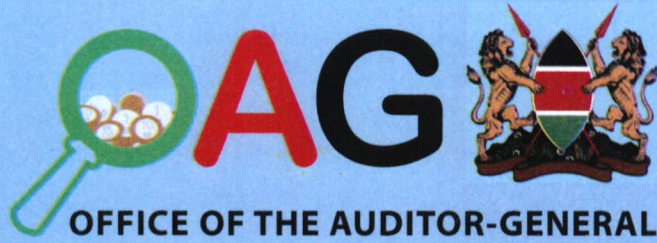


REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**  
THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 24 JUN 2025 DAY: Tuesday

OF LOM

BY: Ms. Anne Shibuko

TABLED BY: Ms. Anne Shibuko

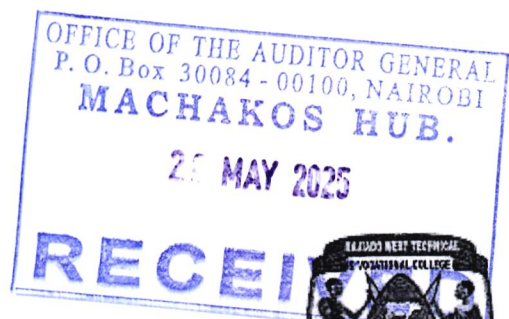
CLERK AT THE TABLE: Ms. Anne Shibuko

**THE AUDITOR-GENERAL**

**ON**

**KAJIADO WEST TECHNICAL AND  
VOCATIONAL COLLEGE**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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**KAJIADO WEST TECHNICAL & VOCATIONAL COLLEGE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30<sup>TH</sup> JUNE 2024**

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**Kajiado West Technical & Vocational College**  
**Annual Report and Financial Statements for the year ended 30th June 2024**

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## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms**

BOG	Board of Governors
KWTVC	Kajiado West Technical and Vocational College
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
TTI	Technical Training Institute
TVC	Technical Vocational College

### **B. Definition of Key Terms**

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

**Comparative Year**- Means the prior period.

## **2. Key College Information and Management**

### **(a) Background information**

The *Kajiado West Technical & Vocational College* (hereinafter known as the *College*) was registered in accordance with the TVET Act 2013, on 12<sup>th</sup> October 2017. The College is domiciled in Kenya, Kajiado County, along Kisames – Kimuka road at Olosho-oibor. The College is under the Ministry of Education, State Department for Vocational and Technical Training.

The College is under the Ministry of Education. State Department for Technical & Vocational Education & Training. Our College has eight academic departments supported by the finance, procurement and stores and Internal Audit functions.

### **(b) Principal Activities**

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

### **MISSION**

To provide quality technical training and vocational education and produce highly competent graduates and professional for the modern world of work

### **VISION**

A world class center of excellence in technical training and vocational education

### **MOTTO**

Training smart for life solutions

### **Core Values**

1. **Integrity** - we embrace honesty, truthfulness, accountability and transparency in all our engagements
2. **Professionalism** - we embrace work ethics in provision of all services we offer.
3. **Teamwork** - we acknowledge and continuously strengthen unity of purpose as an important ingredient within our work environment. We embrace collective responsibility for the efficient delivery of services
4. **Innovativeness** - innovation is the engine for our institutional development. We will continue to facilitate and encourage novelty in ideas and technologies in all our endeavors.
5. **Customer focus** - we ensure that our objectives and operations are linked to customer needs and expectations. We therefore, focus on strategies to meet current and future expectations of our customers.

**Kajiado West Technical & Vocational College**  
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**STRATEGIC OBJECTIVES**

1. Vocational Education and Technical Training
2. Student Welfare Programs
3. Institutional Growth and Effectiveness
4. Inclusion and Equity

**Key Management**

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

1. Board of governors
2. Board committees
3. Principal
4. Academic Heads of departments
5. Administrative Heads of Sections

**Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Principal	Dr Jane Tei M'Ringera
2.	Deputy principal Administration	Francis K Makau
3.	Deputy principal Academics	Dr. Dorcas Asiago
4.	Registrar	David Shololoi
5.	Dean of students	Bildad Kagwa
6.	Head of Finance	Ronald Kipkoech
7.	Procurement Officer	Hellen Illanet
8.	Internal Auditor	Margaret Siameto
9.	Exams Officer	James Mbogo

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**Fiduciary Oversight Arrangements**

Name of Committee	Members
Finance and Infrastructure Committee	<ol style="list-style-type: none"><li>1. Mz Winnie Riungu - Chair</li><li>2. Mr, Moses Supeyo</li><li>3. Dr. Jane M'Ringera</li><li>4. Mr. Gicheru Mutilili</li></ol>
Education, Research and Innovation Committee	<ol style="list-style-type: none"><li>1. Mr Michael Cheruyiot - Chair</li><li>2. Mr Gicheru Mutilili</li><li>3. Dr Jane M'Ringera</li><li>4. Margaret Wambui</li></ol>
Audit and Risk Management Committee	<ol style="list-style-type: none"><li>1. Mr.Daniel Osiemo</li><li>2. Ms Margaret Wambui</li><li>3. Mrs Nancy Watiiri</li></ol>

**(a) College Headquarters**

Olosho-Oibor  
P.O. Box 1085 – 00208, Ngong Hills  
Along Kisamis – Kimuka Road  
Kajiado County, KENYA

**b. College Contacts**

Telephone: (+ 254) 0770 033765  
E-mail: [info@kajiadowesttechnical.ac.ke](mailto:info@kajiadowesttechnical.ac.ke)  
Website: [www.kajiadowesttechnical.ac.ke](http://www.kajiadowesttechnical.ac.ke)

**c. College Bankers**

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

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



**Independent Auditors**


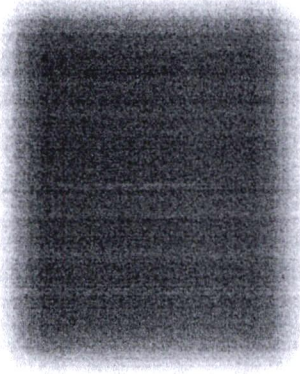

Auditor-General  
Office of Auditor General  
Anniversary Towers, University  
Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**Principal Legal Adviser**





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

**3. The council/The Board of Governors**


No.	Member/ Director	Details
1.	 Peter Matura Board Chair	Work experience: <b>18 Years working in various capacities.</b>  Highest Education qualification: <b>Master of Business Administration -(Project Management option)- Kenyatta University</b>
2.	<b>Mr. Gicheru Mutilili</b>  <i>County Director TVET: Kajiado –Narok Region</i>	
3.	  Dr Jane Tei M'Ringera Principal/ Secretary to the Board	<b>Highest Education qualification:</b> PhD Plant Ecology, UON Msc Plant Ecology, UON  ICS Membership No. Not applicable

<p>4.</p>	 <p>Winnie Riungu</p>	<p><i>Chair Finance &amp; Infrastructure Committee</i></p> <p><b>DOB: 20.02.1990</b>  <b>Highest Education qualification:</b>  <b>MSC. Finance JKUAT</b>  <i>Work experience:</i>  <b>10 years' experience in various capacities in the finance field</b></p>
<p>5.</p>		
<p>6.</p>	 <p>Margaret Wairumbi</p>	

**Kajiado West Technical & Vocational College**  
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7.	 <p>Michael Cheruyiot</p>	<p><i>Chairperson</i> Education, Research and Innovation Committee</p>
8.	<p>Mr, Moses Supeyo</p> 	<p><b>Education:</b> Master's in Project Management, university of Nairobi (ongoing).          Bsc, Electrical and Electronic Engineering, 2nd class honors upper division.</p> <p><i>Member, Finance &amp; infrastructure committee</i></p>
9.	 <p>Rev. Samuel Saiyorri</p> <p>B.A (Hons) Integrated Community Development</p>	<p><b>DOB:</b> 12/12/1976</p> <p><b>Work experience:</b> 15 years' experience in Development management with International NGO's</p>
10.	 <p>Daniel Osiero</p>	<p><b>Work experience:</b> over 40 years work experience in civil service  <b>Education:</b> Masters of Economics and management of Rural Development  <b>Places of work</b> (AUDA)-NEPAD, LAPSSET, MINISTRY OF FORESTRY &amp; WILDLIFE,</p>

**4. Key Management Team**

No.	Member	Details
1.	 <p data-bbox="660 770 810 927">Dr Jane Tei M'Ringera</p>	<p data-bbox="852 707 1326 775">Principal CEO/Accounting officer of the College</p>
2.	Francis Makau	
3.		<p data-bbox="852 1424 1091 1491">CPA Ronald Kipkoech <b>Finance Officer</b></p> <p data-bbox="852 1525 943 1559">CPA(K)</p> <p data-bbox="852 1592 1326 1693"><b>Work experience:</b> 9 years' experience in accounting in various sectors</p>

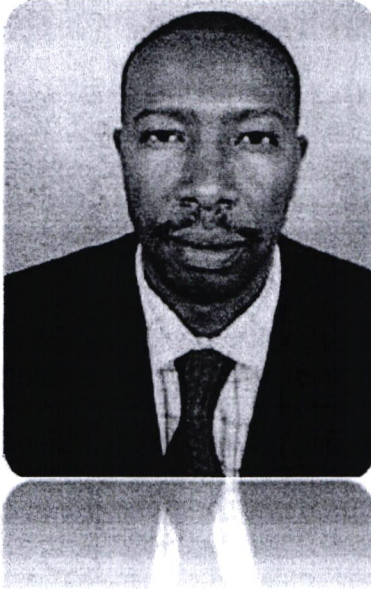
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4.		<p>Mrs Hellen Ilanet Masiyoi</p> <p><b>Head of Procurement</b></p> <p>Bachelor of Purchasing and Supply Management</p> <p><b>Work experience:</b> 8 years' experience in procurement management in various sectors</p>
5.		<p>David Shololoi</p> <p><b>Registrar</b></p>
6.		<p>Bildad Kagwa</p> <p><b>Dean of Students</b></p>

**Kajiado West Technical & Vocational College**  
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**5. Chairman's Statement**



In the Financial Year 2022-2023, the College has continued to grow. This growth is shown by the continued registration of our students. We have the courses that are attracting students and trainers who are committed to our values as we continue with our operations.

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

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

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

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

Partners make our work enjoyable as we network and all contribute to the welfare of the College and Society in general. Special mention goes to our partners ENSDA and at the State Department of Vocational and Technical Training, in our parent ministry, the Ministry of Education. They do not tire to guide and direct in the pursuit and attainment of the Kenya Vision 2030, Mid-term plan III, Big Four agenda and the TVET Act. This has been our guiding vision and what we do is aligned to the Government plans for our great nation. This report details the College's activities and financial performance during the year, which show a College full of promise. That with continued and concerted efforts, Kajiado West Technical and Vocational College shall be the place to be for acquisition of skills.

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

Peter Matura  
Chairman of the Board of Governors

A handwritten signature in black ink, appearing to read 'Peter Matura', written over a horizontal line.

Signature:

## 6. Report of the Principal



This has been a significant year for Kajiado West Technical & Vocational College. We have operated amidst unprecedented change over the past 12 months and we continue to transform our College. We have taken decisive, immediate action on the challenges we faced. In a very deliberate way we have made the changes needed to re-energize our operations. We have guided our efforts with priorities we set out in our strategic plan 2023-2027.

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


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

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

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

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

Dr Jane Tei M'Ringer  
Principal/Secretary BoG

Signature: 

**Kajiado West Technical & Vocational College**  
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**7. Statement of Performance against Predetermined Objectives**

*The College* has 4 strategic pillars and objectives within current Strategic Plan for the - FY 2023/2024. These strategic pillars are as follows:

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

*The College* develops its annual work plans based on the above 4 pillars. Assessment of the performance against its annual work plan is done on a quarterly basis. The College achieved some of its performance targets set for the FY 2023/24 period for its 4 strategic pillars, as indicated in the diagram below:

Pillar 1: Vocational Education and Training

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievement during FY
<b>ACADEMIC PROGRAMMES</b>			
	Review academic programmes to meet market needs	Number of reviews conducted Review reports	Achieved
	Establish infrastructure for open and e-learning	Existence of an E-learning platform	Achieved
	Adoption of innovative approaches to teaching and learning	No. of teaching innovations made	Achieved
	Develop capacity for staff to implement e-learning.	No. of capacity building trainings conducted	Achieved
		No. of e-learning classes being conducted	Achieved
	Facilitate practical/ industrial attachment and internship for students	No. of of attachments	Achieved
	Establishment of a modern library which will have both soft and hard copy reference materials	Availability of a modernized library	Not achieved

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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievement during FY
	Continuous participation in both education and co-curricular activities	No. of education and co-curricular activities attended	Achieved
	Conduct marketing of academic courses to youths who have completed either class 8 for Artisan Courses and form 4 for Craft and Diploma courses	No. of marketing exercises conducted No. of new enrolments	Achieved
	Increase student enrolment to academic courses	No. of new enrolments	Achieved
	Promote competency-based education and training	Adequate skills on task management, contingency management and Job/role environment	Achieved
<b>RESEARCH, SCIENCE, TECHNOLOGY AND INNOVATION</b>			
	Facilitate staff and students to undertaking research and publication of their manuscripts on social economic issues affecting the country	No. of researches conducted No. of publications	Not achieved
	Disseminating research and innovations results to target users during the annual research conferences and exhibitions and publications.	No. of annual conferences involvement	Not achieved
	Train and build the capacity of academic staff on research grant proposal writing, partnership and collaboration with international and national research institutions	No. of trainings conducted, No. of proposals developed & submitted No. of new partnerships formed	Not achieved
	Ensure protection of intellectual property rights of staff and students research work	No. of copyright patents	Achieved

**Kajiado West Technical & Vocational College**  
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievement during FY
	Strengthen the capacity of the technical committee for research and development to provide policy guidance on the conduct of research by the institution	No. of trainings conducted	Achieved
	Create and implement policy that promote research	Existence of an adequate research promotion policy and framework	Not achieved
	Develop/ Improve metal fabrication program training manual on the use of AutoCAD to aid the students in computer aided drafting.	No. of Students enrolled in the course  Existence of a Metal Fabrication training course	Not achieved
	Work with all relevant stakeholders in the County (including Business Networks, banks, Colleges, etc.) to nurture KWTVC's metal fabrication program	No. of partnerships and linkages made  Existence of a partnership and collaboration policy	Not achieved
	Improvement and re-organization of the metal fabrication courses to include the component of commercial viability of modern fabrication designs and tools	No. of improved and reorganized courses	Achieved
	Development and Innovation of human resource in the areas of metal fabrication and the marketing component	No. of trainings conducted  No. of innovations made	Achieved
	Develop market ready materials made by the students	Existence of Finished products	Achieved

**Kajiado West Technical & Vocational College**  
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		Existence of sales records and audited reports	
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**Kajiado West Technical & Vocational College**  
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Pillar 2: Student Welfare Programs

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Promote provision of accommodation for male and female students	No. of dorm rooms constructed	Not achieved
	Promote Career guidance and Counselling by providing assistance and information on careers, employment opportunities, further studies and training	No. of career fairs conducted No. of individualized counselling sessions No. of IEC materials developed	Achieved
	Promote sports and recreation and sporting activities in football, basketball, hockey, volleyball, athletics etc.	No. of sporting activities	Achieved. Participated in KETTISO ball games and athletics in regional and Athletics National level.
	Promote Students' leadership through support to the Students' Union	No. of elections conducted	Achieved. Conducted elections and oversaw change of student council.
	Establish contacts with philanthropic organizations to provide scholarships and bursary to need students	No. of scholarships and bursaries Reduced number of Colleges drop outs Improvement in attendance	Achieved
	Establish and activities of Student Alumni	No. of alumni activities Existence of collaboration between the College and its alumni	Not achieved

**Kajiado West Technical & Vocational College**  
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	Conduct training and capacity building to student leaders to promote life skills and leadership skills	No. of trainings conducted	Achieved: Training conducted
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**Kajiado West Technical & Vocational College**  
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
		Existence of improved leadership by the student leaders	
	Support student's participation in community activities that support corporate social responsibility	No. of CSR activities participated in  Existence of collaboration between the community and the KWVTC	Achieved
	Raising awareness among student on reproductive health, drug, alcohol and substance abuse	No. of awareness trainings/ campaigns conducted  Improved behavior among the students	Achieved
	Construct a Kitchen and Dining hall and equip with cooking and catering materials and requirements	Permanent structure for kitchen and dining hall  Tables and benches for cafeteria services  Cooking equipment	Not achieved

**Pillar 3: Institutional Growth and Effectiveness**

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
<b>LEADERSHIP AND GOVERNANCE</b>			
	Train members of the board on corporate governance	No. of Board Members trained  Existence of improvement of KWTVCs governance system	Not achieved

**Kajiado West Technical & Vocational College**  
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Support members of the board to formulate and develop governance policies the institution	No. of policies developed Existence of adequate policies developed	Not achieved
	Organize exchange visits and learning tours for members of the board	No. of exchange visits and learning tours Improvement in the running of the college	Not achieved
	Train members of the board on financial literacy and financial oversight functions	Adequacy of the financial knowledge for decision-making and provision of oversight	Not achieved
	Establish governance and board charter	Existence of governance and board charter	Achieved
	Support board members to hold regular quarter and committee meetings	No. of Meetings held	Achieved
<b>HUMAN RESOURCE AND DEVELOPMENT</b>			
	Development and implementation of human resource policies (promotion, training, appraisal, recruitment, discipline, reward & remuneration)	Existence of an adequate HR policy and regulatory frameworks	Not achieved
	Promotion of best human resource management practices (promotion, training, appraisal, recruitment, discipline, reward & remuneration)	No. of staff promotions, trainings conducted and new staff recruited Existence of a reward and remuneration scheme.	Not achieved
	Conduct employee satisfaction surveys	No. of Employee Satisfaction Surveys conducted	Achieved
	Establish staff competency	Existence of a staff	Not achieved

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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	and Development opportunities and programs		
	Train supervisors and head of departments in employee Relation matters and relationship.	No. of supervisors and HODs trained	Achieved
	Review and implement clear and time bound schemes	Existence of adequate schemes.  No. of schemes of work reviewed & implemented	Not achieved
<b>INFRASTRUCTURE DEVELOPMENT</b>			
	Develop college Master plan for Infrastructure development	Existence of an infrastructural development master plan	Achieved
	Construction of lecture halls to expand training, learning and research facilities	No. of lecture halls and research facilities constructed	Not achieved
	Development of administration new block and student center	Existence of a new administration block and student center	Not achieved
	Development of modern Library	Existence of a modern library	Not achieved
	Development of Intra-college facilities	No. of adequate intra-college facilities constructed	Not achieved
	Purchasing of motor vehicle for college errands	Existence of a motor vehicle, double cabin	Not achieved
	Upgrade water and sewerage system	Existence of an adequate water & sewerage system to serve the college	Not achieved
	Provide for social, sports and recreational amenities	Existence of social, sports and recreation amenities	Achieved
	Develop facilities for persons with special needs.	Existence of PLwDs friendly infrastructure	Achieved
<b>INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)</b>			
	Development of ICT policies	Existence of adequate ICT Policies and	Achieved

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

**Kajiado West Technical & Vocational College**  
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	Implement and document performance-based management	Existence of reports on PBM highlighting best practices	Achieved
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**Kajiado West Technical & Vocational College**  
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Bench-mark programmes with renowned institutions	No.of benchmarking activities conducted	Not achieved
<b>ENTERPRISE DEVELOPMENT (AGRICULTURE)</b>			
	Develop a policy and implementation framework for implementing enterprise activities	Existence of a policy and implementation framework	Not achieved
	Work with all relevant stakeholders in the County (including Business Networks, banks, Colleges, etc.) to nurture KWTVC's entrepreneurship venture	No. of partnerships and linkages made  Existence of a partnership and collaboration policy	Achieved
	Improvement and re-organization of agricultural courses to include the component of commercial viability of modern systems of agriculture	No. of improved and reorganized courses	Not achieved
	Development and Innovation of human resource in the areas of agriculture and agribusiness	No. of trainings conducted  No of innovations made	Not achieved
	Develop agricultural extension services	No. of farmers reached  No. of supplies and inputs provided  No.of trainings conducted  Existence of improved agricultural methods in the area	Not achieved
	Establish fresh farm produce kiosk	Existence of a fresh produce kiosk  Existence of sales records and audited reports	Not achieved

**Kajiado West Technical & Vocational College**  
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<b>PARTNERSHIP AND COLLABORATION</b>			

**Kajiado West Technical & Vocational College**  
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
<b>To maintain and establish mutually beneficial linkages, collaborations and partnerships with national, regional and international organizations</b>	Enhance capacity of the college staff for forging linkages, collaborations and partnerships	No. of trainings conducted  No. of linkages, partnerships and collaborations made	Achieved
	Access resources and technologies that are not available at KWTVC.	No. of resources and technologies attained	Achieved
	Provide exposure to both staff and students	No. of exposure visits made  Existence of improvements/ innovations made from learning from the exposure visits	Achieved
	Uphold the KWTVC's corporate social responsibility	No. of CSR activities conducted  Existence of a CSR Policy	Not achieved

**Pillar 4: Social Inclusion and Equity**

Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
<b>GENDER MAINSTREAMING</b>			
	Continuously conduct gender audits.	No. of audits conducted  Existence of audit reports and levels of improvement	Achieved
	Develop and implement affirmative action policies.	No. of policies developed  Existence of policies	Not achieved

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	Ensure gender balance is represented across the	No. of scholarships awarded	Achieved
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	curriculum for enrolment and scholarship opportunities	No. of enrolled students Availability of gendered enrollment and scholarship data	Achieved
	Capacity building trainings to raise gender awareness to prepare students for various careers	No. of trainings conducted Availability of case study reports	Not achieved
	Carry out gender specific sensitization programs	No. of campaigns conducted Existence of behavior change on matters gender	Achieved
<b>DISABILITY INCLUSION</b>			
	Ensure improvements for ease of access in public offices and public information	Existence of communication channels for the deaf and hard of hearing, blind and low of vision No. of improved infrastructure and facilities Existence of improved environment for ease of access by PLWD	Not achieved
	Sensitize the KWTVC staff and the surrounding community to appreciate People Living with Disabilities	No. of campaigns conducted Existence of behaviour change on matters disability	Not achieved

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	Provide opportunities for teachers to develop skills to address the learning needs of People Living with Disabilities	No. of trainings conducted	Not achieved
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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
		No. of Staff and Board members with sign language skills Existence of reports on the different types of trainings conducted	
	Reserve at least 2% of procurement of goods and services for PLWDs.	No. of contracts givento PLWDs No. of PLWD companies shortlisted	Achieved
	Ensure 5% of the total staff establishment comprise persons with disabilities	No. of PLWDs in the staffing roster	Achieved
	Carry out accessibility and usability audit and submit the report to NCPWD	No. of audit exercises conducted Existence of a validated audit report	Achieved
	Increase equal and easy access of products and services/ programmes to PLWDS	No. of PLWDs reached/ services by the programmes/ services	Not achieved
<b>CORPORATE SOCIAL RESPONSIBILITY</b>			
	Facilitating technology transfer of locally developed products and services to the Neighboring community.	No. of services provided and technology shared with the community	Not achieved
	Engaging the community in ensuring external student accommodation is safe and Conducive.	No. of engagements conducted	Achieved

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Strategic Objective	Strategies/ Activities	Performance Indicators	Achievements
	Establishing student attachments with the community.	No. of attachments provided  No. of employment opportunities provided	Achieved
	Establishing business linkages with the community.	No. of linkages made	Not achieved

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

## **8. Corporate Governance Statement**

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

### **Board of Governors**

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

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

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

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

**Board Committees**

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

The board has currently established the following committees:

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

**Staff and Student Welfare**

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

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

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

## **BOARD CHARTER**

### **1. PURPOSE**

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

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

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

### **ROLE OF THE BOARD**

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

### **MATTERS RESERVED FOR THE BOARD**

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

### **DELEGATION OF AUTHORITY**

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

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

#### **COMPOSITION OF THE BOARD**

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

#### **Appointment and Remuneration of Board members**

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

#### **BOARD INDEPENDENCE**

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

#### **ACCESS TO INFORMATION AND INDEPENDENT ADVICE.**

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

#### **BOARD TRAINING**

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

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

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

#### **BOARD EVALUATION**

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

#### **ROLE OF THE CHAIR AND SECRETARY**

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

The Role of the Chair shall be to:

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

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

**The role of the Secretary shall be to:**

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

**DUTIES OF BOARD MEMBERS**

Each Board member shall have the fiduciary duty to—

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

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

**THE SECRETARY**

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

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

**BOARD COMMITTEES**

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

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**CONFLICTS OF INTEREST AND RELATED PARTY TRANSACTIONS**

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

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- ✓ Declare as soon as they become aware that a subject to be discussed at a Board or committee meeting may give rise to a conflict of interest at the outset of the applicable meeting. The conflicted Board member shall not participate further in the discussion of that subject, nor vote on it. This is subject at all times to the provisions of the guiding laws rules & regulations of the College.
- b) The Board shall evaluate all potential or perceived conflict of interest as declared and shall approve such transactions with the College as may be appropriate.
- c) A register of declared Conflicts of Interest shall be maintained by the Secretary.

**CODE OF CONDUCT**

- a) The Board shall adopt a Code of Conduct for all governors and employees that addresses, among other things, conflict of interest and which shall be reviewed and updated regularly. A summary of this code shall be made available on the College's website.
- b) The College shall adopt effective whistle blowing mechanisms that encourage staff and other stakeholders to bring out information helpful in enforcing good corporate governance practices.
- c) The Board shall also adopt the Public Service Code of Conduct that will apply to all governors and staff.

**RELATIONS WITH STAKEHOLDERS**

- a) The Board shall recognize, respect and protect the rights of stakeholders and shall ensure equitable treatment of all stakeholders.
- b) The Board shall provide stakeholders with information as is required under the applicable law and shall establish mechanisms to ensure effective communication with stakeholders.
- c) The Board shall have a stakeholder-inclusive approach and will be responsible for giving due consideration to the legitimate interests and expectations of the College's stakeholders in its deliberations, decisions and actions.
- d) The Board shall establish effective communication with the College's stakeholders including the media as may be appropriate.

**TERMS OF REFERENCE**

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

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**9. Management Discussion and Analysis**

**Operational & Financial Performance**

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

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Income</b>	30,760,060	29,000,538
<b>Expenditure</b>	23,547,187	27,513,025
<b>(Deficit)</b>	<b>7,212,873</b>	<b>931,223</b>

***Key Projects and Investment decisions the College is planning/ implementing***

**LANG'ATA TECHNICAL & VOCATIONAL COLLEGE - MENTORSHIP**

Mentorship of Langata TVC was transferred from Kajiado West TVC to Nairobi TTI through a letter ref MST/SDTVET/DTE8/23 (2) dated 8<sup>th</sup> February, 2024 from the State Department of TVET. Kajiado West TVC is supposed to hand over Langata TVC TO THE Board OF Nairobi TTI as they work on the operationalization of the Institution

**Major risks facing KWTVC**

Major risks to the college are:

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

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vi. The substantial majority of our revenue is derived from a limited number of sources. During the year ended 30 June 2023, those sources that represented greater than 10% of our total revenue were:

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

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

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

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

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

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

**Material arrears in financial obligations**

The pending bills at the close of the financial year stood at KES 10,844,651

**Compliance with Statutory Requirements**

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

**Financial Probity and serious governance issues**

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

10 Environmental and Sustainability Reporting Statement

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

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

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

**Providing sustainable benefits for our stakeholders.**

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

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

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

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

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

**Developing meaningful partnerships with our suppliers.**

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

**Continuous development of our governance and transparency.**

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

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

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**11. Report of the Board of Governors**

The Board members submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the College's affairs.

**Principal activities**

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

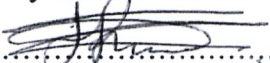
**Results**

The results of the College for the year ended June 30 2024 are set out on page 1

**Auditors**

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

By Order of the Board



.....  
**Secretary to the Board**

Date

28/05/2025

## **12. Statement of Board of Governors' Responsibilities**

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

The Board members are responsible for the preparation and presentation of the *College's* financial statements, which give a true and fair view of the state of affairs of the *College* for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the College, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the *College*, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board members accept responsibility for the *College's* financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *the TVET Act*. The Board members are of the opinion that the *College's* financial statements give a true and fair view of the state of *College's* transactions during the financial year ended June 30, 2024, and of the *College's* financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *College*, which have been relied upon in the preparation of the *College's* financial statements as well as the adequacy of the systems of internal financial control.

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

### **Approval of the financial statements**

The *College's* financial statements were approved by the Board on 19<sup>th</sup> July 2024 signed on its behalf by:



.....  
Chairperson of the Board



.....  
Accounting Officer/ Principal

# REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Kajiado West Technical and Vocational College set out on pages 1 to 26, which comprise of the statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget

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*Report of the Auditor-General on Kajiado West Technical and Vocational College for the year ended 30 June, 2024*

and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajiado West Technical and Vocational College as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Technical and Vocational Education Training Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1.0 Unsupported Receivables from Exchange Transactions**

The statement of financial position reflects a balance of Kshs.24,933,017 in respect to receivables from exchange transactions as disclosed in Note 13 to the financial statements. However, the supporting schedule and ageing analysis were not provided for audit review.

In the circumstances, the accuracy, completeness and recoverability of receivables from exchange transactions balance of Kshs.24,933,017 could not be confirmed.

#### **2.0 Inaccuracies in the Statement of Financial Position**

The statement of financial position reflects a balance of Kshs.139,367,959 in respect to total liabilities capital reserves while a recast of the amounts revealed a balance of Kshs.140,666,009 resulting to unexplained variance of Kshs.1,298,350.

In the circumstances, the accuracy of the statement of financial position could not be confirmed.

#### **3.0 Inaccuracies in the Statement of Cash Flows**

The statement of cash flows reflects cash and cash equivalents balance as at 30 June 2024 of Kshs.10,326,928 while a recast reflects a balance of Kshs.19,510,715 resulting to unreconciled variance of Kshs.9,183,787. In addition, the working capital adjustments items are reflected under cash flows from financing activities instead of being reflected in a disclosure Note on cash generated from operations.

In the circumstances, the accuracy of the statement of cash flows could not be confirmed.

#### **4.0 Unsupported Revenue - Rendering of Services**

The statement of financial performance reflects rendering of services - fees from students amount of Kshs.22,865,425 as disclosed in Note 6 to the financial statements. However, the amount was not supported with ledgers, cash book and monthly reconciliation reports.

In the circumstances, the accuracy and completeness of the rendering of services fees from students amount of Kshs.22,865,425 could not be confirmed.

#### **5.0 Variances Between the Financial Statements and Ledger Balances**

The statement of financial performance reflects Kshs.12,240,358 in respect to use of goods and services which, as disclosed in Note 8 of the financial statements includes Kshs.3,532,565 for tuition and curriculum costs. However, the ledger reflects Kshs.2,915,085 resulting to unexplained variance of Kshs.617,480. In addition, Note 8 reflects Kenya Association of Technical Training Institutes (KATTI) expenditure of Kshs.331,636 while the ledger reflects Kshs.235,180 resulting to unexplained variance of Kshs.96,456.

In the circumstances, the accuracy and completeness of use of goods amount of Kshs.12,240,358 could not be confirmed.

#### **6.0 Unsupported Trade and Other Payables Balance**

The statement of financial position and as disclosed in Note 16 to the financial statements reflect trade and other payables from exchange transactions balance of Kshs.10,844,651. However, included in the trade payables schedule is an amount of Kshs.8,775,849 which was not supported with Local Purchase Orders (LPOs), invoices, requisition forms and Goods Receive Notes. Further, the ageing analysis for the payables was not provided for audit review.

In the circumstances, the accuracy, completeness and authenticity of the trade and other payables from exchange transactions balance of Kshs.10,844,651 could not be confirmed.

#### **7.0 Unconfirmed Property, Plant and Equipment Balance**

The statement of financial position reflects property, plant and equipment net book balance of Kshs.95,041,413 which, as disclosed in Note 14 to the financial statements includes land and buildings balance of Kshs.64,730,245 and work-in-progress amount of Kshs.7,101,286. However, review of the supporting documents revealed land and buildings balance include land measuring ten (10) Hectares valued at Kshs.18,010,000 whose title deed had not been acquired. In addition, the details or analysis of work-in-progress balance of Kshs.7,101,286 was not provided for audit review.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance Kshs.95,041,413 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kajiado West Technical and Vocational College Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I

believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on a comparable basis of Kshs.40,481,389 and Kshs.30,751,060 respectively, resulting to an underfunding of Kshs.9,730,329 or approximately 24% of the approved budget. Similarly, the College spent Kshs.20,243,996 against the actual receipts of Kshs.30,751,060 thus resulting to an under absorption of Kshs.10,507,064 or approximately 34% of actual receipts.

The under-funding and under absorption may have affected the planned activities of the College and impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board.

### **Other Information**

The Management is responsible for the other information set out on pages iv to XLVIII which comprise of Key Entity Information and Management, Board of Governors, Key Management Team, Chairman's Statement, Report of the Principal, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting Statement, Report of the Board of Governors, and Statement of Board of Governors Responsibilities, The other information does not include the financial statements and my audit report thereon.

In connection with my audit on the College's, financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have

performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **Irregular Subscription**

Note 8 to the financial statements reflects an amount of Kshs.331,636 paid to Kenya Association of Technical Training Institutes (KATTI). However, KATTI is a registered association which is not a regulatory body recognized by the Technical and Vocational Education and Training Act, 2013. This is contrary to Section 68 (1)(a) of the Public Finance Management Act, 2012 which states that an Accounting Officer for a National Government entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is lawful and authorized.

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

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **1. Failure to Hold Quarterly Meetings by Internal Audit Committee**

During the year under review, it was observed that the Audit and Risk Management Committee held only one (1) meeting contrary to Regulation 179(1) and (3) of the Public Finance Management (National Government) Regulations, 2015 which requires the Audit Committee to meet at least once in every three (3) months and shall make decisions by resolution.

In the absence of regular meetings, the effectiveness of the oversight from the Audit Committee could not be confirmed.

### **2. Lack of Risk Management Policy, Risk Register, Disaster Recovery and Business Continuity Plans**

Review of records and systems revealed that the College lacks a Risk Management Policy and does not have a framework for management of risk, hence it was not possible to identify, assess and control risks. Further, the College did not maintain a risk register. In addition, the College did not have a strategy for recovery of lost data to allow for business operation to be restored in the event of a disaster.

In the circumstances, the effectiveness of risk management systems put in place could not be confirmed.

### **3. Failure to Hold Regular Board Meetings**

Review of the College's records revealed that the Board of Governors held two (2) full Board meetings instead of at least four (4) meetings in a year as stipulated in Annexure 1 Clause E (4) of the Mwongozo Code of Governance for State Corporations.

In the absence of regular meetings, there was no independent assurance on the effectiveness of the College's risk management, governance and internal controls.

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the College's, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 College's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.


### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

5 June, 2025

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**14. Statement of Financial Performance for the year ended 30 June 2024**

	Notes	2023/2024	2022/2023
		Kshs	
<b>Revenue from non-exchange transactions</b>			
Transfers from the National Government	5	7,782,625	10,074,898
<b>Total Revenue from non-exchange transactions</b>		<b>7,782,625</b>	<b>10,074,898</b>
<b>Revenue from exchange transactions</b>			
Rendering of services- Fees from students	6	22,865,425	17,967,875
Other income	7	112,010	957,765
<b>Revenue from exchange transactions</b>		<b>22,977,435</b>	<b>18,925,640</b>
<b>Total revenue</b>		<b>30,760,060</b>	<b>29,000,538</b>
<b>Expenses</b>			
Use of goods and services	8	12,240,358	13,163,589
Employee costs	9	3,768,277	4,899,176
Board/Council Expenses	10	4,209,055	1,130,810
Depreciation and amortization expense	11	3,329,497	8,875,740
<b>Total expenses</b>		<b>23,547,187</b>	<b>28,069,315</b>
<b>Net (Deficit)/Surplus for the year</b>		<b>7,212,873</b>	<b>931,223</b>
Attributable to:			
(Deficit)/ Surplus attributable to owners of the controlling entity		<b>7,212,873</b>	<b>931,223</b>

The notes set out on pages 9 to 26 form an integral part of the Annual Financial Statements.

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

Chairman of the Board

Finance Officer

Principal

15. Statement of Financial Position as at 30th June 2024

	Notes	2023/2024	2022/2023
		Kshs	ksh
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	12	10,326,928	7,662,844
Receivables from exchange transactions	13	24,933,017	24,633,256
<b>Total Current Assets</b>		<b>35,259,945</b>	<b>32,296,101</b>
<b>Non-current assets</b>			
Property, plant and equipment	14	95,041,413	98,157,912
Biological Assets	15	-	150,000
<b>Total Non-current Assets</b>		<b>95,041,413</b>	<b>98,307,912</b>
<b>Total assets</b>		<b>130,301,358</b>	<b>130,604,012</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables from exchange transactions	16	10,844,651	9,143,577
Current portion of borrowings	17	520,000	520,000
<b>Total Current Liabilities</b>		<b>11,364,651</b>	<b>9,663,577</b>
<b>Capital and Reserves</b>			
Reserves			
Accumulated surplus		-3,146,692	-10,359,565
Capital Fund		131,150,000	131,150,000
<b>Total Capital and Reserves</b>		<b>128,003,308</b>	<b>120,940,435</b>
<b>Total Liabilities and Capital &amp; Reserves</b>		<b>139,367,959</b>	<b>130,604,012</b>

.....  
Chairman of the Board

.....  
Finance Officer

.....  
Principal

**16.Statement of Changes in Net Asset for the year ended 30 June 2024**

	Accumulated surplus /Funds	Capital Development Grants/Fund	Total
<b>Balance as at 1st July 2022</b>	<b>-11,290,788</b>	<b>131,150,000</b>	<b>120,009,212</b>
Additional capital	-	-	-
Total comprehensive income	7,212,873		931,223
Capital/Development grants received during the year			
<b>Balance c/d as at June 30, 2023</b>	<b>-10,359,565</b>	<b>131,150,000</b>	<b>120,940,435</b>
<b>Balance as at 1st July 2023</b>	<b>-10,359,565</b>	<b>131,150,000</b>	<b>120,940,435</b>
Additional capital		-	-
Surplus for the year	7,212,873		7,212,873
<b>Balance c/d as at June 30, 2024</b>	<b>-3,146,692</b>	<b>131,150,000</b>	<b>123,389,424</b>

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**17. Statement of Cash Flows for the year ended 30 June 2024**

		2023/2024	2022-2023
	Note	Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other Government entities/Govt. grants	5	7,782,625	10,074,898
Rendering of services- Fees from students	6	22,865,425	17,767,876
Other income	7	112,010	957,765
Prepaid fees	15(b)	-	-
Student union fees	16	117,189	
<b>Total Receipts</b>		<b>30,877,249</b>	<b>29,000,538</b>
<b>Payments</b>			
Compensation of employees	9	3,768,277	(4,899,176)
Use of goods and services	8	12,240,358	(13,163,589)
Board Expenses	10	4,209,055	(1,130,810)
<b>Total Payments</b>		<b>20,217,690</b>	<b>(19,193,575)</b>
<b>Net cash flows from operating activities</b>		<b>10,659,559</b>	<b>9,806,963</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment and intangible assets		(213,000)	(4,692,580)
<b>Net cash flows used in investing activities)</b>		<b>-</b>	<b>(4,692,580)</b>
<b>Cash flows from financing activities</b>		(213,000)	
(Increase) / decrease in debtors	13	(299,761)	-9,907,050
Increase / (decrease) in creditors	16	1,701,074	911,973
<b>Net cash flows used in financing activities</b>		<b>1,401,313</b>	<b>-8,995,077</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>11,847,872</b>	<b>(3,880,694)</b>
<b>Cash and cash equivalent as at 1<sup>st</sup> July 2024</b>		<b>7,662,843</b>	<b>(11,543,538)</b>
<b>Cash and cash equivalents at 30 June 2024</b>	12	<b>10,326,928</b>	<b>7,662,843</b>

18. Statement of Comparison of Budget & Actual amounts for the year ended 30 June 2024

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Utilization Difference
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfer from other National Government Entities	9,870,000	-	9,870,000	7,782,625	-2,087,375	21%
Rendering of services-Fees from student	12,443,260	-	12,443,260	22,856,425	10,413,165	84%
Other incomes	17,116,299	-	17,116,299	112,010	-17,004,289	99%
Production units	1,051,780		1,051,780			
<b>Total Income</b>	<b>40,481,389</b>	<b>-</b>	<b>40,481,389</b>	<b>30,751,060</b>	<b>-9,730,329</b>	<b>27%</b>
		-				
		-				
		-				
<b>Expenses</b>						
Use of goods and services	28,508,884	-	28,508,884	12,240,358	16,268,884	51%
Employee Cost	6,551,745	-	6,551,745	3,794,583	2,757,162	76%
Board/Council/ Expenses	5,420,760	-	5,420,760	4,209,055	1,211,705	22%
<b>Total Expenses</b>	<b>40,481,389</b>		<b>40,481,389</b>	<b>20,243,996</b>	<b>20,237,393</b>	<b>50%</b>
Net Deficit/Surplus for the Year				10,507,064		

**BUDGET VARIANCE EXPLANATION**

Description	Utilization Difference	Explanations for variances above 10%
<b>Revenue</b>	<b>%</b>	
Transfer from National government Entities	21%	Ministry of Education didn't approve all our student data for capitation. Hence low disbursement.
Rendering of services-Fees from students	84%	Low number of continuing students contribution hindered achievement of target
Other income	43%	Low number of continuing students contribution hindered achievement of target
<b>Grand Total</b>	<b>27%</b>	Low number of continuing students contribution hindered achievement of target
<b>Expenses</b>		
Use of goods and services	51%	Funds available did not enable the College to implement the vote head exhaustively.
Employee Cost	76%	Funds available did not enable the College to implement the vote head exhaustively.
Board/Council expenses	22%	Funds available did not enable the College to implement the vote head exhaustively.
Depreciation and Amortization		Funds available did not enable the College to implement the vote head exhaustively.
<b>Grand Total</b>	<b>33%</b>	Funds available did not enable the College to implement the vote head exhaustively.

## **19. Notes to the Financial Statements**

### **1. General Information**

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

### **2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except 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 *College's* accounting policies. The areas involving a higher degree of judgement 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 *College*.

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

### **Adoption of New and Revised Standards**

#### **i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2024.**

IPSASB deferred the application date of standards from 1st January 2022 owing to covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

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

<b>Standard</b>	<b>Effective date and impact:</b>
<b>IPSAS 42:</b>	<b>Applicable: 1<sup>st</sup> January 2023</b>
Social Benefits	The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting College provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess: (a) The nature of such social benefits provided by the College;

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Annual Report and Financial Statements for the year ended 30th June 2024**

Standard	Effective date and impact:
	<p>(b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the College's financial performance, financial position and cash flows. <b>This will require disclosure of College contributions in areas such as NSSF Contributions paid and outstanding and any other benefits afforded to the staff and administration.</b></p>

**3. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

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

**Other Income**

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

**b) Budget information**

The original budget for FY 2023/2024 was approved by the Board on 27<sup>th</sup> January 2023. No subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

The College's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas

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**Annual Report and Financial Statements for the year ended 30th June 2024**

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the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under the section *of budget and actual comparison* of these financial statements.

**c) Taxes**

***Current income tax***

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

**d)**

Biological assets are valued at estimated market value.

**e) Property, plant and equipment**

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

***Impairment of financial assets***

The College assesses at each reporting date whether there is objective evidence that a financial asset is impaired. A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the College of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

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

***Financial liabilities***

***Initial recognition and measurement***

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Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The College determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

***Loans and borrowing***

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

**f) Nature and purpose of reserves**

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

**g) Changes in accounting policies and estimates**

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

**h) Employee benefits**

**Retirement benefit plans**

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

**i) Related parties**

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

**j) Cash and cash equivalents**

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

**k) Comparative figures**

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

**l) Subsequent events**

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

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**4. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions**

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

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

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

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

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

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

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

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

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**5. Transfers from other National Government entities**

Description	2023-2024	2022-2023
	KShs	
<b>Unconditional grants</b>		
Capitation	7,782,625	5,099,000
	<b>7,782,625</b>	<b>5,099,000</b>
<b>Conditional grants</b>		-
The proposed Lang'ata TVC	-	4,975,898
<b>Total government grants and subsidies</b>	<b>7,782,625</b>	<b>10,074,898</b>

**(a) Transfers from other Government entities (Categorized)**

Name of the organization sending the grant	Amount recognized in Statement of Comprehensive Income	Amount recognised in capital fund	Total grant income during the year	2022-2023
	KShs	KShs	KShs	KShs
Ministry of Education/State Department of Vocational & Technical Training - For the Proposed Lang'ata TVC	-		-	4,975,898
Ministry of Education/State Department of Vocational & Technical Training - Capitation grant for the year ended 30th June 2024	-		1,000,000	
<b>Total</b>	-		<b>1,000,000</b>	<b>4,975,898</b>

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**6. Rendering of Services**

Description	2023-2024	2022-2023
	KShs	
Tuition fees	13,490,601	4,883,019
Activity fees	1,632,591	2,278,288
Personnel Emoluments	3,573,866	3,400,430
Electricity water & conservancy	1,351,347	1,482,149
Local travel & transport	1,429,089	2,764,988
Repairs, maintenance and improvement	1,360,493	1,118,742
Attachment fees	1,022,085	2,040,259
<b>Total revenue from the rendering of services</b>	<b>22,865,425</b>	<b>17,967,875</b>

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

Vote head	Old model	New model
	Kshs	Kes
Tuition fees	7,180	39,719
Activity fees	3,350	4,800
Personnel Emoluments	5,000	10,500
Electricity water & conservancy		
	3,260	3,970
Local travel & transport		
	2,985	4,200
Repairs, maintenance and improvement	1,645	4,000
Attachment fees	3,000	-
<b>Total</b>	<b>26,420</b>	<b>67,189</b>

Description	2023-2024	2022-2023
Students charged	367	347

**7. Other income**

Description	2023-2024	2022-2023
	KShs	
Boarding fee	15,000	-
Farm Income	1,955	6,644
Development fee	-	-
Registration	10,735	20,096
Medical	-	24,110

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Examination fees	-	540,380
Farm	1,955	6,644
Computer packages fees	-	4,000
Prequalification charge	-	-
Welding PU	82,365	275,285
<b>Total revenue from the sale of goods</b>	<b>112,010</b>	<b>957,765</b>

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

**8. Use Of Goods And Services**

Description	2023-2024	2022-2023
Tuition & curriculum costs	3,532,565	1,291,010
Activity and sports costs	602,950	442,550
Examination costs	4,315,928	4,247,321
Boarding unit costs	910,000	1,157,100
Electricity water & conservancy costs	729,919	336,070
Repairs, maintenance and improvement costs	353,600	107,870
Attachment costs	100,000	125,300
KATTI	331,636	-
Medical Costs	-	-
Cafeteria costs/kitchen/meals	1,073,860	991,000
Student ID costs	119,000	-
Welding Production unit costs	170,900	4,465,468
<b>Total good and services</b>	<b>12,240,358</b>	<b>13,163,589</b>

**9. Employee Costs**

	2023-2024	2022-2023
	Ken	Ken
Salaries and wages	3,768,277	4,899,176
<b>Employee costs</b>	<b>3,768,277</b>	<b>4,899,176</b>

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10. Board/Council Expenses

Description	2023-2024	2022-2023
	KShs	
Board Expenses	4,209,055	1,130,810
<b>Total Board expenses</b>	<b>4,209,055</b>	<b>1,130,810</b>

11. Depreciation expense

Description	2023-2024	2022-2023
	KShs	
Property, plant and equipment	3,329,497	8,875,740
<b>Total depreciation</b>	<b>3,329,497</b>	<b>8,875,740</b>

12. Cash and Cash Equivalents

Description	2023-2024	2022-2023
	KShs	
Current account	10,326,228	7,651,533
Cash	0	11,310
<b>Total cash and cash equivalents</b>	<b>10,326,928</b>	<b>7,662,843</b>

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

Financial Institution	Account number	2023-2024	2022-2023
		KShs	
<b>a) Current Account</b>			
Co-operative Bank	01139543968000	2,971,387	2,717,260
	01139543968001	6,856,386	369,943
	01139543968002	188,049	4,561,943
KCB Bank	1315467968	308,552	-
Equity Bank,	0730278759623	2,554	2,554
<b>Sub- Total</b>			<b>7,651,533</b>
Cash at hand		0	11,310
<b>Sub- Total</b>			<b>11,310</b>
<b>Grand Total</b>		<b>10,326,928</b>	<b>7,662,843</b>

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**13. Receivables from Exchange transactions**

**13(a) Current Receivables from Exchange transactions**

Description	2023-2024	2022-2023
<b>Current receivables</b>		
Student debtors	24,933,017	24,633,256
<b>Total current receivables</b>	<b>24,933,017</b>	<b>24,633,256</b>

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14. Property, Plant and Equipment

	Land and Buildings (0%)	Furniture and fittings (12.5%)	Computers (30%)	Plant and Equipment (12.5%)	Capital Work in progress	Total
Cost	Shs	Shs	Shs	Shs	Shs	Shs
At 30 <sup>th</sup> June 2023	69,908,205	5,491,181	4,026,100	55,156,224	7,101,286	141,682,996
Additions		144,000	69,000.00	-		213,000
At 30 <sup>th</sup> June 2024	69,908,205	5,635,181	4,095,100	55,156,224	7,101,286	141,895,996
Depreciation and impairment						-
At 30 <sup>th</sup> June 2023	5,177,960	2,360,379	4,026,100.00	31,960,647	-	43,525,086
Depreciation	-	409,350	20,700.00	2,899,447	-	3,329,497
At 30 <sup>th</sup> June 2024	5,177,960	2,769,729	4,046,800.00	34,860,094	-	46,854,583
Net book values						
At 30 <sup>th</sup> June 2023	64,730,245	3,130,802.00	-	23,195,577	7,101,286	98,157,910
At 30 <sup>th</sup> June 2024	64,730,245	2,865,451	48,300	20,296,129	7,101,286	95,041,413

Work in Progress is the component of unfinished projects.

- i. Kitchen & Dining hall construction Amount spent Kshs 2,385,815

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**Valuation**

As per National Treasury guidelines, Land and buildings were identified and valued as per the National Liabilities and Management Policy and guidelines (Issued June 2020). These amounts were adopted in the financial statements on 30<sup>th</sup> June 2023.

**15. Biological Asset**

Description	2023-2024	2022-2023
	Kshs	Kshs
Biological Asset	-	150,000
<b>Total</b>	-	<b>150,000</b>

**16. Trade and Other Payables from Exchange transactions**

Description	2023-2024	2022-2023
	Kshs	Ksh
a) Trade payables	10,844,651	9,143,577
	-	
<b>Total trade and other payables</b>	<b>10,844,651</b>	<b>9,143,577</b>

**17. Borrowings**

Description	2023-2024	2022-2023
	Kshs	
Balance at beginning of the year	520,000	520,000
Domestic borrowings during the year		-
Repayments of domestic borrowings during the year	0	0
<b>Balance at end of the year</b>	<b>520,000</b>	<b>520,000</b>

## **20. Financial Risk Management**

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

## **21. Related Party Balances**

### **Nature of related party relationships**

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

### **Government of Kenya**

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

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Other related parties include:

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

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

Description	2023-2024	2022-2023
	Kshs	
<b>Transactions with Related Parties</b>		
<b>B) Purchases from related parties</b>		
Purchases of electricity from kplc	234,000	273,880
Purchase of foodstuff from govt service providers	-	110,000
<b>Total</b>	<b>234,000</b>	<b>383,880</b>
<b>a) Grants /Transfers from the Government</b>		
Capitation Grants from National Govt	7,282,625	5,099,000
Proposed Lang'ata TVC funds	-	4,975,898
<b>Total</b>	<b>7,282,625</b>	<b>10,074,898</b>
<b>b) Key Management Compensation</b>		
Management expenses	2,122,835	1,130,810
<b>Total</b>	<b>2,122,835</b>	<b>1,130,810</b>

**22. Events after the Reporting Period**

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

**23. Ultimate and Holding College**

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

**24. Currency**

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

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**a. Appendices  
Appendix 1: Implementation Status of Auditor-General Recommendations**

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

Reference No. of the external audit Report	Issue/ Observation on audit	Management comment	Status (Resolved/Not Resolved)	Timeframe
<b>REPORT ON FINANCIAL STATEMENTS</b>				
	Variations Between Financial Statements and Support Documents	Support documents that had not been provided during the course of audit were later availed	resolved	
	Inaccuracies in the Statement of Changes in Net Assets			
	Unsupported Revenue from Non-Exchange Transactions	The list which included the aging analysis was provided hence it was supported	resolved	
	Unsupported Property, Plant and Equipment Balance	The institution is working to ensure that assets are valued by relevant government valuers	Not resolved	By 30 <sup>th</sup> June 2025
	Unsupported Comparative Balances	The audit was done immediately after the previous and changes in previous balances had not been updated. Comparative figures has been updated	resoved	

**Kajiado West Technical & Vocational College**  
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		as per previous corrected audited report		
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				
	Late Remittance to National Social Security Fund (NSSF)	The lumpsum that were paid to NSSF were penalties of prior years when the institution was starting operations and had no funds	resolved	-
	Late Remittance to National Hospital Insurance Fund (NHIF)	The lumpsum that were paid to NHIF were penalties of prior years when the institution was starting operations and had no funds	resolved	-
<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>				

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Reference No. in the external audit Report	Issue / Observation from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe
	Weak Internal Controls in Processing of Payments	The payments are done systematically and go through necessary processes to the finality of approval	resolved	-
	Lack of Risk Management Policy and Strategy	The policy is in place but as a draft awaiting approval	Not resolved	By 30 <sup>th</sup> June 2025
	Lack of Strong Management Information Systems	The institution has done analysis to do the purchase upon the availability of funds	Not resolved	By 30 <sup>th</sup> December 2025
	Irregular Management of Imprests	The institution follows strict guidelines in processing and issue of imprest and such the budgets and online transactions are used instead of cash to ensure that there are no irregular handling	resolved	-
	Lack of Segregation of Duties	The finance department has two key staff; finance officer and accounts clerk as well as procurement each with interdependent functions hence the work is segregated	resolved	-

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Reference No. of the external audit Report	Date / Observations from audit	Management comments	Status (Resolved / Not Resolved)	Timeframe
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Peter Matura

Chairman to the board

Signature :



Dr. Jane M'Ringera

BOG Secretary/ Principal  
Signature:



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

**Projects**

Project title	Project number	Donor	Period of the Donor	Amount committed	Significant donor requiring specific reporting to donor agreement (Yes/No)	Completed in these financial statements (Yes/No)
1. Construction of Twin workshops, offices & Lecture Halls for the Proposed Lang'ata TVC		GoK	1 Year	26,828,963	No	Yes
2. Kitchen & Dining hall project		Self	3 year		No	Yes

**Status of Projects completion**

Project	Project description	Original budget (KSh)	Amount expended to date	Completion % to date	Budget	Actual	Comments on status
1	Construction of Twin workshops, offices & Lecture Halls for the Proposed Lang'ata TVC	56,828,963	45,935,441	100%	56,828,963	45,935,441	GoK/MoE
2	Kitchen & Dining hall project	15,000,000	2,385,815	23%	15,000,000	2,385,815	A-I-A

Peter Matura ; Chairman to the board

Signature :



Dr. Jane M'ringera BOG Secretary/Principal



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