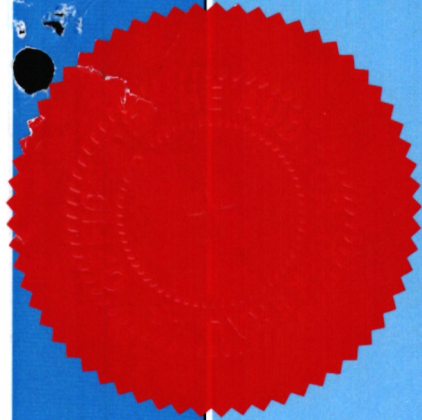




OFFICE OF THE AUDITOR-GENERAL

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REPORT

THE NATIONAL ASSEMBLY
PAPERS T A I D

DATE: 17 NOV 2021 DAY: Wed

TABLED BY:	D/ majority leader
CLERK-AT THE-TABLE:	G. Chebet

THE AUDITOR-GENERAL

ON

BUSHIANGALA TECHNICAL TRAINING INSTITUTE

FOR THE YEAR ENDED 30 JUNE, 2018



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BUSHIANGALA TECHNICAL TRAINING INSTITUTE(TVET)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 NOV 2021	
DAY: Wed	
TABLED BY:	A/Minority Leader
CLERK-AT THE-TABLE:	G. Chabel

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

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BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

(a) Background information

Bushiangala Technical Training Institutes is situated in Kakamega South Sub- County in Kakamega County. It is located off Sigalagala – Bukura road approximately 10km from Sigalagala and about 20km. from Kakamega town.

This Institute was started as a skill upgrading centre in 1991 by voluntary service oversees over years under the support of the European Economic Commission. The main objective of the Institute was to upgrade skills for Youth Polytechnic graduates, instructors and managers.

The Voluntary Service Oversees Group withdrew from the Institute in 1993 and it was taken over by the Ministry of Labour which replaced the short-term courses with Artisan and craft courses. The then Ministry of Higher Education Science and Technology formally took over Bushiangala Technical Training Institute in 2008.

The institute is located on a parcel of land measuring 12 acres and is in the process of acquiring more land

The Principal is the Chief Executive officer of the institute and is supported in the administrative function by the Deputy Principal, Accountant, Registrar and Dean of Students. There are seven (7) Academic Departmental heads. The students are represented by a students' government referred to as Student Council.

Bushiangala TTI offers the following training programmes in seven (7) Academic Departments.

1. **Business Studies** (Diploma in Supplies Chain Management, Community Development; Certificate in Supplies Chain Management, Single and group secretarial, AT B I & II, CPA section I & II, Community Development; Artisan in Store Keeping).
2. **Building Department** (Diploma in Civil Engineering & Building Construction; Certificates in Building Construction, Plumbing & Masonry)
3. **Applied Science Department** (Diploma in Applied Biology and Certificate in Science laboratory technology).
4. **Computer and Information Communications Technology:** (Diploma in ICT, Computer Science; Certificate in ICT, ICTT and Computer Packages).
5. **Clothing & Fashion Design** (Diploma in Textile technology, Clothing Technology, Fashion Design; Certificate in Clothing and Textiles, Artisan Garment Making, Beauty and Hair Dressing)
6. **Automotive and Mechanical Engineering** (Diploma in Automotive Engineering; Craft and Artisan courses in Motor Vehicle Mechanics, Welding and Fabrication.)
7. **Electrical /Electronic Engineering** (Craft and Artisan courses in Electrical Installation.)

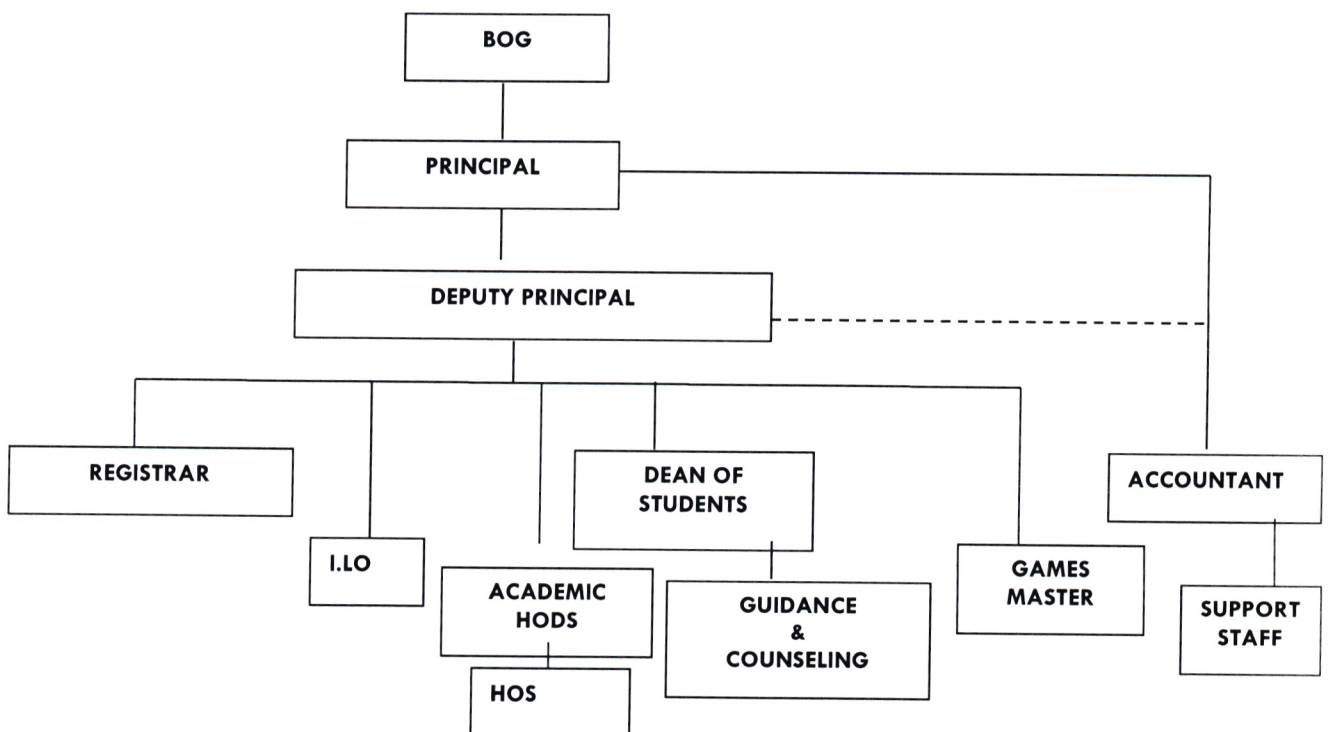
KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

In addition to the courses above the Institute intends to start the following: -

- a) Human Resource Management
- b) Business Administration
- c) Food and Beverages
- d) Beauty and Hair dressing
- e) Driving Courses

These courses are demand driven and find application in various sectors of the economy.

The current organogram structure of BUSTTI is as below: -



KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Table 1: Current Functions of Institutional Offices

NO.	INSTITUTIONAL OFFICE	FUNCTIONS
1.	Registrar's Office	<ul style="list-style-type: none"> • Student's admissions. • Effective management of student's records. • Marketing college programs. • Public Relation. • Any other functions assigned by the principal.
2.	Dean of Students	<ul style="list-style-type: none"> • Organize proper utilization of all student's recreational facilities • Oversee organization of student's government, clubs, societies, games etc. • Arrange regular consultative information-oriented meetings with student's council, HODs and Principal • Organize and supervise student's elections with help of student's council • Approve student's leave of absence. • Prepare budget related to all co-curricular activities • Keep records and correspondence on student's issues and welfare.
3.	Guidance & Counseling	<ul style="list-style-type: none"> • Co-ordinate guidance and counselling committee comprising members of all departments in the Institution • Prepare a schedule detailing when trainees can visit the counselling office. • Organize open forums, orientation talks on issues and specific topics affecting trainees. • Collect and disseminate information useful to trainees and college community. • Handling and coordinating serious trainee issues that may require referral or professional help.

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

4	Industrial Attachment Coordinator	<ul style="list-style-type: none"> • Handle linkages with industries. • Organize industrial attachment for all trainees in liaison with HODs and the Principal • Prepare and administer industrial attachment evaluation instruments at institutional and industry level. • Organize trainee insurance cover. • Ensure attachment of trainees to relevant and suitable industries for appropriate skills development • Handle all cases that may arise while trainees are attached in industries • Organize and ensure supervision and assessment of all trainees while on industrial attachment.
5	Business Centre	<ul style="list-style-type: none"> • Main function is to advise, formulate and implement programs that enhance optimum utilization of the available resources (physical and human) in a manner that contributes to the financial resources of the college.
6.	Examination Officer	<ul style="list-style-type: none"> • Management of trainee evaluation both internally and externally
7.	Support Staff	<ul style="list-style-type: none"> • Management of all college financial records and activities. • Ensure orderly day to day college operations in regard to support services

b. Principle Activities

The principle activity of the Bushiangala Technical Training Institute is to offer training to Students in technical courses and business courses as per the industry needs who are examined by KNEC and Computer Society of Kenya

The mission of the Institute is to provide technical training in science, engineering and technology and to foster applied research and community outreach for innovation and sustainability.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

c. Key Management

The day-to-day management of the Institution is under the following key organs:

1. The Board of Governors
2. Principal /BOG Secretary
3. Deputy Principal
4. Registrar
5. Dean of Students
6. Heads of Department
7. Students governing Council

d. Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

DESIGNATION	NAME
1. Principal	- Janet Otuya
2. Deputy Principal	- Richard Imbugwah
3. Accountant	- Emily Ashihundu
4. Procurement Officer	- Dancun Makumba
5. Stores Officer	- Hillary Barasa

e. Fiduciary Oversight Arrangements

1. Finance Committee of the Board of Governors
2. QMS ISO Auditors
3. Office of the Auditor General

f. Institute Headquarters

Country: Kenya
County: Kakamega
Sub County: Kakamega South
Constituency: Ikolomani
Location: Isulu

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Street: Off Sigalagala –Bukura road approximately 10 Kilometers from Sigalagala and about 18 Kilometers from Kakamega Town.

g. Entity Contacts

Telephone: 0702092440, 0722890891
E-mail: bushiangalatechnical@gmail.com
bushiangalatechnical@yahoo.com
Website: www.bushiangalatechnical.ac.ke

(a) The college has 6 bank accounts at Kenya commercial bank

S/NO	ACCOUNT NO	ACCOUNT NAME	FUNCTION
1	1102702188	Main Account	Students fee collection
2	1121337007	Economic stimulus Account	Mentorship of Mungatsi
3	1181740835	Transit Account	Reserves and exam fee
4	1114264709	Development Account	Funds for development projects
5	1114264563	Recurrent Account	Receives recurrent grants
6	1152187376	Production Unit Account	Income generating activities

h. Independent Auditors

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

i. Principal Legal Adviser

The attorney General

State law office
P.o. Box 40112
City Square 00200
Nairobi Kenya

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

THE BOARD OF GOVERNORS

S/NO	NAME	DESIGNATION	PROFESSIONAL & ACADEMIC QUALIFICATION
1.	Dorothy. M. Shiroya	Chairperson	M.ED Education Management
2.	Daniel Bulali	Vice Chairperson	Higher Diploma Plant Mechanics
3.	Moses Mokaya	Member	Degree
4.	Loreen Okang'a	Member	B. ED
5.	Agnes Ayuma Shikalo	Member	Degree
6.	Jael Chepchirchir	Member	MBA Business Administration
7.	Prof. Eric Ogur	Member	PHD Engineering
8.	County Government Representative	Member	
9.	Joseph Sunguti	County Director TVET	
10.	Janet Otuya	Principal/Secretary BOG	B. ED

BOARD OF GOVERNORS (CONTINUED)



Dorothy.M. Shiroya – Chairperson – M.E.D
Education Management
Current Employer
Retired Principal



Daniel Bulali – Vice Chairperson – Higher Diploma
Plant Mechanics
Current Employer
West Kenya Sugar Company Ltd. – Shift
Superintendent



Moses Mokaya – Member – Degree
Current Employer
Senior Lecturer Kabarak University

BOARD OF GOVERNORS (CONTINUED)



Loreen Okang'a – Member – B. E.D
Current Employer
Longhorn Publishers Ltd – Talent Manager



Agness Ayuma Shikalo – Member – Degree
Current Employer
Director – Oak School Kitengela



Prof. Eric Ogur – Member – PHD Engineering
Current Employer
Technical University of Kenya (TUK) - Director, Centre for
Engineering Innovation and Production, Faculty of
Engineering Sciences and Technology



Janet Otuya – Member – Bachelor of Education
Principal/Secretary BOG

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

MANAGEMENT TEAM

NAME	PROFESSIONAL & ACADEMIC QUALIFICATION	RESPONSIBILITY
1. Janet Otuya	BED	Principal
2. Richard Imbugwah	BED	D/Principal
3. Grace Anno	BED	Registrar
4. Joseph Wanyugi	BED	Dean of Students
5. Emily Ashihundu	CPA K	Accountant

CHAIR'S STATEMENT

The Institute Board of Governors was inaugurated in January, 2016. The Institute has grown in the Financial Year 2017 -2018 in A - in - A and student enrolment. Infrastructure still remains inadequate and the Institute has had to do with the limited funds.

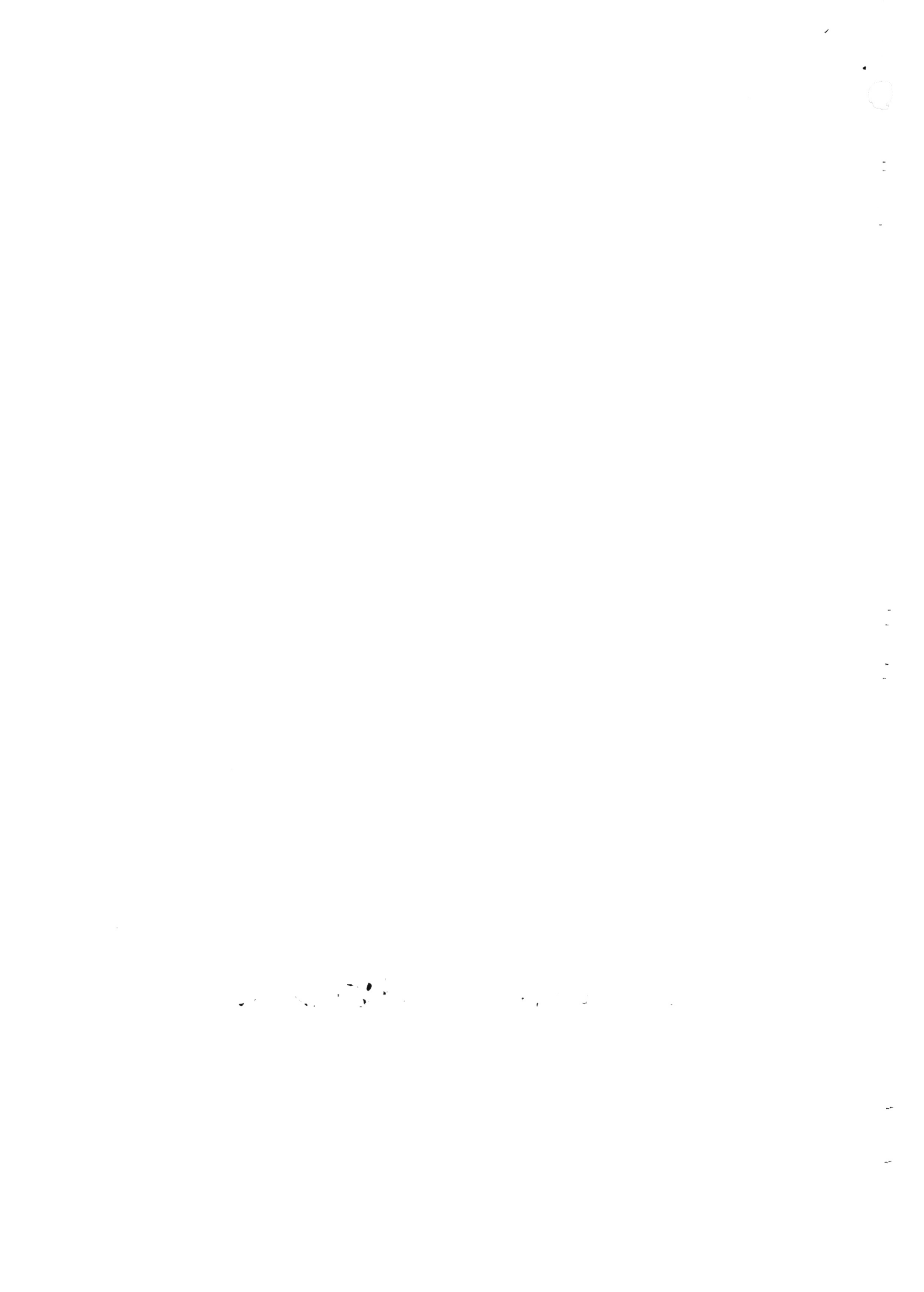
The Board of Governors is optimistic of further progress in the years to come building on the foundation so far laid in terms of revenue, expenditure and Policy formulation.

Sign..........

Date.....15 June, 2021.....

DOROTHY M. SHIROYA

Chairperson Board of Governors



BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

REPORT OF THE PRINCIPAL

The college accounts under review runs from 1st July 2017 to 30th June 2018. The college had achievements and challenges faced during the year as listed below;

The accounts are kept under IPSAS requirement and the year under review is the second time accounts are done under IPSAS.

Accounts have taken into consideration all relevant acts and regulations that are required like PFM act, procurement and disposal act and other relevant circulars from the government of financial management in government institutions.

Achievements

- The college had collaboration with the Ministry of Youth to train students from the National Youth Service fully sponsored by their Ministry.
- The College also had MOU with Acacia Foundation to train for them their sponsored students.

Challenges

The college had various challenges they face d during the year that hampered their financial operations as listed below;

- Increase in fees arrears as many students still have challenges in fees payments.
- Late disbursement of funds by the government.
- Late disbursement of grants and fees by the sponsors of students in various categories like; Acacia Foundation and NYS. This slowed down the operation and led to increase in sundry creditors at the end of the year as shown in the accounts.
- Inflation effects making it very difficult to implement the budgets.

With the challenges listed above, the college managed to end the year well though with some unpaid creditors who will be paid once funds owed by the above groups are received.

Sign Janet Otuya Date 15th June, 2021

JANET OTUYA

Principal/Secretary BOG

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

CORPORATE GOVERNANCE STATEMENT

The members of the Board have committed themselves to the service of Bushiangala Technical Training Institute and to upholding the tenets of good corporate governance by being innovative, transparent, accountable, persons of integrity, socially responsive, as well as promoting excellence and exercising fairness in all their dealings.

The Board

The Board consists of ten members inclusive of the Principal as the Secretary as follows:

NO.	NAME	TITLE
1.	Dorothy Shiroya Mapenzi	Chairman
2.	Joseph Sunguti	CD-TVET Director – Kakamega
3.	Daniel Bulali	Member
4.	Moses Mokaya	Member
5.	Prof. Eric Ogur	Member
6.	Agnes Ayuma Shikalo	Member
7.	Jael Chepchirchir	Member
8.	County Government Representative	Member
9.	Janet Waswa Otuya	Principal/Secretary
10.	Loreen Okanga	Member

The biographies of the Board Members are published on page IX - X These Board Members possesses a broad range of skills, qualifications and experiences required to direct the affairs of the College.

Functions of Bushiangala Board of Governors

- i. Overseeing the conduct of education and training in the Institution in accordance with provisions of the TVET Act and any other written law.
- ii. Promoting and maintaining standards, quality and relevance in education and training in the Institution in accordance with TVET Act.
- iii. Administration and managing the property of the Institution.
- iv. Developing and implementing the Institution Strategic Plan.
- v. Preparing annual estimates of revenue and expenditure for the Institution and incurring expenditure on behalf the Institutions.
- vi. Receiving, on behalf of the Institution or other bodies or persons.
- vii. Determining the fees payable and presenting conditions under which fees may be remitted in part or in whole in accordance with the guidelines developed under the provisions of the TVET Act.
- viii. Mobilizing resources for the Institution.
- ix. Regulating the admission and exclusion of students from the Institution, subject to a qualification framework and the provision of TVET Act.

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

- x. Approving collaboration or association with other Institutions and industries in and outside Kenya subject to prior approved by the Board.
- xi. Recruiting and appointing trainers from among qualified professionals and practicing trades persons in relevant sectors of industry.
- xii. Determining sustainable terms and conditions of service for support staff, trainers and instructors and remunerating the staff of the Institutions in consultations with TVETA.
- xiii. Making regulations, governing, organization, conduct and discipline of the staff and students.
- xiv. Not micro-managing the Institution.

Note:

- a. Board to hold at least three meetings in a year.
- b. Business to be conducted in democratic environment. There should be consensus. Note should be taken of descending views.
- c. Conflict of interests should be avoided.
- d. Integrity/confidentiality should be observed (Chapter 6 of the Constitution)
- e. Board members to uphold secrecy oath.

BOARD ACTIVITIES FOR THE YEAR 2017 / 2018

In this financial year a total of five Board meetings were held. Adequate notice for each Board Meeting was given. The agenda and minutes for previous meeting were distributed in advance of all Board members.

The Board reviewed the following reports and matters:

- Board Committee reports on their respective activities
- The College's risk profile, top and emerging risks, risk management, compliance and any reputational issues
- At each Board meeting, progress towards achieving targets of approved business plans is reviewed and guidance provided to senior management.
- Governors are at liberty to communicate directly with senior management with a view to obtaining more information on any issues that may impact Company's performance.

MANAGEMENT DISCUSSION AND ANALYSIS

During the Financial period ending 30th June 2018, the College continued with the process of transiting from ISO 9001:2008 to ISO 9001:2015, the college trained its Process Owners on the new Quality Management System and documented its processes. We anticipate to be certified in the coming two years.

During the Financial year under audit, we complied with the following statutory requirements among others;

- TVET Act 2013,
- Education Act 2012,
- Public Procurement and disposal Act,
- Public Finance Management Act.

In addition, we have been able to submit the National Social Security Funds (NSSF), Pay as You Earn (PAYE), National Hospital Insurance Fund (NHIF) dues on behalf of our BOG workers in time and there are no any pending dues which are in arrears

CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

Bushiangala Technical Training Institute continued to dedicate part of its revenue to social responsibility activities aimed at enhancing the livelihoods of those living close to the institution and all Kenyans in general. During the year under review, the College focused on activities aimed at making a positive impact on various communities while creating a cordial relationship and raising the institutions profile. Areas of focus included education, provision of water, Training locals on issues of procurement, research, environmental conservation activities.

Water provision

Today, Kenya is classified as a water-stressed country. Like in many African countries, lack of safe drinking water is the cause of socio-economic problems including starvation and diseases. The challenge is even more pronounced in rural areas where women and children walk long distances daily in search of water, which is sometimes polluted. Waterborne diseases are still a concern as many people succumb to them annually. One of Bushiangala Technical Training Institute corporate social responsibility programme areas of focus is the provision of water to communities through the establishment of water collection points through construction of ground water tanks and installation of water harvesting tanks within the College. In addition to the existing borehole, we installed water tanks during the FY.

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

Education

With a focus on education as part of its corporate social responsibility, the College witnessed the initiation of new courses i.e.: Human Resource Management, Fashion and Design, Mechanical and Electrical, Artisan courses (ALL CBET) etc. We have also set up an Internal Desk where students are assisted to apply for HELB Loans and Bursaries.

Environmental Conservation.

In Kenya, the effects of climate change and other environmental challenges are having an enormous impact not only on human life, but also on businesses. The pressure on natural resources and the environment in general is huge and calls for concerted efforts to alleviate the situation. Bushiangala Technical Training Institute has actively participated in environmental conservation initiatives aimed at conserving catchments areas and other delicate ecosystems. Last financial year, environmental initiatives the College participated in tree planting activities.

Sports and Culture

During the FY 2017/2018, the College gave out its Open fields to the locals for free (bull fighting). We also participated in the Regional and National Ball Games, Athletics, Music Festivals; this gave chance to the trainees to expose their talent.

REPORT OF THE BOARD OF GOVERNORS

The Board members submit their report together with the audited financial statements for the year ended June 30, 2018 which show the state of Bushiangala Technical Training Institute affairs.

Principal activities

The principal activity of the Bushiangala Technical Training Institute is to offer training to students in technical courses and business courses as per the industry needs which are examined by KNEC, KASNEB and Computer Society of Kenya. The institute offers the following programmes in 7 academic departments:

1. **Business Studies** (Diploma in Supplies Chain Management, Community Development; Certificate in Supplies Chain Management, Single and group secretarial, AT B I & II, CPA section I & II, Community Development; Artisan in Store Keeping).
2. **Building Department** (Diploma in Civil Engineering & Building Construction; Certificates in Building Construction, Plumbing & Masonry)
3. **Applied Science Department** (Diploma in Applied Biology and Certificate in Science laboratory technology).
4. **Computer and Information Communications Technology:** (Diploma in ICT, Computer Science; Certificate in ICT, ICTT and Computer Packages).

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

5. **Clothing & Fashion Design** (Diploma in Textile technology, Clothing Technology, Fashion Design; Certificate in Clothing and Textiles, Artisan Garment Making, Beauty and Hair Dressing)
6. **Automotive and Mechanical Engineering** (Diploma in Automotive Engineering; Craft and Artisan courses in Motor Vehicle Mechanics, Welding and Fabrication.)
7. **Electrical /Electronic Engineering** (Craft and Artisan courses in Electrical Installation.)

Results

The results of the entity for the year ended June 30 are set out on page 1 – 5.

BOARD OF GOVERNORS

The members of the Board of Governors who served during the Year are as shown on IX - X During the year none of the directors retired nor resigned from the office.

Auditors

The Auditors General is responsible for the statutory audit in accordance with article 229 of the constitution of Kenya and the Public Audit Act 2015.

STATEMENT OF BOARD OF GOVERNORS AND MEMBERS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and TVET Act, 2013 (Section 29) requires the Board of Governors to prepare financial statements in respect of that the college, which give a true and fair view of the state of affairs of Bushiangala Technical Training Institute at the end of the financial year/period and the operating results for that year. The Board of Governors are also required to ensure that the College keeps proper accounting records which disclose with reasonable accuracy the financial position of the College. The Board of Governors are also responsible for safeguarding the assets of the College.

The Board of Governors are responsible for the preparation and presentation of the College financial statements, which give a true and fair view of the state of affairs of the College for and financial year ending on June 30, 2018. This responsibility includes:

- Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- 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;
- Safeguarding the assets of the College
- Selecting and applying appropriate accounting policies; and
- Making accounting estimates that are reasonable in the circumstances.

The Board members accept responsibility for the College financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the TVET Act). The Board of Governors are of the opinion that the College financial statements give a true and fair view of the state of College's transactions during the financial year ended 30th June 2018, and of the College's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the College, which have been relied upon in the preparation of the College's financial statements as well as the adequacy of the systems of internal financial control. Nothing has come to the attention of the Board members to indicate that the College will remain a going concern for at least the next twelve months from the date of this statement.

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

POINTS TO NOTE:

a) Reporting

The year under review is the second to be reported under the new International Public Sector Accounting Standards Accruals basis. (IPSAS Accruals).

b) Audit Team.

The institute all along had been audited by Ministry of Education through Schools and Audit. With the introduction of TVET Act, the requirement has changed and the mandate to do audit is now in the Office of the Auditor General.

The books of accounts for the year 2017/2018 will be the second to pass through the audit at this office with the use of new accounting standards.

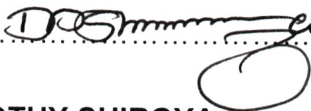
**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

Auditors

The Office of Auditors General is responsible for the statutory audit of Bushiangala Technical Training Institute in accordance with article 229 of the constitution of Kenya and the Public Audit Act 2015

Approval of the Financial Statements

The Bushiangala Technical Training Institute financial statements were approved by the Board on 27th September 2018 and signed on its behalf by:



.....

**DOROTHY SHIROYA
BOG CHAIRPERSON**

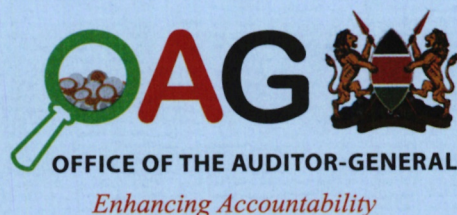


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**JANET WASWA OTUYA
PRINCIPAL/SECRETARY BOG**

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON BUSHIANGALA TECHNICAL TRAINING INSTITUTE FOR THE YEAR ENDED 30 JUNE, 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Bushiangala Technical Training Institute set out on pages 1 to 29, which comprise the statement of financial position as at 30 June, 2018, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Bushiangala Technical Training Institute as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and do not comply with the Technical and Vocational Education and Training Act, 2013 and Public Finance Management Act, 2012.

Basis for Adverse Opinion

1. Cash and Cash Equivalents

The statement of financial position reflects cash and cash equivalents balance of Kshs.16,699,198 as at 30 June, 2018 as disclosed in Note 19 to the financial statements. However, the cash book closing balance was not certified by an annual Board of Survey Committee as required.

In addition, review procedures performed on the bank reconciliation statements for the month of June, 2018 revealed bank charges not recorded in the cash book amounting to Kshs.93,161.

Further, the reconciling items such as direct credits and unrepresented cheques reflected in the bank reconciliation statements lacked details such as names of payees and dates of payments making it difficult to ascertain their validity.

Consequently, the accuracy and validity of cash and cash equivalents balance of Kshs.16,699,198 as at 30 June, 2018 could not be confirmed.

2. Unsupported Inventory

The statement of financial position reflects inventory balance of Kshs.673,243 as at 30 June, 2018 as disclosed in Note 22 to the financial statements. However, the signed stock sheets supporting the inventory figure of Kshs.673,243 reflected in the financial statements were not provided for audit review. In addition, there was no evidence that quarterly and annual stock taking was carried out and the bin cards reviewed did not indicate the amounts and quantities purchased or issued. This is contrary to Section 162(2) of the Public Procurement and Assets Disposal Act, 2015 which requires the head of procurement function to arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year, and conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the Accounting Officer.

Consequently, the accuracy and completeness of the inventory balance of Kshs.673,243 as at 30 June, 2018 could not be confirmed.

3. Lack of Assets Register

The statement of financial position reflects property, plant and equipment balance of Kshs.179,579,532 as at 30 June, 2018 as detailed in Note 28 to the financial statements. However, the property, plant and equipment balance of Kshs.179,579,532 reflected in the statement of financial position as at 30 June, 2018 were not supported by an up to date assets register indicating the nature, dates of acquisition, cost, unique identification number, current value, current location/user, accumulated depreciation and net book value. This is contrary to Regulation 143(1) & (3) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws, and that all items of furniture and equipment issued for a government's quarters or offices, large tools for government works, plant, equipment, vehicles or launches (large motor boats) shall be recorded in a register.

Consequently, the completeness, existence and valuation of the property, plant and equipment balance of Kshs.179,579,532 as at 30 June, 2018 could not be confirmed.

4. Trade and Other Payables from Exchange Transactions

The statements of financial position reflects trade and other payables from exchange transactions balance of Kshs.10,298,036 as at 30 June, 2018 as disclosed in Note 24 to the financial statements. However, the supporting creditors ledgers were not provided for audit review. Further, the financial statement balance of Kshs10,298,036 varies with Note 24 balance of Kshs.10,236,013 by Kshs.62,023. No explanation was given for the disparity of the balances in the financial statements.

In the circumstances, the accuracy and completeness of the trade and other payables balance of Kshs.10,298,036 as at 30 June, 2018 could not be confirmed.

5. Opening Balances and Previous Audit

As previously reported in the year 2016/2107, It was noted that the financial statements submitted for audit have not incorporated the opening balances for the preceding period that was explained to have been audited by schools' auditors.

In the circumstances, the opening balances incorporated in these financial statements for the year ended 30 June, 2018 could not be validated.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Bushiangala 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Adverse opinion.

Key Audit Matters

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

Other Matter

Budget Control and Performance

The Institute had an approved expenditure budget for the year ended 30 June, 2018 of Kshs.57,727,331 against expected revenue of the same amount. However, even though the Institute achieved total revenue of Kshs.57,676,835, a significant amount of Kshs.15,244,000 was received from sources other than budgeted and no explanation has been provided on why this amount was paid to the Institute without a budget.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis of Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal 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 Institute's ability to continue as a going concern, 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.

Those charged with governance are responsible for overseeing the Institute's 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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

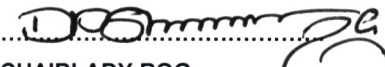
27 October, 2021

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

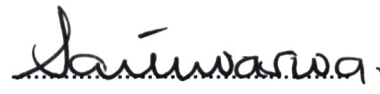
**I. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
30TH JUNE 2018**

DETAILS	Note	2017-2018	2016-2017
		Shs	Shs
REVENUES:			
Revenue from non-exchange transactions:			
Transfers from National Government	4(b)	12,000,000	36,555,387
Transfers from other governments entity-HEL B	5	15,244,000	3,202,500
Sub-Total		27,244,000	39,757,887
Revenue from exchange transactions:			
Rendering of services	6	17,773,420	4,944,473
Tuition			9,332,340
Sale of goods	7	31,100	181,038
Rental revenue from facilities and equipment	8	1,316,110	
Finance Income			88,896
Other income	9	2,115,648	839,398
Sub-Total		21,236,278	15,386,145
Total revenue		48,480,278	55,144,032
EXPENSES:			
Use of Goods and Services	10	2,689,415.00	-
Rendering Services			1,206,600
Employee costs	11	10,467,130	7,672,417
Depreciation and amortization expense	12	5,862,529	5,038,683
Repairs and maintenance	13	1,000,086	1,607,221
Contracted services	14	2,253,840	625,152
General expenses	15	15,407,395	21,022,592
Finance costs	16	61,833	97,530
Other expenses	17	450,830	13,099,408
Accrued Audit Fee	18	150,000	150,000
Total expenses		38,343,058	50,519,603
Surplus before Tax		10,137,220	4,624,429
Taxation			
Surplus/(Deficit) for the period		10,137,220	4,624,429

The Financial Statements set out on pages 1 to 2 were signed on behalf of the Institute Board of Governors by


CHAIRLADY BOG.
DATE 15 JUNE, 2021


FINANCE OFFICER
ICPAK NO. 22795


PRINCIPAL /SECRETARY.
DATE 15th June, 2021

15th June, 2021
DATE


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BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.


II. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2018

Details	Note	2017/2018.	2016/2017
Assets		Shs	Shs
Current assets			
Cash and cash equivalents	19	16,699,198	28,430,813
Receivables from exchange transactions	20	10,617,465	3,180,880
Receivables from non-exchange transactions (Debtors)	21	672,041	672,041
Inventories	22	673,243	437,961
Total Current Assets		28,661,947	32,721,695
Non-current assets			
Property, plant and equipment	28	179,579,532	158,125,338
Intangible assets	23	1,206,000	799,000
Total Non-current assets		209,447,479	158,924,338
Total assets			191,646,033
LIABILITIES			
Current Liabilities			
Trade and other payables from exchange transactions	24	10,298,036	11,896,544
Refundable deposits from students	25	313,200	185,000
Total Current liabilities		10,611,236	12,081,544
Non-current liabilities:			
Non-current employee benefit obligation		-	-
TOTAL LIABILITIES		10,611,236	12,081,544
NET ASSETS			
Capital Reserves		138,107,206	138,107,206
Revenue Reserve		14,761,649	4,624,429
Capital Fund		45,967,388	36,832,854
TOTAL NET ASSETS AND LIABILITIES		209,447,479	191,646,033

The Financial Statements set out on pages 1 to 2 were signed on behalf of the Institute Board of Governors by

.....

 CHAIRLADY BOG.
 DATE... 15 JUNE, 2021

.....

 FINANCE OFFICER
 ICPAK NO. 22795

.....

 PRINCIPAL /SECRETARY.
 DATE.....

.....
 15th June 2021
 DATE

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

**III. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH
JUNE 2018**

Description	Capital Reserves	Capital Fund	Revenue Reserves	Total
	Kshs	Kshs	Kshs	Kshs
As at 1. July 2016	138,107,206			138,107,206
Development Grants		36,832,854		36,832,854
Surplus/(Deficit) for the year			4,624,429	4,624,429
As at 30 June 2017	138,107,206	36,832,854	4,624,429	179,564,489
As at 1 July 2017	138,107,206	36,832,854	4,624,429	179,564,489
Surplus/(Deficit) for the year			10,137,220	10,137,220
Donation				-
Capital Funds		9,134,534		9,134,534
As at 30th June 2018	138,107,206	45,967,388	14,761,649	198,836,243

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

IV. STATEMENT OF CASH FLOWS AS AT 30TH JUNE 2018

Details	Note	2017/2018.	2016/2017
Cash flows from operating activities		Shs	Shs
Receipts			
Government grants and subsidies-State department of TVET	4(b)	12,000,000	36,555,387
Transfers from other governments	5	15,244,000	3,202,500
Rendering of services	6	7,217,978	4,944,473
Tuition			6,351,080
Sale of goods	7	31,100	181,038
Rental revenue from facilities and equipment	8	1,316,110	
Finance income			88,896
Other incomes	9	2,115,648	839,398
Prepaid Fees	27	62,023	
Sub-Total-Receipts		37,986,859	52,162,772
Payments			
Use of Goods and Services	10	2,689,415	
Rendering of services			1,206,600
Employees Costs	11	9,827,192	7,178,410
Repairs and maintenance	13	978,586	1,607,221
Contracted services	14	2,253,840	625,152
General expenses	15	14,447,507	19,314,178
Finance costs	16	61,833	97,530
Other expenses	17	450,830	13,099,408
Payment to Suppliers	15	2,386,221	
Sub-Total-Payments		33,095,424	43,128,499
Net cash flows from operating activities		4,891,435	9,034,273
Cash flows from investing activities			
Purchase of property, plant & equipment	28	(25,216,584)	(32,477,611)
Acquisition of Intangible Asset	23	(541,000)	(799,000)
Net cash flows used in investing activities		(25,757,584)	(33,276,611)
Cash flows from financing activities			
Capital Grants	4(b)	9,134,534	36,832,854
Net cash flows used in financing activities		9,134,534	36,832,854
Net increase/(decrease) in cash and cash equivalents (B)		(11,731,614)	12,590,516
Cash and cash equivalents at the beginning of the year(A)	19	28,430,813	15,840,297
Cash and cash equivalents at end of the year C=(A+B)	19	16,699,198	28,430,813

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

V. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

DESCRIPTION	Original Budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Variance
	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018
Revenue	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Transfers from National Government (MOE.)	35,700,831	-	35,700,831	21,134,534	14,566,297	41
Transfers from other governments entity-HELB		-		15,244,000	(15,244,000)	
Rendering of services	17,718,750	-	17,718,750	17,835,443	(116,693)	-1
Sale of goods	310,450	-	310,450	31,100	279,350	90
Rental revenue from facilities and equipment	1575,000	-	1575,000	1,316,110	258,890	16
Other income	2,422,500	-	2,422,500	2,115,648	(306,852)	13
Total income	57,727,531	-	57,727,531	57,676,835	(50,696)	0
Expenses						
Goods and Services	3,246,430		3,246,430	2,689,415	557,015	17
Employee costs	6,771,984.00		6,771,984.00	10,467,130	(3,695,146)	-55
Repairs and maintenance	1,300,000		1,300,000	1,000,086	299,914	23
Contracted services	2,160,000		2,160,000	2,143,330	16,670	1
Development Projects	22,133,069		22,133,069	19,319,065	2,814,004	13
General expenses	15,716,568		15,716,568	15,407,395	309,173	2
Finance costs	63,000		63,000	61,833	1,167	2
Other expenses	6,336,280		6,336,280	450,830	5,885,450	93
Total expenditure	57,727,331		57,727,331	51,539,084	6,188,247	-11

NOTES TO THE BUDGET

- Government funding is unpredictable hence what we budget to receive more than what we actually received in terms of Government funding through MOE and Students fees from sponsors i.e. HELB and CDF.
- Our commitment to spend also depends on availability of funds. The Institute relies on Government funding through MOE and Governments agencies whose funding is unpredictable. This means that we might spend less depending on availability of funds. Our expenditure may also rise due to unplanned for events and directives for examples the placement of NYS students.

VI. NOTES TO THE FINANCIAL STATEMENTS

1.GENERAL INFORMATION

Bushiangala Technical Training Institute is established by and derives its authority and accountability from TVET Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to train and produce Knowledgeable and skilled innovative graduates for Social Economic Development

2.Statement of compliance and basis of preparation – IPSAS 1

The Bushiangala Technical Training Institute financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Institute. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds

NOTES TO THE FINANCIAL STATEMENTS- CONTD...

ii. Revenue from Exchange Transactions – IPSAS 9

Rendering of services

The Institute recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to fees charged per student per course, rent charged on tenants per month, hire of facilities as per required.

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

Tuition fees

Revenue from tuition fees arise when students pay fees for the various courses they undertake at the institute. Even though it is collected per term, the overall charge is based on the course which is modular and takes one year

Rental income

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

b) Budget information – IPSAS 24

The annual budget is prepared on the cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Institute. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

c) Investment property – IPSAS 16

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

NOTES TO THE FINANCIAL STATEMENTS- CONTD...

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 30-year period.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, Plant and Equipment – IPSAS 17

The Bushiangala Technical Training Institute has been using cash basis of accounting that does not recognize the actual cost of property plant and equipment within the college.

For the college to fully disclose the values of total Property Plant and Equipment, a valuer must be brought in to do valuation of all property plant and equipment to enable the finance department to incorporate them in the accounts. We wish to incorporate the cost of valuation which is quite huge in the near future so as to fully comply with the IPSAS Accrual basis of accounting.

The institute has the following **Non-Current Assets** that need to be valued for actual values to be incorporated into the accounts;

- Land
- Classrooms
- Workshops
- Laboratories
- Workshop and laboratory Equipment
- Staff houses
- Motor vehicles
- Kitchen and kitchen Equipment
- Computers and Accessories

NOTES TO THE FINANCIAL STATEMENTS- CONTD...

The figures in the accounts as **Non-Current Assets** represent those acquired in the last three years only as their cost could be easily ascertained but total number of Non-Current Assets acquired over a long period of time would only be ascertained upon valuation as stated above.

e) Research and Development Costs

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

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

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

f) Inventories – IPSAS 12

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

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

- Raw materials: purchase cost using the weighted average cost method

NOTES TO THE FINANCIAL STATEMENTS- CONTD...

- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

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

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

g) Borrowing costs – IPSAS 5

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

h) Cash and cash equivalents

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

NOTES TO THE FINANCIAL STATEMENTS- CONTD...

i) Comparative figures

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

j) Significant judgments and sources of estimation uncertainty – IPSAS 1

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

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. 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 the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset.

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. Transfers from National Government (MOE.)	2017/2018	2016/17
a. CONDITIONAL GRANTS:	Shs	Shs
ESP account-Mungatsi TTI. Development Grant	5,154,534	23,859,375
Development Grant-Twin Workshop Construction	3,980,000	12,973,479
Sub- Total	9,134,534	36,832,854
b. UNCONDITIONAL GRANT:		
Bushiangala TTI. Operation Grant	12,000,000	23,729,479
Butere TTI Operational Grant		12,825,908
Sub- Total	12,000,000	36,555,387
TOTAL	21,134,53	73,388,241

5. Transfers from other governments entity	2017/2018	2016/17
Description	Shs	Shs
Government education support- HELB grant	15,244,000	3,202,500
Total Transfers from other governments entity	15,244,000	3,202,500

6. Rendering of Services	2017/2018	2016/17
Description	Shs	Shs
Boarding fees		10,000
Catering Services-Pay as you eat	-	600,890
Library	140,150	
Repair maintenance and improvement	214,100	192,600
Student council	94,000	89,850
Activity	230,900	166,450
Acacia Students Fee	918,700	
Contingencies		417,170
Local transport & travel	215,000	194,900
Electricity Water & Conservancy	394,600	335,450
Personnel emoluments	1,693,995	1,838,013
Development fee	577,420	
Application & registration	248,920	174,500
Attachment fees	89,950	180,400
Medical fees	115,160	97,250
Bus hire fee		428,500
Training Services		218,500
Admin fees	139,800	
Tuition fee	2,145,283	
Sub-total	7,217,978	4,944,473
Less Prepaid fee	(62023)	
Accrued Students Fee	10,617,465	
Total revenue from the rendering of services	17,773,420	4,944,473

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Sale of goods	2017/2018	2016/17
Description	Shs	Shs
Tender Sales	26,000	-
Sale of vegetables	5,100	181,038
Total revenue from the sale of goods	31,100	181,038

8. Rental revenue from facilities and equipment	2017/2018	2016/17
Description	Shs	Shs
Bus hire	575,900	
Hire of mattresses	4,750	
Boarding Fees	735,460	-
Total rentals	1,316,110	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Other income	2017/2018	2016/2017
Description	Shs	Shs
Other Sales	39,125	5,600
Computer services	210,200	25,950
Students Penalties		9,100
Examination fees	1,932,090	1,186,110
Miscellaneous	2,679	
Sale of tender		37,000
Students ID.	51,450	
Sub- total	2,235,544	1,263,760
Deficit from Production Unit	(119,896)	(424,362)
Total other income	2,115,648	839,398

10. Use of Goods and Services	2017/2018	2016/2017
Description	Shs	Shs
Electricity Water & conservancy	851,035	
Sales expenses	1,838,380	
Total good and services	2,689,415	

11. Employee costs	2017/2018	2016/2017
Description	Shs	Shs
Salaries and wages	8,620,046	6,478,660
Employee related costs - contributions to pensions, NSSF, NHIF	1,207,146	699,750
Total Paid	9,827,192	7,178,410
Salaries and wages Accrued	639,938	494,007
Total Employee costs	10,467,130	7,672,417

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. Depreciation and amortization expense	2017/2018	2016/2017
Description	Shs	Shs
Property, plant and equipment	5,728,529	5,038,683
Intangible assets	134,000	-
Total depreciation and amortization	5,862,529	5,038,683

13. Repairs and maintenance	2017/2018	2016/2017
Description	Shs	Shs
Equipment	605,531	1,607,221
Vehicles	373,055	
Sub - Total	978,586	1,607,221
Accrued Bus Repairs	21,500	
Total repairs and maintenance	1,000,086	1,607,221

14. Contracted services	2017/2018	2016/2017
Description	Shs	Shs
contracted Services	2,253,840	625,152
Total contracted services	2,253,840	625,152

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. General Expenses	2017/2018	2016/2017
Description	Shs.	Shs.
Activity expenses	1,788,875	998,240
Application & Registration	158,040	
Attachment fees expenses	459,012	203,300
Boarding fees	1,029,497	2,735,953
Bus hires expenses	1,227,967	1,464,708
Contingencies	691,579	3,776,257
Examination Remittances	2,292,300	833,230
Electricity Water & Conservancy	547,202	1,010,580
Workshops & meetings	392,610	-
Library expenses	23,120	-
Local Transport & Travel	1,135,730	1,868,443
Medical expenses	84,450	37,710
Sales expenses	70,265	-
Student Council	437,785	389,660
Student ID	62,700	-
Sundry creditors paid	(2,386,221)	
Marketing services	198,657	-
KATTI Expenses	1,079,480	1,643,955
TVET Fair Expenses		186,250
ISO 9001:2008		132,008
Administration Costs	3,740,808	
Performance contract	332,263	220,750
CAPA Expenses		733,453
Tender Expenses		119,710
Tuition	1,081,388	2,959,971
Total general expenses Paid	14,447,507	19,314,178
Accrued general expenses:		
Tuition	139,464	890,377
Boarding	17,684	11,369
Administration Expenses	482,740	109,743
National Youth Service Students Expenses		396,925
ISO 9001:2008	300,000	
CAPA. Expenses		240,000
Electricity Water & Conservancy	20,000	
KATTI. Expenses		60,000
Total Accrued general expenses	959,888	1,708,414
Total general expenses	15,407,395	21,022,592

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. Finance costs	2017/2018	2016/2017
Description	Shs.	Shs.
Bank charges	61,833	97,530
Total finance costs	61,833	97,530

Note: As at 30th June 2018 sh 93,161 being bank charges have not been included in the above finance costs This amount has been included in the finance cost of the FY. 2018-19 in the

17. Other expenses	2017/2018	2016/2017
Butere TTI. Mentorship		142,000
HELB. Refund		131,500
Other payments	395,289	
Butere TTI (Operation Grants		12,825,908
Tender Expenses	55,541	
Total other expenses	450,830	13,099,408

18. Provision for Audit Fee	2017/2018	2016/2017
Description	Shs.	Shs.
Accrued Audit Fee	150,000	150,000
TOTAL	150,000	150,000

19. Cash and cash equivalents	2017/2018	2016/2017
Description	Shs.	Shs.
College account No.-1102702188	3,061,920	370,349
ESP Account No. -1121337007	9,937,338	11,068,888
Transit account No. -1181740835	3,807,867	1,980,349
Development account No. -1114264709	1,007,861	14,899,856
Recurrent account No. -1114264563	(1,457,672)	(9,914)
Production account No. - 1152187376	341,884	121,285
Total cash and cash equivalents	16,699,198	28,430,813

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. Receivables from exchange contracts	2017/2018	2016/2017
Description	Shs.	Shs.
Mungatsi TTI mentorship		199,620
Student receivables	10,617,465	2,981,260
TOTAL	10,617,465	3,180,880

21. Receivables from Non- exchange transactions	2017/2018	2016/2017
Description	Shs.	Shs.
Trade receivables	672,041	672,041
Total	672,041	672,041

22. Inventories	2017/2018	2016/2017
Description	Shs.	Shs.
Stationery		172,961
Consumable stores-Food	197,645	53,900
Catering	475,598	211,100
Total inventories at the lower of cost and net realizable value	673,243	437,961

	2017/2018	2016/2017
23. Intangible assets - software	Shs.	Shs.
Cost		
At beginning of year	799,000	-
Additions	541,000	799,000
At end of year	1,340,000	799,000
Additions – internal development	-	-
At end of year	1,340,000	799,000
Amortization and impairment		
At beginning of year		-
Amortization	134,000	-
At end of year		-
Impaired loss	-	-
At end of year	134,000	-
NBV	1,206,000	799,000

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. Trade and other payables from exchange transactions	2017/2018	2016/2017
Description	Shs.	Shs.
Trade payables	6,083,882	11,252,537
Other payables (10%Retention Moneys)	3,212,193	
Accrued Salary	639,938	494,007
Provision for audit fee	300,000	150,000
Total trade and other payables	10,236,013	11,896,544

25. Refundable deposits from	2017/2018	2016/2017
Description	Shs.	Shs.
Students' deposits	313,200	185,000
Other deposits	-	-
Total	313,200	185,000

26. Acquisition of Property plant % equipment	2017/2018	2016/2017
Description	Shs.	Shs.
Computers	638,020	295,741
Buildings (less 10% Retention Fee)	18,035,715	6,347,935
Training Equipment		370,000
Mungatsi TTI (Less 10% Retention Fee)	6,372,849	25,463,935
Furniture	170,000	
Total	25,216,584	32,477,611

27. PAYMENTS RECEIVED IN ADVANCE	2017/2018	2016/2017
Description	Shs.	Shs.
Prepaid fees	62,023	-
Total	62,023	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

28. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment	Land	Motor vehicles	Furniture and fittings	Computers	Buildings	Plant & equipment	Mungatsi TTI Work in progress		Total
		Depr. 20 %	(Depr. rate 10%)	(Depr. 25%)	Depr. 2 %	10%	Construction Cost	Mentorship cost	
Cost	Shs	Shs	Shs	Shs	Shs	Shs			
At 1 st July 2017	3,225,000	11,125,000	1,344,444	941,333	119,194,576	1,869,733	25,294,035	169,900	163,164,021
Additions	-	-	170,000	638,020	19,319,065	-	6,827,895	227,743	27,182,723
Disposals	-	-	-	-	-	-	-	-	-
End year	3,225,000	11,125,000	1,514,444	1,579,353	138,513,641	1,869,733	32,121,930	397,643	190,346,744
Depreciation and impairment									
Accumulated depreciation 1st July 2017	-	2,225,000	134,444	235,333	2,256,933	186,973			5,038,683
Depreciation	-	2,225,000	151,444	394,838	2,770,273	186,973			5,728,529
Impairment	-	-	-	-	-	-	-	-	-
Accumulated as at 30 .6.2018	-	4,450,000	285,888	630,171	5,027,205.82	373,946	-	-	10,767,212
Depreciation	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/adjustment	-	-	-	-	-	-	-	-	-
At end of year	-	4,450,000	285,888	630,171	5,027,206	373,946	-	-	10,767,212
Net book values	3,225,000	6,675,000	1,228,556	949,182	133,486,435	1,495,787	32,121,930	397,643	179,579,532

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATION

**BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND
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BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

APPENDIX II PROJECTS IMPLEMENTED BY BUSHIANGALA TECHNICAL TRAINING INSTITUTE

Projects implemented by Bushiangala Technical Training Institute Funded by development partners

S/NO.	Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements Yes/NO
1	Construction of Mungatsi TTI.		CDF. Nambale	2015-2020	10,000,000	NO.	YES
			MOE.		49,559,306		
2	Construction of Mechanical & Building Departments Twin Workshop "A"		MOE.	2017-2018	25,667,000	NO	YES

Status of Projects completion

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Construction of Mungatsi TTI.	58,910,306	32,121,930	55%	7,082,738	7,082,738	MOE.
2	Construction of Mechanical & Building Departments Twin Workshop "A"	25,667,000	25,667,000	100%	18,652,065	19,319,065	MOE.

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME: BUSHIANGALA TECHNICAL TRAINING INSTITUTE				
Break down of Transfers from the State Department of MOE. FY 2016-2017				
A.	RECURRENT GRANTS	Bank Statement Date	Amount (Kshs)	FY To Which The Amounts Relate
	Bushiangala recurrent Grant	10/4/2018	5000000	2017/2018
	Bushiangala recurrent Grant	13/10/2017	3500000	2017/2018
	Bushiangala recurrent Grant	13/10/2017	3500000	2017/2018
	Total		12,000,000	
B.	DEVELOPMENT GRANTS			
	Twin -workshop 'B' (Building & Mechanical)	8/12/2017	3,980,000	2017/2018
			3,980,000	2017/2018
	Mungatsi TTI. Construction	8/12/2017	4,554,534	2017/2018
		12/6/2017	600,000	2017/2018
	Total		5,154,534	
	GRAND TOTAL		21,134,534	

APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of the MDA/Donor Transferring the funds	Date Received As Per Bank Statement	Nature: Recurrent/Development/Others	Total Amount - KES	Where Recorded/Recognized					Total Transfers During The Year
				Statement Of Financial Performance	Capital Fund	Deferred Income	Receivables	Others	
Ministry of Education	10/4/2018	Recurrent Grants	5,000,000	5,000,000					5,000,000
Ministry of Education	13/10/2017		3,500,000	3,500,000					3,500,000
Ministry of Education	13/10/2017		3,500,000	3,500,000					3,500,000
Ministry of Education	8/12/2017	Development Grants	3,980,000		3,980,000				3,980,000
Ministry of Education	8/12/2017		4,554,534		4,554,534				4,554,534
Ministry of Education	12/6/2017		600,000		600,000				600,000
TOTAL			21,134,534	12,000,000	9,134,534				21,134,534

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

APPENDIX V: PRODUCTION UNIT ACCOUNT STATEMENT OF PERFORMANCE FOR THE ENDED 30TH JUNE 2018

SUB-VOTEHEAD	Description	L/F	AMOUNT
RECEIPTS:			KSH.
Sales	Transit A/C	182	16,700
Sales	Recurrent A/C	204	7,920
Farm	Napier	185	2,000
Sales	Scrap	188	24,996
Sales	Packages	198	54,000
Sales	Driving School	200	40,500
Sales	Tender	203	1,000
Farm	Vegetables	181	10,170
Sales	College Café Cash Sales	184	986,444
Sales	Café Invoice Sales	186	2,669,252
Sales	Kiosk Rent	192	8,000
Sales	College	194	78,900
Sales	Application	201	1,000
	Total Receipts		3,900,882

BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

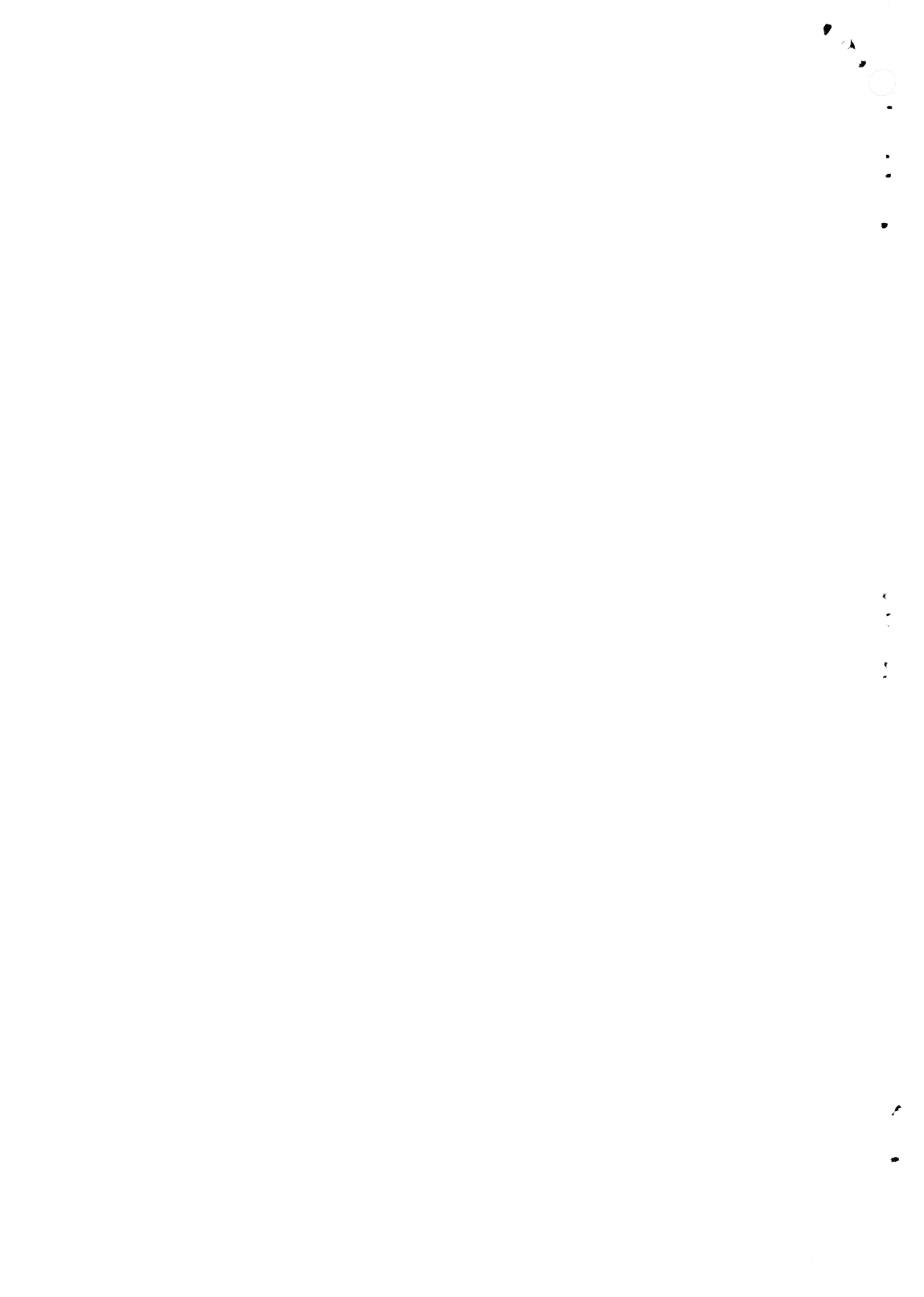
PAYMENTS			
Farm	Vegetables	181	12,000
Expenses	College Café Foodstufs	183	3,206,700
Expenses	Napier	185	2,000
Expenses	Tindinyo Project	189	70,900
Expenses	Share Of Profit	190	82,550
Expenses	College	194	155,600
Expenses	Bank-Charges	196	17,533
Expenses	Packages	198	10,500
Expenses	Driving School	200	47,500
Expenses	Café Expenses	202	75,000
Expenses	Accrued Foodstuff Expenses		538,140
Expenses	Closing Inventory		(197,645)
	Total Payments		4,020,778
	Surplus/(Deficit)		(119,896)



BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

APPENDIX VI: TRADE PAYABLES AS AT 30TH JUNE 2018

SNO	NAME	DESCRIPTION	VOTEHEAD	TOTAL AMOUNT
1.	Basoyi Enterprises	Supply of stationery Term 2 2018	SES	139,464
2.	Kinde Engineering ltd	internet services June 2018	Admin. costs	52,200
3.	Kispho Enterprise	Metal detectors for Security 25/6/2018	Admin. costs	30,000
4.		supply sports items 15th June 2018	Activity	292,500
5.	Kemal Professionals	Supply of 24 stock- taking registers	Admin. costs	72,000
6.	Reuben maleche	Supply of staff tea milk May 2018	Admin. costs	7,120
7.		Supply of staff tea milk June 2018	Admin. costs	13,920
8.	Sigalagala National Polytechnic	Accommodation of @ Fornet Engineering Solutions for 3 days and 2 BOG Members for 1 day	Admin. costs	15,000
9.	Kenya Inland Mass Marketing Agencies	Training & demonstration on fire disaster management	EWC	20,000
10.	Julika Automobiles	Bus repair June 2018	BUS RMI	21,500
11.	Rentokil Initial	disposal of sanitary towels MAY - June 2018	boarding	17,684
12.	Maier Consultants	ISO 900: 2015	ISO	300,000
13.	Accrued Employees' Salaries	Salary for June 2018		639,938



BUSHIANGALA TECHNICAL TRAINING INSTITUTE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018.

14.		Accrued Audit Fee		300,000
	SUB - TOTAL			1,921,326
	III) DEVELOPMENT ACCOUNT			
15.	Intellect contractors	Construction and Completion of Library Complex	Library complex	3,481,004
16.	Nolads Engineering Company	Construction of Twin Workshop	10 % retention fee	1,283,350
	SUB - TOTAL			4,764,354
	IV) ESP. ACCOUNT			
17.	Finetops Enterprise	Construction of Twin Workshop & classrooms at Mungatsi	Mungatsi TTI	3,212,193
	V) PRODUCTION UNIT ACCOUNT			
18.	Main Account	Foodstuffs consumed by college café. 2018	College café foodstuffs	52,210
19.	Moses Tsuma	Supply of firewood Term II 2018	college café expenses	60,000
20.	Samuel Indangasi	Supply of beef June 2018	College café foodstuffs	177,240
21.	Vilybye liboywo	Supply of vegetables June 2018	College café foodstuffs	16,250
22.	Ikolomani Dairy Farmers Co-op Society Ltd	Supply of milk June 2018	College café foodstuffs	13,440
23.	Felix Litoro	Vegetables for college café	College café foodstuffs	19,000
	SUB - TOTAL			338,140
	GRAND TOTAL			10,236,013

