systems of internal financial control.

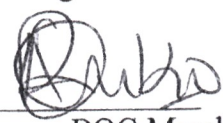
Nothing has come to the attention of the Board members to indicate that the institute will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

Bumbe TTI financial statements were approved by the Board on **15-10-2019** and signed on its behalf by:

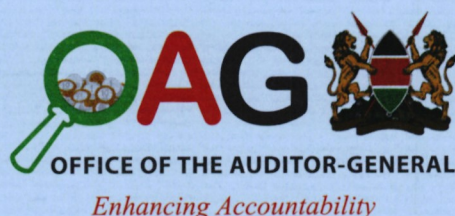

BOG Member


BOG Member


BOG Member

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON BUMBE TECHNICAL TRAINING INSTITUTE FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of the Bumbé Technical Training Institute set out on pages 1 to 35, which comprise of the statement of financial position as at 30 June, 2020, 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1. Unsupported Comparative Balances

The financial statements for the year ended 30 June, 2019 reflect comparative balances for 2017/2018 financial year. However, being the first year of audit, documents to support the comparative balances reflected in the statement of financial position, statement of financial performance and statement of changes in net assets were not provided for audit review. Consequently, the accuracy of opening balances for the year ended 30 June, 2019 could not be confirmed.

2. Variances Between Financial Statements Balances and Supporting Schedules

The financial statements for the year ended 30 June, 2019 reflect variances between the balances and supporting schedules as shown:

Financial Statement Balance	Financial Statement (Kshs.)	Schedule (Kshs.)	Variance (Kshs.)
General Expenses	38,024,111	39,128,642	1,104,531
Receivables	36,609,378	3,462,817	33,146,561
Trade and Other Payables	9,451,272	-	9,451,272

Financial Statement Balance	Financial Statement (Kshs.)	Schedule (Kshs.)	Variance (Kshs.)
Refundable Deposits	223,840	284,450	(60,610)
Accumulated Surplus	21,099,030	29,823,679	(8,724,649)
Capital	229,909,186	226,738,712	3,170,474

Consequently, the accuracy of the balances in the financial statements could not be confirmed.

3. Unsupported Income from Rendering of Services

The statement of financial performance reflects income from rendering of services-fees from students of Kshs.32,321,020 as disclosed in Note 6 to the financial statements. However, the analysis for various services constituting the balance was not provided for audit review.

In the circumstances, the accuracy and completeness of the rendering of services – fees from students' income of Kshs.32,321,020 could not be confirmed.

4. Non-Disclosure of Expenditure Related to Sale of Goods

The statement of financial performance for the year ended 30 June, 2019 indicates that during the year under review, the Institute realised Kshs.8,056,757 from sale of goods in respect to income generating activities carried out by the Institute including catering services, hire of institution facilities such as school bus, carpentry services and welding services. However, the Management has not disclosed nor supported corresponding expenditure incurred to enable the Institute provide these services and generate the income.

In the circumstances, it was not possible to confirm whether the revenue is gross or net of expenditure.

5. Failure to Maintain an Updated Assets Register

The statement of financial position reflects property, plant and equipment balance of Kshs.221,016,511 as at 30 June, 2019 as disclosed in Note 18 to the financial statements. However, a copy of the asset register generated from the system maintained by the Institute does not include full details of the assets including location/user, unique identification number and condition. Further, three Institute vehicles, whose net book values are indicated as nil are still in use and have not been revalued. In addition, equipment donated to the Institute has not been given a proper description and its value captured in the fixed assets register.

In the circumstances, it was not possible to confirm the existence, accuracy and valuation of the property, plant and equipment in the financial statements.

6. Unsupported and Undisclosed Balances in the Statement of Changes in Net Assets

The statement of changes in net assets for the year ended 30 June, 2019 reflect balances which have not been supported. Further, the Management has not included grants and subsidies in page 16 of the financial statements totalling Kshs.72,272,474 in the statement of changes in net assets.

Consequently, the accuracy of the statement of changes in net assets could not be confirmed.

7. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.361,662,221 and Kshs.73,350,134 respectively resulting to an under-collection of Kshs.288,312,087 or 80% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.361,662,221 and Kshs.62,847,679 respectively resulting to an under-expenditure of Kshs.298,814,542 or 83% of the budget.

Based on the approved estimates, under collection and under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability Institute's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Institute 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 Council members are responsible for overseeing the Bumba Technical Training Institute financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the Institute's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is 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. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion on lawfulness and effectiveness

in use of public resources, and on effectiveness of internal controls, risk management and governance.

I am independent of the Bunge Technical Training Institute 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 February, 2022

**BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT
FOR THE YEAR ENDED 30-06-2019**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2018/2019	2017/2018
Income		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the National Government– grants	5	31,410,000	42,946,160
Total Revenue from non-exchange transactions		31,410,000	42,946,160
Revenue from exchange transactions			
Rendering of services- Fees from students	6	32,321,020	26,604,624
Sale of goods	7	8,056,757	4,183,842
Rental revenue from facilities and equipment	8	1,385,357	1,459,076
Other income	9	177,000	25,000
Revenue from exchange transactions		41,940,134	32,272,542
Total revenue		73,350,134	75,218,702
Expenses			
Employee costs	10	13,827,687	12,665,732
Board allowances	11	1,742,600	1,618,000
Depreciation expense	12	8,892,676	8,832,325
Repairs and maintenance	13	7,563,349	8,809,375
Use of goods and services		1,004,531	1,242,673
General expenses	14	38,024,111	35,190,565
Finance costs	15	585,401	441,290
Total expenses		71,640,355	68,799,960
Net Surplus for the year		<u>1,709,779</u>	<u>6,418,742</u>

The notes set out on pages 6 to 25 form an integral part of the Annual Financial Statements

BUMBE TECHNICAL TRAINING INSTITUTE

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30-06-2019

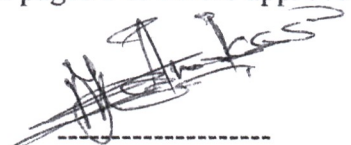
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2019

	Notes	2018/2019	2017/2018
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	16	6,669,105	6,044,711
Receivables from exchange transactions	17	36,609,378	19,691,561
Total Current Assets		43,278,482	25,736,272
Non-current assets			
Property, plant and equipment	18	221,016,511	229,909,186
Total Non-current Assets		221,016,511	229,909,186
Total assets		<u>264,294,993</u>	<u>255,645,458</u>
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	19	9,451,272	1,924,110
Refundable deposits from customers		223,840	0
Total Current Liabilities		9,675,112	1,924,110
Non-current liabilities			
Borrowings	20	3,611,664	4,322,911
Total Non-current liabilities		3,611,664	4,322,911
Total liabilities		13,286,776	6,247,021
Capital			
Accumulated surplus	II	21,099,030	19,489,251
Capital		229,909,186	229,909,186
Total Capital and Reserves		251,008,216	249,398,437
Total Liabilities and Capital & Reserves		<u>264,294,992</u>	<u>255,645,458</u>

The Financial Statements set out on pages 1 to 5 were approved on behalf of the Institute Board of Governors by:



Chairman /Board of Governors



Finance Officer
ICPAK No 9723



Principal

Date...

Date

Date... 15/10/2019

II. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30TH JUNE 2019

	Revaluation reserve	Fair value adjustment reserve	Retained Surplus	Capital	Total
Balance b/f at July 1, 2017	0	0	12,970,509	251,058,852	264,129,361
Addition during the year	0	0	0	0	0
Prior year adjustment	0	0	0	0	0
Net Surplus for the year	0	0	6,418,742	0	6,418,742
Transfer of depreciation			0	-21,149,666	-21,149,666
Balance c/d as at June 30, 2018	0	0	19,389,251	229,909,186	249,298,437
Balance b/f as at July 1, 2018	0	0			
Revaluation gain	0	0	0	0	0
Prior year adjustment	0	0	0	0	0
Total comprehensive income	0	0	1,709,779	0	1,709,779
Addition during the year	0	0	0	0	0
Transfer of depreciation to capital fund	0	0	0	0	0
Balance c/d as at June 30, 2019	0	0	21,099,030	229,909,186	251,008,216

III. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2019

		2018/2019	2017/2018
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from Government grants	5	31,410,000	42,946,160
Rendering of services- Fees from students	6	32,321,020	26,604,624
Sale of goods	7	8,056,757	4,183,842
Rental revenue from hostels & staff houses	8	1,385,357	1,459,076
Other income - tender & salary advance	9	177,000	25,000
Total Receipts		73,350,134	75,218,702
Payments			
Compensation of employees	10	13,827,687	12,665,732
Finance cost	15	585,401	441,290
Use of goods and services	18	1,004,531	1,242,673
Board allowances	11	1,742,600	1,618,000
RMI	13	7,563,349	8,809,375
General expenses	14	38,024,111	35,190,565
Total Payments		62,747,679	59,967,635
Net cash flows from operating activities		10,602,455	15,251,067
Cash flows from investing activities			
Decrease/Increase in current payable		7,751,002.00	3,606,098
Decrease/Increase in current receivable		-16,917,817.00	-19,691,561
Net cash flows used in investing activities		-9,166,815.00	-16,085,463
Cash flows from financing activities			
Repayment of borrowings		-711,247	4,322,911
Net cash flows used in financing activities		-711,247	4,322,911
Net increase/(decrease)in cash and cash equivalents		724,393	3,488,515
Cash and cash equivalents at 1 July 2018		6,044,711	2,556,196
Cash and cash equivalents as at 30 June 2019		<u>6,669,105</u>	<u>6,044,711</u>

IV. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2019

	Original budget			Adjustments		Finalbudget		Actuaton comparable basis		Performance	
	2018-2019	Kshs	2018-2019	Kshs	2018-2019	Kshs	2018-2019	Kshs	2018-2019	Kshs	
Revenue											
Development grants	227,823,221	Kshs		Kshs	227,823,221	Kshs	0	Kshs	0%	A	
Government grants	36,000,000		0		36,000,000		31,410,000		87%	A	
Rendering of services- Fees from students	57,294,000		0		57,294,000		32,321,020		83%	A	
Sale of goods	25,910,000		0		25,910,000		8,056,757		31%	A	
Other Income-tender	135,000		0		135,000		177,000		131.00%	F	
Rental income - hostel/staff houses	14,500,000		0		14,500,000		1,385,357		10%	A	
Total income	361,662,221		0		361,662,221		73,350,134				
Expenses											
Compensation of employees	13,438,224		0		13,438,224		13,827,687		103%	A	
Finance costs	0		0		0		585,401		0.00%		
Remuneration of directors	1,599,000		0		1,599,000		1,742,600		109%	A	
General expenses	118,801,776		0		118,801,776		46,691,991		52%	F	
Development grants	227,823,221				227,823,221		0		0%	A	
Total expenditure	361,662,221		0		361,662,221		62,847,679			A	
Surplus for the period							10,502,455				

Budget notes

1. The institute estimated to collect 57,294,000 from students but it managed to collect ksh. 32,321,020 which is 83% of total estimated collection. Sale of goods, other income and rental income the institute estimated to collect ksh. 25,910,000, 135,000, 14,500,000 respectively and managed to collect ksh. 8,056,757, 177,000.00, 1,385,357 which translate to 31%, 131%, 10% of total estimated income
2. The institute estimated the expenditure of ksh. 118,801,776 and actual expenditure ksh. 46,691,991 which is 66% of financial year 2018/2019
The budgeted government grants were ksh. 36,000,000.00 And grants received were ksh. 31,410,000

V. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Bumbe TTI is established by and derives its authority and accountability from TVET Act 2013. Bumbe TTI is wholly owned by the Government of Kenya and is domiciled in Kenya.

Bumbe TTI's principal activity is encompasses the following: - Training and developing middle level manpower for national development, advancing, transmitting and enhancing technical and entrepreneurial skills and knowledge for self-employment and the national production system, offering courses leading to the award of up to diploma certificates in TVET programmes in collaboration with other tertiary institutions and appropriate industries across the board.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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

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

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

BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019
3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2019

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non exchange transactions are covered purely under Public Sector combinations as amalgamations.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2019

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2022: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cashflows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.

iii. Early adoption of standards

Bumbe TTI did not early. – adopt any new or amended standards in year 2019.

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 recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income

Rental income

Rental income arising from operating students and staff accounted for and included in revenue.

b) Budget information

The original budget for **FY2018/2019** was approved by the Board on **30th January 2019** Subsequent revisions or additional appropriations were not made to the approved budget.

The Bumbe TTI'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 actual as per the statement of financial performance has been presented under section **8I** of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation. 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 entity recognizes such parts as individual assets with specific useful lives

BUMBE TECHNICAL TRAINING INSTITUTE

ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019

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 account as incurred.

Changes in accounting policies and estimates

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

d) Service concession arrangements

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

e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, For the purposes of these financial statements, cash and cash equivalents also include cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

f) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30th 2019.

4 SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

The preparation of Bumbe TTI's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, un certainty 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. Bumbe TTI based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of Bumbe TTI Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

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

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

BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019

5 TRANSFERS FROM NATIONAL GOVERNMENT MINISTRIES

Description	2018-2019	2017-2018
	KShs	KShs
Unconditional grants		
Government grants		42,946,160
Capitations	31,410,000	0
Total government grants	31,410,000	42,946,160

6 RENDERING OF SERVICES

Description	2018-2019	2017-2018
	KShs	KShs.
Tuition fees	13,948,170.00	12,504,489
Students council	332,400.00	320,400
Students Id	124,400.00	127,300
RMI	476,200.00	461,340
Personal emoluments	5,564,990.00	2,896,885
Medical	354,470.00	334,100
LT&T	919,940.00	861,650
Insurance	591,130.00	355,250
Fee balance	88,480.00	498,310
EWC	553,615.00	482,240
Development	1,262,270.00	1,006,775
Contingencies	376,860.00	475,125
Computer training	506,735.00	-
Caution money	226,180.00	277,100
Attachment	870,180.00	434,950
Activity fees	998,175	809,520
Examination fees	3,855,250	3,700,730
Library fees	507,586	452,460
Registration fees	763,989	606,000
Total revenue from the rendering of services	32,321,020.00	26,604,624

The financial year 2018/2019 the institute recognised revenue from the trainees total to ksh. **32,321,020.00**

7 SALE OF GOODS

Description	2018-2019	2017-2018
	KShs	KShs
Sale of goods		
Catering services	880,367	1,000,002
Production unit	6,911,390	3,183,840
Town campus	104,950	0
Driving	160,050	0
Total revenue from the sale of goods	8,056,757	4,183,842

Revenue is recognised from sale food, Kcb programme on tujiajiri, Solar training programme from ADB and hiring of institute facilities

BUMBE TECHNICAL TRAINING INSTITUTE
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8 RENTAL REVENUE FROM FACILITIES AND EQUIPMENT

Description	2018-2019	2017-2018
	KShs	KShs
Students Hostels	1,385,357	1,459,076
Total Revenue from hostel	1,385,357	1,459,076

Revenue is recognised from students hostels

9 OTHER INCOME

Description	2018-2019	2017-2018
	KShs	KShs
Income from sale of tender	156,000	0
Salary advance recovery	21,000	25,000
Total other income	177,000	25,000

10 EMPLOYEE COSTS

Description	2018-2019	2017-2018
	KShs	KShs
PERSONAL EMOLUMENTS	9,003,425	8,106,232
ELIMU SACCO	2,599,485	2,620,371
National Social Security Fund	1,255,407	1,095,892.0
Income Tax - PAYE	601,120	490,787
National Hospital Insurance Fund	368,250	352,450
Employee costs	13,827,687	12,665,732

11 BOARD OF GOVERNOR'S ALLOWANCES

Description	2018-2019	2017-2018
	KShs	KShs
BOG allowances	1,742,600	1,618,000
Total BOG allowances	1,742,600	1,618,000

12 DEPRECIATION EXPENSE

Description		2018-2019	2017-2018
		KShs	KShs
Property , plant and equipment	15%	709,551	709,551
Motor vehicle	25%	-	-
Furniture & fittings	10%	241,324	180,974
Computers	33.30%	349,650	349,650
Buildings	2.50%	7,592,150	7,592,150
Total depreciation		8,892,675	8,832,325

BUMBE TECHNICAL TRAINING INSTITUTE
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13 REPAIRS AND MAINTENANCE

Description	2018-2019	2017-2018
	KShs	KShs
Building and civil engineering	2,549,886	3,863,104
Equipment and machinery	123,000	130,000
Vehicles	701,355	680,450
Furniture and fittings	284,900	250,650
General repairs	3,904,208	3,885,171
Total repairs and maintenance	7,563,349	8,809,375

14 GENERAL EXPENSES

Description	2018-2019	2017-2018
	KShs	KShs
Advertising:	1,720,210	2,118,912
Administration costs:	6,639,576	4,541,995
Insurance:	465,600	380,450
Accommodation expenses	793,821	456,000
Tuition	4,495,065	4,216,168
Bank charges	94,031	79,525
LT & T	6,732,612	6,485,875
Exam fee	5,108,671	4,970,613
Activity fees	2,508,875	2,827,780
Internet connectivity expenses	983,360	1,783,832
ISO	954,460	749,710
Catering expenses	5,675,080	4,375,986
Attachment	619,314	512,959
Students council	437,520	325,940
Research	292,800	1,062,170
Driving school expenses	45,200	-
Medical	362,916	302,650
Legal fee	95,000	-
Total Expenditure	38,024,111	35,190,565

15 FINANCE COSTS

Description	2018-2019	2017-2018
	KShs	KShs
Interest on bank loan	585,401	441,290
Total finance costs	585,401	441,290

BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019

16 CASH AND CASH EQUIVALENTS

		2018-2019	2017-2018
Financial institution	Account number	KShs	KShs
a) Current account			
Kenya Commercial bank	1157075576	(959,388)	1,418,773.75
National bank of Kenya	01021036500800	4,312,693	908,578.67
National bank of Kenya	01021038375900	3,246,629	3,495,869
Total		6,599,934	5,821,181
Cash in hand		69,171	223,530
Sub- total		69,171	223,530
Grand total		6,669,105	6,046,781

17 RECEIVABLES FROM EXCHANGE TRANSACTIONS

Description	2018-2019	2017-2018
	KShs	KShs
Current receivables		
Balance B/D	19,691,561	16,590,301
Student debtors for year	3,462,817	17,618,810
Fee arrears paid by NYS in financial year 2018/2019 for 2017/2018		(14,517,550)
Capitation from GOK received on 12/07/2019	13,455,000	
Total current receivables	36,609,378	19,691,561

18 USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	KShs	KShs
E W & C	854,159	1,164,123
Book Fund	94,740	78,550
Tender	55,632	
Total good and services	1,004,531	1,242,673

BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019

19. PROPERTY, PLANT AND EQUIPMENT

	Buildings		Land		Furniture and fittings		Motor vehicles		Computers		Tools and equipment		Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs		
Cost													
At 1 July 2017	227,764,500	5,500,000	2,413,242	9,645,763	1,050,000	4,685,347	251,058,852						
Accumulated depreciation	(7,592,150)	-	(723,898)	(9,645,763)	(349,650)	(2,838,205)	(21,149,666)						
At 30 th June 2018	220,172,350	5,500,000	1,689,344	0	700,350	1,847,142	229,909,186						
Additions	0	0	0	0	0	0	0						
At 1st July 2018	220,172,350	5,500,000	1,689,344	0	700,350	1,847,142	229,909,186						
Depreciation													
At 30th June 2019													
Depreciation	7,592,150	0.00	241,324	0.00	349,650	709,551	8,892,676						
Net book value as at 30 June 2019	212,580,200	5,500,000	1,448,020	0	350,700	1,137,591	221,016,511						

20. TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

Description	2018-2019	2017-2018
	KShs	KShs
Trade payables	7,486,648	1,405,100
Fees paid in advance	223,840	519,010
Employee salaries	1,339,779	0
Other payables	624,845	
Total trade and other payables	9,675,112	1,924,110

21. BORROWINGS

	2018-2019	2017-2018
	KShs	KShs
Domestic Borrowings		
Kenya Shilling loan from KCB	1,063,785	1,625,904
Kenya Shilling loan from National bank	2,547,879	2,697,007
Total balance at end of the year	3,611,664	4,322,911

DISCLOSURE

TRANSFERS FROM OTHER LEVELS OF GOVERNMENT

Description	2018-2019	2017-2018
	KShs	KShs
Transfer from Khwisero CDF	10,000,000	0
Total Transfers	10,000,000	0

The institute received ksh. 10,000,000.00 From Khwisero CDF being contribution towards construction of Khwisero TVC.

GRANTS AND SUBSIDIES

Financial 2018-22019

Description	DR	CR
	KShs	KShs
Transfer to Bunyala TVC	8,310,000	8,310,000
Transfer to Khwisero TVC –cdf khwisero	10,000,000	0
Transfer to Khwisero TVC -national government	20,000,000	30,000,000
Transfer to Okame TVC	1,640,000	1,640,000
Transfer to Dr.Wako Murende TVC	9,159,801	9,159,801
Transfer to Chamasiri TVC	13,162,673	13,162,673
Total grants and subsidies	62,272,474	62,272,474

22. FINANCIAL RISK MANAGEMENT

The Bumbe TTI's activities expose it to a variety of financial risks including credit and liquidity risks. The Bumbe TTI'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 Bumbe TTI does not hedge any risks and has not place policies to ensure that credit is only extended to with an established credit history.

23. RELATED PARTY BALANCES

Nature of related party relationships

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

Other related parties include:

- i) The National Government;
- ii) The Parent Ministry;
- iii) Students;
- iv) Suppliers;
- v) Community;
- vi) Key management;
- vii) Board of governors;

EVENTS AFTER THE REPORTING PERIOD

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

24. ULTIMATE AND HOLDING ENTITY

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

25. Currency

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

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.	Variation in figures presented in the financial statement and supporting schedules	The variations has been reconciled	Accountant	Resolved	-
5	Equipment donated from china in Electrical and civil engineering department	The institute has communicated to the ministry of education and waiting feedback on the actual cost of the equipment	Principal	resolved	-
5	Institute vehicles-Isuzu KBN 118E, pick up Nissan KBG 338C and van GK 392Q with nill book value but still in use	The institute is in the process of revaluing the vehicles as it waits the approval of the board	Principal	resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Principal

Date..... 

BUMBE TECHNICAL TRAINING INSTITUTE

ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019

Projects

Projects implemented by Bumbe TTI Funded by government

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)
Chamasiri TVC	1	GOK	52 weeks	54,867,250	No	No
Dr. Wako Murende TVC	2	GOK	52 weeks	54,500,748	No	No
Khwisero TVC	3	GOK	52 weeks	54,867,250	No	No

Status of Projects completion

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Chamasiri TVC	54,867,250	48,902,926	86%	54,867,250	48,902,926	GOK/CDF
2	Dr. Wako Murende TVC	54,500,748	52,220,758	100%	54,500,748	52,220,758	GOK/CDF
3	Khwisero TVC	54,867,250	10,000,000	18%	54,867,250	10,000,000	GOK/CDF

BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019

APPENDIX III: INTER-ENTITY TRANSFERS

NAME: Bumbe Technical Training Institute
Break down of Transfers from the State Department of TVET

FY 2018/2019

a. Recurrent Grants

<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
/11/2019	4,500,000	2018/2019
15/02/2019	13,455,000	2018/2019
10/07/2019	13,455,000	2018/2019
Total	31,410,000	

b. Development Grants

<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
11/03/2019	2,038,000.00	2018/2019
Total	2,038,000.00	

The above amounts have been communicated to and reconciled with the parent Ministry

Principal
 Bumbe TTI

Sign



Head of Accounting Unit
 Ministry of education

Sign-----

BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019
APPENDIX IV: FIXED ASSET REGISTER

BUMBE TECHNICAL TRAINING INSTITUTE

FIXED ASSET REGISTER	CLASSIFICATION OF ASSET	MOTOV EHICLE	RATE OF DEPRECIATION (4years useful life)																
			IDENTIFI CATION NUMBER	DESCRI PTION OF ASSET	SUPPLI ERS NAME	IMPORT ED/LOCAL PURCH ASE	NEW	LOCA TION	DATE OF PURCH ASE	TOTAL COST	NORMAL DEPRECI ATION 2011/2012	NORMAL DEPRECI ATION 2012/2013	NORMAL DEPRECI ATION 2013/2014	NORMAL DEPRECI ATION 2014/2015	NORM AL DEPRE CIATION 2015/20 16	NORMAL DEPRECI ATION 2016/2017	NORMAL DEPRECI ATION 2017/2018	NORMAL DEPRECI ATION 2018/2019	ACCUMU LATED DEPRECI ATION FOR THE YEAR
KBN 118E	ISUZU (BUS)	KCI	PURCHASE	NEW	ADMI N	2011	6,145,763.80	1,536,441	1,536,441	1,536,441	1,536,441	0	0	0	0	0	0	6,145,764	0.00
GK 392Q	VAN	MINIST RY	DONATI ON	NEW	ADMI N	2002	0.00	-	-	-	-	-	-	-	-	0.00	0.00	0	0
KBG 338C	PICK-UP NISSAN	MINIST RY	DONATI ON	NEW	ADMI N	2011	3,500,000	875,000	875,000	875,000	875,000	875,000	0	0	0	0	0	3,500,000	0.00
							9,645,763.80	2,411,441	2,411,440.95	2,411,441	2,411,441	0	0	0	0	0	0	9,645,764	0

**BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019
TOOLS & EQUIPMENT**

DESCRIPTION OF ASSET	SUPPLIER'S NAME	IMPORTED/LOCAL PURCHASE	NE W	USE D	LOCATI ON	DATE OF PURCHASE	COST	TOTAL COST	NORMAL DEPRECIATION 2014/2015	NORMAL DEPRECIATION 2015/2016	NORMAL DEPRECIATION 2016/2017	NORMAL DEPRECIATION 2017/2018	NORMAL DEPRECIATION 2018/2019	ACCNUTL. AMOUNT DEPRECIATION FOR THE YEAR	NET BOOK VALUE AS AT JUNE 2019
Power generator		Local purchase	NE W			2014	1,964,000.00	1,964,000.00	294,600.00	294,600	294,600	294,600	294,600	1,473,000	491,000
Hydraulic Jack	Donida	PURCHASED	NE W		10	26/6/008	2,500.00	2,500.00	375.00	375	375	375	375	1,875	625
Rivet Gun	PEGGLER	PURCHASED	NE W		10	28/9/007	4,000.00	4,000.00	600.00	600	600	600	600	3,000	1,000
Air-Compressor	SAN	PURCHASED	NE W		10	10/7/006	29,500.00	29,500.00	4,425.00	4,425	4,425	4,425	4,425	22,125	7,375
Compressor	CASH SALE		NE W		10	11/7/011	15,000.00	15,000.00	2,250.00	2,250	2,250	2,250	2,250	11,250	3,750
Car Engine	DAZUKI	PURCHASED	OL D		10	17/7/006	45,000.00	45,000.00	6,750.00	6,750	6,750	6,750	6,750	33,750	11,250
Petrol Engine			OL D		10	26/2/008	100,000.00	100,000.00	15,000.00	15,000	15,000	15,000	15,000	75,000	25,000
Automatic Gear-box			NE W		10	28/9/007	15,000.00	15,000.00	2,250.00	2,250	2,250	2,250	2,250	11,250	3,750
Toyota Engine			OL D		10	24/10/011	120,000.00	120,000.00	18,000.00	18,000	18,000	18,000	18,000	90,000	30,000
AC-Welding Machine			OL D		10	24/10/006	75,000.00	75,000.00	11,250.00	11,250	11,250	11,250	11,250	56,250	18,750
Growler Machine			NE W		10	28/9/007	19,000.00	19,000.00	2,850.00	2,850	2,850	2,850	2,850	14,250	4,750
Welding Torch			NE W		10	28/9/007	4,500.00	4,500.00	675.00	675	675	675	675	3,375	1,125
Tigger Engine			NE W		10	17/2/011	16,000.00	16,000.00	2,400.00	2,400	2,400	2,400	2,400	12,000	4,000
Power Inverter			NE W		27	26/7/012	8,500.00	8,500.00	1,275.00	1,275	1,275	1,275	1,275	6,375	2,125
Power Inverter			NE W		10	17/2/011	12,000.00	12,000.00	1,800.00	1,800	1,800	1,800	1,800	9,000	3,000
2 Stroke Engine			NE W		10	12/6/009	15,000.00	15,000.00	2,250.00	2,250	2,250	2,250	2,250	11,250	3,750
Cylinder Head			NE W		10	11/7/011	25,000.00	25,000.00	3,750.00	3,750	3,750	3,750	3,750	18,750	6,250

BUMBE TECHNICAL TRAINING INSTITUTE
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Starter-motor	Sekhong G.	NE W	10	12/7/012	6,700.00	6,700.00	1,005.00	1,005	1,005	1,005	1,005	1,005	1,005	1,005	5,025	1,675
Synchrometeh	NEM AUTO	NE W	10	6/7/014	8,000.00	8,000.00	1,200.00	1,200	1,200	1,200	1,200	1,200	1,200	1,200	6,000	2,000
Distributor	SEARCH AUT	NE W	10	27/9/014	4,000.00	4,000.00	600.00	600	600	600	600	600	600	600	3,000	1,000
PPR Machine	Lakhami H.	NE W	14	18/3/017	8,000.00	8,000.00	1,200.00	1,200	1,200	1,200	1,200	1,200	1,200	6,000	2,000	
Motorcycle Engine	TWIN BR.	NE W	10	4/3/016	13,000.00	13,000.00	1,950.00	1,950	1,950	1,950	1,950	1,950	1,950	9,750	3,250	
Hand pump	Arvi Emp.	NE W	10	28/2017	4,500.00	4,500.00	675.00	675	675	675	675	675	675	3,375	1,125	
Citcometer Machine	BUYIMPEX	NE W	35	2/10/016	3,500.00	3,500.00	525.00	525	525	525	525	525	525	2,625	875	
Hair Dryer	GRAMALON	NE W	35	25/1/017	17,000.00	17,000.00	2,550.00	2,550	2,550	2,550	2,550	2,550	2,550	12,750	4,250	
Blow-Drier	GRAMALON	NE W	35,628	25/1/017	4,000.00	4,000.00	600.00	600	600	600	600	600	600	3,000	1,000	
Shaving Machine	GRAMALON	NE W	35	25/1/017	3,500.00	3,500.00	525.00	525	525	525	525	525	525	2,625	875	
Tonging Machine	GRAMALON	NE W	35	25/1/017	3,500.00	3,500.00	525.00	525	525	525	525	525	525	2,625	875	
Pla-Iron Machine	GRAMALON	NE W	35	25/1/017	3,500.00	3,500.00	525.00	525	525	525	525	525	525	2,625	875	
Foot spar	GRAMALON	NE W	35	25/1/017	6,000.00	6,000.00	900.00	900	900	900	900	900	900	4,500	1,500	
Shooting Gun	GRAMALON	NE W	35	25/1/017	4,500.00	4,500.00	675.00	675	675	675	675	675	675	3,375	1,125	
Water Heater	Tuskys	NE W	35	25/1/017	1,195.00	1,195.00	179.25	179	179	179	179	179	179	896	299	
Footscruber	HAWKERS	NE W	35	11/2/017	2,400.00	2,400.00	360.00	360	360	360	360	360	360	1,800	600	
Wax-Heater	ROZZYS	NE W	35	23/10/01	6,000.00	6,000.00	900.00	900	900	900	900	900	900	4,500	1,500	
Baby Doll	Cash Sale	NE W	34	22/7/016	2,000.00	2,000.00	300.00	300	300	300	300	300	300	1,500	500	
Water-Heater	GRAMALON	NE W	35	3/6/017	1,200.00	1,200.00	180.00	180	180	180	180	180	180	900	300	
Binder	SEAL HONEY	NE W	16C	11/7/012	1,609.00	1,609.00	241.35	241	241	241	241	241	241	1,207	402	

**BUMBE TECHNICAL TRAINING INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30-06-2019**

Electric Planner	DEXTROL	DEXTROL	14	24/3/010	21,051.00	21,051.00	3,157.65	3,158	3,158	3,158	3,158	3,158	3,158	15,788	5,263
Cabinet(metallic)	Seal Honey	PURCHASE	16	18/9/007	11,995.00	11,995.00	1,799.25	1,799	1,799	1,799	1,799	1,799	1,799	8,996	2,999
Cherhar saw	DEXTROL	PURCHASE	13	24/3/010	21,551.00	21,551.00	3,232.65	3,233	3,233	3,233	3,233	3,233	16,163	5,388	
Cabinet(metallic)	Seal Honey	PURCHASE	16G,2	26/6/006	21,204.00	21,204.00	3,180.60	3,181	3,181	3,181	3,181	3,181	15,903	5,301	
Cabinet(metallic)	Seal Honey	PURCHASE	21	7/12/005	9,995.00	9,995.00	1,499.25	1,499	1,499	1,499	1,499	1,499	7,496	2,499	
DC Power Supply	NIRVANA	PURCHASE	27	28/7/012	80,000.00	80,000.00	12,000.00	12,000	12,000	12,000	12,000	12,000	60,000	20,000	
Dispensers	Kitchen	PURCHASE	33	30/5/015	14,999.00	14,999.00	2,249.85	2,250	2,250	2,250	2,250	2,250	11,249	3,750	
Digital Camera	Comp Dec	PURCHASE	21	7/10/016	17,000.00	17,000.00	2,550.00	2,550	2,550	2,550	2,550	2,550	12,750	4,250	
Gas Cooker Oven	NAKUMATT	PURCHASE	22	19/2/010	24,925.00	24,925.00	3,738.75	3,739	3,739	3,739	3,739	3,739	18,694	6,231	
ANGLE GRINDER	JOSKA AUTO	PURCHASE	10	1/26/201	4,359.00	4,359.00	653.85	654	654	654	654	654	3,269	1,099	
AIR CONDITION CYLINDER	EPO AGENCIES	PURCHASE	10	1/26/201	13,500.00	13,500.00	2,025.00	2,025	2,025	2,025	2,025	2,025	10,125	3,375	
COMPRESSER	FRAMWA AUTO	PURCHASE	10	1/26/201	82,250.00	82,250.00	12,337.50	12,338	12,338	12,338	12,338	12,338	61,688	20,563	
RIBATE PLANE	AMAR FABRICS	PURCHASE	13	1/29/201	12,000.00	12,000.00	1,800.00	1,800	1,800	1,800	1,800	1,800	9,000	3,000	
DIE STOCK	ALPHA HARDWARE	PURCHASE	9	1/29/201	12,000.00	12,000.00	1,800.00	1,800	1,800	1,800	1,800	1,800	9,000	3,000	
MAKE UP KIT	ROSSY COSMETIC	PURCHASE	35	2/12/201	3,000.00	3,000.00	450.00	450	450	450	450	450	2,250	750	
FACE STIMMER	ROSSY COSMETIC	PURCHASE	35	12.2.201	7,000.00	7,000.00	1,050.00	1,050	1,050	1,050	1,050	1,050	5,250	1,750	
FLAT SCREEN TV 55"	TURSKER MATTRESS	PURCHASE	24	1/16/201	104,999.00	104,999.00	15,749.85	15,750	15,750	15,750	15,750	15,750	78,749	26,250	

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DEEP FREEZER	TURSEER MATRESS ES	PURCHASE	NE	24	1/23/2018	32,995.00	32,995.00	4,949.25	4,949	4,949	4,949	4,949	4,949	4,949	24,746	8,749
WATER DISPENSER	TESIA SUPERMA RKET	PURCHASE	NE	16	2/24/2018	18,295.00	18,295.00	2,744.25	2,744	2,744	2,744	2,744	2,744	2,744	13,721	4,574
Generators(Ako)	LAKHANI	PURCHASE	NE	24	14/2/009	240,000.00	240,000.00	36,000.00	36,000	36,000	36,000	36,000	36,000	36,000	180,000	60,000
Gas Cylinder	MERCY	PURCHASE	NE	22	3/3/010	8,000.00	8,000.00	1,200.00	1,200	1,200	1,200	1,200	1,200	1,200	6,000	2,000
2 Lawn-mower		PURCHASE	NE	24	2017	185,000.00	185,000.00	27,750.00	27,750	27,750	27,750	27,750	27,750	27,750	138,750	46,250
Micro-Wave Oven	NAKUMATT	PURCHASE	NE	22	26/6/011	18,995.00	18,995.00	2,849.25	2,849	2,849	2,849	2,849	2,849	2,849	14,246	4,749
Refrigerators	FRANKMATT	PURCHASE	NE	22	12/2/014	58,500.00	58,500.00	8,775.00	8,775	8,775	8,775	8,775	8,775	8,775	43,875	14,625
Sewing Machine(over lock)	AMEDO	PURCHASE	NE	6	1/7/006	16,500.00	16,500.00	2,475.00	2,475	2,475	2,475	2,475	2,475	12,375	4,125	
Sewing Machine(straight)	AMEDO	PURCHASE	NE	6	3/8/009	12,670.00	12,670.00	1,901.50	1,901	1,901	1,901	1,901	1,901	9,503	3,168	
Sewing Machine(Zigzag)	AMEDO	PURCHASE	NE	6	1/7/006	21,000.00	21,000.00	3,150.00	3,150	3,150	3,150	3,150	3,150	15,750	5,250	
Solar Panel (60w)	NIRVANA	PURCHASE	NE	27	28/7/012	32,000.00	32,000.00	4,800.00	4,800	4,800	4,800	4,800	4,800	24,000	8,000	
Solar Panel (40w)	JOGINDER	PURCHASE	NE	27	4/7/016	7,500.00	7,500.00	1,125.00	1,125	1,125	1,125	1,125	1,125	5,625	1,875	
Electric Drill	Dextol	PURCHASE	NE	14	1/7/006	11,000.00	11,000.00	1,650.00	1,650	1,650	1,650	1,650	1,650	8,250	2,750	
TV 21"	NAKUMATT	PURCHASE	NE	27	22/9/009	15,995.00	15,995.00	2,399.25	2,399	2,399	2,399	2,399	2,399	11,996	3,999	
TV 21"	NAKUMATT	PURCHASE	NE	23	18/9/007	18,095.00	18,095.00	2,714.25	2,714	2,714	2,714	2,714	2,714	13,571	4,524	
TV 32"	NAKUMATT	PURCHASE	NE	23	7/5/009	42,000.00	42,000.00	6,300.00	6,300	6,300	6,300	6,300	6,300	31,500	10,500	
Water-pumps	DAVIS	PURCHASE	NE	24	13/7/015	122,000.00	122,000.00	18,300.00	18,300	18,300	18,300	18,300	18,300	91,500	30,500	
Honda pump	MITHA	PURCHASE	NE		4/7/011	108,129.00	108,129.00	16,219.35	16,219	16,219	16,219	16,219	16,219	81,097	27,032	
Water-pumps	MITHA	PURCHASE	NE	24	5/9/009	90,000.00	90,000.00	13,500.00	13,500	13,500	13,500	13,500	13,500	67,500	22,500	
Water-pumps	LAKHANI	PURCHASE	NE	24	19/10/006	48,000.00	48,000.00	7,200.00	7,200	7,200	7,200	7,200	7,200	36,000	12,000	
Weighting Scale	RABOLAX	PURCHASE	NE	34	22/9/014	4,200.00	4,200.00	630.00	630	630	630	630	630	3,150	1,050	

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Shaving Machine	GRAMAJON	PURCHASE	NE	35	25/1/017	3,500.00	3,500.00	525.00	525	525	525	525	525	525	525	2,625	875
Platform weighing scale	LAKHANI	PURCHASE	NE	5	19/10/006	30,000.00	30,000.00	4,500.00	4,500	4,500	4,500	4,500	4,500	4,500	4,500	22,500	7,500
Electric Sander	DEXTROL	PURCHASE	NE	14	1/7/006	9,912.00	9,912.00	1,486.80	1,487	1,487	1,487	1,487	1,487	1,487	1,487	7,434	2,478
DC Volt-meters	NIRVANA	PURCHASE	NE	27	1/11/012	12,387.00	12,387.00	1,858.05	1,858	1,858	1,858	1,858	1,858	1,858	1,858	9,290	3,097
AC Ammeters	NIRVANA	PURCHASE	NE	27	1/11/012	41,580.00	41,580.00	6,237.00	6,237	6,237	6,237	6,237	6,237	6,237	6,237	31,185	10,395
Whee-pipe cutter	GEOQUIPM ENT	PURCHASE	NE	9	18/5/017	5,172.00	5,172.00	775.80	776	776	776	776	776	776	776	3,879	1,293
Whee-pipe cutter	Alfa	PURCHASE	NE	14	11/2/017	5,000.00	5,000.00	750.00	750	750	750	750	750	750	3,750	1,250	
Whee-burrow	bawi	PURCHASE	NE	14	23/5/017	3,500.00	3,500.00	525.00	525	525	525	525	525	525	2,625	875	
Whee-burrows	OSCAR	PURCHASE	NE	4	3/5/017	4,000.00	4,000.00	600.00	600	600	600	600	600	600	3,000	1,000	
Watt meters	NIRVANA	PURCHASE	NE	27	1/11/012	33,088.00	33,088.00	7,963.20	7,963	7,963	7,963	7,963	7,963	7,963	3,981.6	13,272	
Weighting scale(bath-room)	RABOLAX	PURCHASE	NE	34	22/9/014	4,200.00	4,200.00	630.00	630	630	630	630	630	630	3,150	1,050	
Dummy	GRAMAJON	PURCHASE	NE	35	25/1/017	3,000.00	3,000.00	450.00	450	450	450	450	450	450	2,250	750	
Tachometer	NIRVANA	PURCHASE	NE	27	1/11/012	45,000.00	45,000.00	6,750.00	6,750	6,750	6,750	6,750	6,750	6,750	33,750	11,250	
Light Microscope	RABOLAX	PURCHASE	NE	34	22/9/014	12,000.00	12,000.00	1,800.00	1,800	1,800	1,800	1,800	1,800	1,800	9,000	3,000	
Analogue multi meter	NIRVANA	PURCHASE	NE	27	1/11/012	15,963.00	15,963.00	2,394.45	2,394	2,394	2,394	2,394	2,394	2,394	11,972	3,991	
Analogue Oscilloscope	NIRVANA	PURCHASE	NE	27	1/11/012	25,518.00	25,518.00	3,827.70	3,828	3,828	3,828	3,828	3,828	3,828	19,139	6,380	
Digital oscilloscope	NIRVANA	PURCHASE	NE	27	1/11/012	30,894.00	30,894.00	4,634.10	4,634	4,634	4,634	4,634	4,634	4,634	23,171	7,724	
AC Ammeters	NIRVANA	PURCHASE	NE	27	1/11/012	3,713.00	3,713.00	556.95	557	557	557	557	557	557	2,785	928	
Pipe wrench	GEOQUIPM ENTS	PURCHASE	NE	9	18/5/017	4,913.00	4,913.00	736.95	737	737	737	737	737	737	3,685	1,228	
Pipe Vice	NIRVANA	PURCHASE	NE	9.27	28/7/012	12,000.00	12,000.00	1,800.00	1,800	1,800	1,800	1,800	1,800	1,800	9,000	3,000	
Charge control	NIRVANA	PURCHASE	NE	27	26/7/012	6,000.00	6,000.00	900.00	900	900	900	900	900	900	4,500	1,500	
Crimping Tool	AYOT	PURCHASE	NE	27	27/9/014	2,500.00	2,500.00	375.00	375	375	375	375	375	375	1,875	625	
Diestock(ratchet)	ALPHA	PURCHASE	NE	9	22/10/01	8,000.00	8,000.00	1,200.00	1,200	1,200	1,200	1,200	1,200	1,200	6,000	2,000	
Diestock(ratchet)	ALPHA	PURCHASE	NE	9	6/6/015	10,000.00	10,000.00	1,500.00	1,500	1,500	1,500	1,500	1,500	1,500	7,500	2,500	
Vernier Caliper	LAKHANI	PURCHASE	NE	10	30/9/009	4,800.00	4,800.00	720.00	720	720	720	720	720	720	3,600	1,200	
Combination Spanners	AMAR	PURCHASE	NE	10	39/6/010	3,000.00	3,000.00	450.00	450	450	450	450	450	450	2,250	750	

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Portable Router	SHUFAR	PURCHASE	NE	14	18/10/00	29,000.00	29,000.00	4,350.00	4,350	4,350	4,350	4,350	4,350	4,350	4,350	4,350	21,750	7,250
Portable Planer	DENTROL	PURCHASE	NE	14	24/3/010	21,051.00	21,051.00	3,157.65	3,158	13,500	3,158	3,158	3,158	3,158	3,158	3,158	15,788	5,263
Pillar Drill	NIRVANA	PURCHASE	NE	27,14	28/7/012	90,000.00	90,000.00	13,500.00		13,500	13,500	13,500	13,500	13,500	13,500	13,500	67,500	22,500
Rebate Plane	GEQUIPM ENTS	PURCHASE	NE	14	3/7/008	4,350.00	4,350.00	652.50	653	653	653	653	653	653	653	653	3,263	1,088
Screw-Drivers (star)		PURCHASE	NE	10,	30/6/010	3,000.00	3,000.00	450.00	450	450	450	450	450	450	450	450	2,250	750
Ring Spanners	MITHA	PURCHASE	NE	10	11/7/011	3,500.00	3,500.00	525.00	525	525	525	525	525	525	525	525	2,625	875
Spray-gun	LAKHANI	PURCHASE	NE	10	27/9/014	3,500.00	3,500.00	525.00	525	525	525	525	525	525	525	525	2,625	875
Multi-teste	ALLIED	PURCHASE	NE	10	29/10/01	3,000.00	3,000.00	450.00	450	450	450	450	450	450	450	450	2,250	750
Cylinder Head	NAFRAH	PURCHASE	NE	10	11/7/011	25,000.00	25,000.00	3,750.00	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	18,750	6,250
Open-ended spanners	RAYSON	PURCHASE	NE	10	5/2/014	3,500.00	3,500.00	525.00	525	525	525	525	525	525	525	525	2,625	875
						4685,347.00	709,551.30	709,551.30	709,551.30	709,551.30	709,551.30	709,551.30	709,551.30	709,551.30	709,551.30	709,551.30	3,547,756.50	1,183,085.75

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FURNITURE

DESCRIPTION OF ASSET	SUPPLIER'S NAME	IMPORT/LOCAL PURCHASE	N E W	LOCATIO N	DATE OF PURCHASE	COST	INSTAL LATION & OTHER INCDE NTAL COST	TOTAL COST	NORMAL DEPRECIATION 2014/2015	NORMAL DEPRECIATION 2015/2016	NORMAL DEPRECIATION 2016/2017	NORM AL DEPREC IATION 2017/2018	NORM AL DEPREC IATION 2018/2019	ACCUM ULATED DEPREC IATION FOR THE YEAR	NET BOOK VALUE AS AT JUNE 2019
TV Cabinets	FRANKMATT	PURCHASE	NE W	16A	2/10/016	40,500.00	0	40,500.00	4,050.00	4,050.00	4,050.00	4,050.00	4,050.00	20,250.00	20,250.00
TV Cabinets	FRANKMATT	PURCHASE	NE W	16C	2/10/016	30,500.00	0	30,500.00	3,050.00	3,050.00	3,050.00	3,050.00	3,050.00	15,250.00	15,250.00
Beds for students	P OTIENO	PURCHASE	NE W	30	10/10/011	10,500.00	0	10,500.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	5,250.00	5,250.00
ELECTRIC Bench Grinder	DEXTROL	PURCHASE	NE W	14	24/3/010	16,034.00	0	16,034.00	1,603.40	1,603.40	1,603.40	1,603.40	1,603.40	8,017.00	8,017.00
Office Table	Seal Honey	PURCHASE	NE W	12,23	5/5/008	10,995.00	0	10,995.00	1,099.50	1,099.50	1,099.50	1,099.50	1,099.50	5,497.50	5,497.50
Office Table	Tuskys	PURCHASE	NE W	16G	1/10/016	83,995.00	0	83,995.00	8,399.50	8,399.50	8,399.50	8,399.50	8,399.50	41,997.50	41,997.50
Office Table	Seal Honey	PURCHASE	NE W	21	5/5/008	16,273.00	0	16,273.00	1,627.30	1,627.30	1,627.30	1,627.30	1,627.30	8,136.50	8,136.50
Office Table	Seal Honey	PURCHASE	NE W	16	5/5/008	12,995.00	0	12,995.00	1,299.50	1,299.50	1,299.50	1,299.50	1,299.50	6,497.50	6,497.50
Conference Table	SEALHONEY	PURCHASE	NE W	12,26	5/5/008	14,995.00	0	14,995.00	1,499.50	1,499.50	1,499.50	1,499.50	1,499.50	7,497.50	7,497.50

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Diestock	Dextrol	PURCHASE	NE	9	10/2/0	7,500.0	0	7,500.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	3,750.00	3,750.0
			W		14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Diestocks(bo x)	Alfa	PURCHASE	NE	14	11/2/0	5,000.0	0	5,000.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	2,500.00	2,500.0
			W		17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dining tables	BTTI	PURCHASE	NE	5	4/9/00	150,000	0	150,000.00	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	75,000.00	75,000.00
			W		6	.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restaurant Tables	BTTI	PURCHASE	NE	22	7/5/01	50,000.00	0	50,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	25,000.00	25,000.00
			W		2	00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Secretary Chair	NAKUMATT D	PURCHASE	NE	16	18/5/0	8,990.0	0	8,990.00	899.00	899.00	899.00	899.00	899.00	899.00	899.00	899.00	899.00	899.00	4,495.00	4,495.0
			W		05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Executive Chair	SEALHONEY	PURCHASE	NE	166	19/11/016	236,937.00	0	236,937.00	23,693.7	23,693.7	23,693.7	23,693.7	23,693.7	23,693.7	23,693.7	23,693.7	23,693.7	23,693.7	118,468.5	118,468.50
			W		12	.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Executive Chair	seal honey	PURCHASE	NE	166	11/7/0	26,990.00	0	26,990.00	2,699.00	2,699.00	2,699.00	2,699.00	2,699.00	2,699.00	2,699.00	2,699.00	2,699.00	2,699.00	13,495.00	13,495.00
			W		12	00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Chairs(lectu re)	BERNARD P.	PURCHASE	NE	30	21/10/011	212,500.00	0	212,500.00	21,250.0	21,250.0	21,250.0	21,250.0	21,250.0	21,250.0	21,250.0	21,250.0	21,250.0	21,250.0	106,250.0	106,250.00
			W		8	.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Conference Chairs	Seal Honey	PURCHASE	NE	20,26	5/5/00	119,700.00	0	119,700.00	11,970.0	11,970.0	11,970.0	11,970.0	11,970.0	11,970.0	11,970.0	11,970.0	11,970.0	11,970.0	59,850.00	59,850.00
			W		8	.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Conference Chairs	Seal Honey	PURCHASE	NE	20,12	8/8/00	105,600.00	0	105,600.00	10,560.0	10,560.0	10,560.0	10,560.0	10,560.0	10,560.0	10,560.0	10,560.0	10,560.0	10,560.0	52,800.00	52,800.00
			W		9	.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Conference chairs	Seal Honey	PURCHASE	NE	26,20	18/9/0	19,990.00	0	19,990.00	1,999.00	1,999.00	1,999.00	1,999.00	1,999.00	1,999.00	1,999.00	1,999.00	1,999.00	1,999.00	9,995.00	9,995.0
			W		07	00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Restaurant Chairs	Tuskys	PURCHASE	NE	22	27/3/0	139,750.00	0	139,750.00	13,975.0	13,975.0	13,975.0	13,975.0	13,975.0	13,975.0	13,975.0	13,975.0	13,975.0	13,975.0	69,875.00	69,875.00
			W		12	.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Chairs(HI- BAC)	Office matt	PURCHASE	NE	16C,16A,1 6G,21,12.	28/9/0	490,000	0	490,000.00	49,000.0	49,000.0	49,000.0	49,000.0	49,000.0	49,000.0	49,000.0	49,000.0	49,000.0	49,000.0	245,000.0	245,000
			W		07	00	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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UAD3356K71,SCREEN CN414705VA	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
2UA33415T,SCREEN CN41460LFK	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
UAD30704HK,SCREE N CN41450TGZ	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
UAD3350K70, SCREEN CN41450VB4	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
AUD30704HH, SCREEN CN414702XF	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
SGH347T6WZ,SCREE NCN41460L19	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
CGH328TJHL,SCREE N CN41470530	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
2UA3090N6N, SCREEN CN 41450XCQ	HP SFF CORE 15DESK TOP	COMP DOC DIGITAL SOLUTIO N	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700
2UA3290RFL,SCREEN CN4145054F	HP SFF 6300	COMP DOC	PURCHASE	NE W	27		50,000.00	0	50,000.00	16,650	16,650	33,300	16,700

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MXL3250FR6	CORE ISDESK TOP COMPUT ER	DIGITAL SOLUTIO N COMPUT ER	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL32507VW	HP COMPUT ER	COMPDO C	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3250Q9K	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXK3250H4Z	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3250MLZ	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3250XCG	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3250FDC	HP COMPUT ER	COMP DOC DIG	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3250Q9S	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3250FPJ	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
MXL3259FPJ	HP COMPUT ER	COMP DOC	PURCHASE	NE W	28	1/8/201 8	55,000.00	0	55,000.00	18,315	18,315	36,630	18,370
							1,050,000. 00		349,650	349,650	699,300	350,700	

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LAND AND BUILDINGS**

IDENTIFICATION NUMBER	DESCRIPTION OF ASSET	CONTRACTOR'S NAME	DATE OF CONSTRUCTION	COST	TOTAL COST	NORMAL DEPRECIATION 2017/2018	NORMAL DEPRECIATION 2018/2019	ACCUMULATED DEPRECIATION FOR THE YEAR	NET BOOK VALUE AS AT JUNE 2019
BLOCK A	ADMINISTRATION, CURRENT STAFFROOM, REGISTRY DEANS OFFICE, II O OFFICE AND BOARDROOM	local constructions		12,000,000.00	12,000,000.00	400,000.00	400,000.00	800,000.00	11,200,000.00
BLOCK B	TUTORIAL, LIBRARY AND COMPUTER LABORATORY	local constructions		26,000,000.00	26,000,000.00	866,667.00	866,667.00	1,733,334.00	24,266,666.00
BLOCK C	HEAD OF DEPARTMENTS OFFICES	local constructions		2,000,000.00	2,000,000.00	66,667.00	66,667.00	133,334.00	1,866,666.00
BLOCK D	DINING HALL	local constructions		6,000,000.00	6,000,000.00	200,000.00	200,000.00	400,000.00	5,600,000.00
BLOCK E	ELECTRICAL AND ELECTRONICS ENGINEERING WORKSHOPS	Chajiu construction LTD		42,000,000.00	42,000,000.00	1,400,000.00	1,400,000.00	2,800,000.00	39,200,000.00
BLOCK F	INSTITUTIONAL MANAGEMENT COMPLEX	Chajiu construction LTD		25,000,000.00	25,000,000.00	833,333.00	833,333.00	1,666,666.00	23,333,334.00
BLOCK G	SECRETARIAL	local		2,654,600.00	2,654,600.00	88,487.00	88,487.00	176,974.00	2,477,626.00

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	WORKSHOP	constructions	0							
BLOCK H	NUTRITION AND DIETETICS MANAGEMENT LABORATORY	local constructions	1,120,000.00	1,120,000.00	37,333.00	37,333.00	74,666.00	1,045,334.00		
BLOCK I	TECHNICAL DRAWING ROOM/CLADDRROOM	local constructions	3,565,000.00	3,565,000.00	118,833.00	118,833.00	237,666.00	3,327,334.00		
BLOCK J	MAIN CENTRAL STORES/CLASSROOM	local constructions	6,574,500.00	6,574,500.00	219,150.00	219,150.00	438,300.00	6,136,200.00		
BLOCK K	KITCHEN	local constructions	5,000,000.00	5,000,000.00	166,667.00	166,667.00	333,334.00	4,666,666.00		
BLOCK L& Z	BUILDING AND CIVIL ENGINEERING WORKSHOPS	Sydcas Construction co. LTD	26,600,000.00	26,600,000.00	886,667.00	886,667.00	1,773,334.00	24,826,666.00		
BLOCK M	AUTOMOTIVE ENGINEERING DEPARTMENT	local constructions	10,000,000.00	10,000,000.00	333,333.00	333,333.00	666,666.00	9,333,334.00		
BLOCK N	MALE STUDENTS HOSTELS	local constructions	5,465,200.00	5,465,200.00	182,173.00	182,173.00	364,346.00	5,100,854.00		
BLOCK OPQ	STAFF QUARTERS	local constructions	5,465,200.00	5,465,200.00	182,173.00	182,173.00	364,346.00	5,100,854.00		
BLOCK R	FEMALE STUDENTS HOSTELS	local constructions	20,540,000.00	20,540,000.00	684,667.00	684,667.00	1,369,334.00	19,170,666.00		

