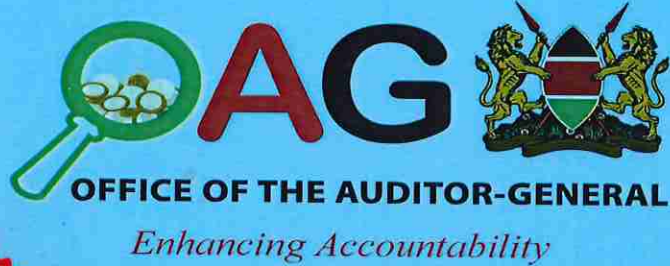


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI
REGISTRY

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

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE, 2021

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

ISO 9001:2015 Certified

CENTRE FOR MATHEMATICS, SCIENCE AND TECHNOLOGY EDUCATION IN AFRICA
Annual Reports and Financial Statements For the year ended 30 June 2021

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1. Key Entity Information and Management

(a) Background Information and Legal framework

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

Vision Statement

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

Mission Statement

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

Core Functions

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

- 1) Provide training under policies specified by the Ministry of Education, TSC, and other relevant stakeholders;
- 2) Conduct research to inform Teacher Professional Development programs, internal quality assurance processes, and policies;
- 3) Organize and conduct seminars, workshops, conferences and symposia in STEM education and teacher capacity development;
- 4) Print, publish and disseminate information and research related to STEM education and teacher capacity development;
- 5) Provide advisory and consultancy services in STEM education and teacher capacity development;

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- 6) Develop local and international partnerships, linkages and collaborations with Government agencies, institutions and organizations with interests in STEM education and teacher capacity development;
- 7) Function as the Secretariat of the Strengthening of Mathematics and Science Education in Africa (SMASE-Africa) Network and ADEA's Inter-Country Quality Node on Mathematics and Science Education (ICQN-MSE);
- 8) Support the implementation of STEM in the Competency-Based Curriculum (CBC).

CEMASTEA is headed by the Director, who is responsible for the general policy and strategic direction in realizing its mandate.

(b) Principal Activities

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

(c) Key Management

The key management personnel who held office during the FY ended 30th June 2021 and who had direct fiduciary responsibility were;

NO.	DESIGNATION	NAME
1	Director	Jacinta Akatsa, HSC
2	Deputy Director-Corporate	Lydia Muriithi
3	Ag. Deputy Director-Training	Patrick Kogolla
4	Co-ordinator Field Services and Management Representative	Joseph Mathenge
5	Finance Officer	Bradon M.Sila

(d) Headquarters

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

(e) Contacts

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

(f) Bankers

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- 1) Kenya Commercial Bank
Karen Branch
P.O Box 224410 - 00502
Karen
- 2) Co-operative Bank
Nairobi Business Centre Branch
P.O Box 48231-00100,
Nairobi
- 3) NCBA Bank
Junction Branch
P.O Box 19555 -00202
Nairobi, Kenya
- 4) National Bank of Kenya
Times Tower Branch
P.O.Box12036-00100
Nairobi

(g) Independent Auditors

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

(h) Principal Legal Advisor

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

(i) Board Members

The term of the board of management expired on 31st August 2015, hence the centre operated without board of management in the financial year 2020-2021. The Centre wrote to the Ministry of Education which is mandated to appoint a board of management and no response has been received to date.

(j) Board Committees

From 31st August 2015 the centre has been operating without a board of management to date. Due to the above reason, there has not been a board committee during the financial year 2020-2021. The management has been seeking advice from the Principal Secretary Ministry of Education, State Department of Early Learning and Basic Education on all key decisions.

II. Management Team



Mrs. Jacinta L. Akatsa
HSC-Director/Chief Executive Officer.

Mrs. Jacinta Akatsa is responsible for the running of the centre affairs to ensure that the mission and efficiency of the Centre is achieved. She is the secretary to the Board of Management and chairperson of the Senior Management Committee. She is also responsible for spearheading partnerships of the centre and directs the centre to achieve its mandate. She holds an Executive MBA, B.Ed. (Science).



Mrs. Lydia Muriithi
Deputy Director

Mrs. Lydia Muriithi is the Deputy Director, Corporate. She holds MBA (Strategic Management) and a Bachelor of Education degree (B.Ed, Science). She has been a National Trainer (Biology), from 2003 to 2014 at CEMASTEPA. She has extensive experience in the education sector for the last 31 years. She chairs the Budget Implementation Committee and the Human Resource Advisory Committee.

She has extensive training in educational management and leadership, such as Corporate Governance, Strategic Leadership Development Programme (SLDP) and Certified ISO 9001:2015 Lead Auditor. She is a Full Member of Kenya Institute of Management.



Mr. Joseph Mathenge
Coordinator Field services

He holds a Bachelor of Education Degree (B.Ed. Science) (Hons.) and a Masters of Education (M.Ed) in Education Management. He is Coordinator Field Services Programme. He has 16 years' experience as National Trainer in Chemistry. He is the Quality Management Representative, Chair Strategic Planning Committee, Chair National Cohesion and Values Committee.

Mr. Bradon M. Sila
Finance Officer



He holds MBA Finance, B.Com (Finance), CPA (K).

He is the Finance Officer. He has experience of 15 years in the field of Finance and Accounting

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

Mr. Patrick Kogolla- Deputy Director-Training



He is the Ag. Deputy Director-Training. Holds a M.Ed (Teacher Education); 15 Years' experience as Chemistry/Mathematics Teacher; 6 Years Head of Science Department; 4 Months Experience as a Deputy Principal, 2 Year National Trainer-SMASE Project, 6 as Head of SMASE Project Chemistry Programmes; 2 years Coordinator of SMASE Project Primary Programme; 4 years Coordinator CEMASTEА Partnerships and Linkages; 5 years Coordinator CEMASTEА Training/ Academic Programmes; and 2 months Ag. Deputy Director Training Head of Programmes at

SMASE Project and CEMASTEА.



Mrs. Mary Sichangi-Head of Partnership and Linkages

A graduate of the University of Nairobi, Masters in Project Planning and Management and Kenyatta University-Ed (Science) double mathematics . Her experience in the education field spans over twenty-two years with over a decade of hands-on experience as a teacher trainer providing Teacher Professional Development in Mathematics and Science Education (TPD-MSE) for educators from Kenya, other African countries and on the international scene. She is currently the head of Partnerships and Linkages Department that works to expand center's collaborative TPD-MSE programs.



**Ms. Rose Njuki
Human Resource Officer**

She is the Head of Human Resource Department and a HRM degree holder. She is also a member of the IHRM body. She has 4 years of experience.



Mr. Paul Waibochi –Coordinator ICT Program.

He holds M.Ed., B.Ed. & Diploma in project management. He is responsible for managing the ICT programs of the Institute. He is in charge of planning, sourcing and implementing the ICT programs.



**Mr. John Makanda - Coordinator
Secondary**

He holds B.Ed. and M.Sc. in Education Program and Master of education (science),
He has over 30 years working experience in training, 14 years as a national Trainer in Physics at CEMASTE A.



**Mr. George Kiruja
Coordinator Primary Program**

He coordinates all training activities in the Primary Programme. He has a Master's in Education, over 14 years' experience in training working in CEMASTE A as National Trainer in Biology.

Philip Maate , Dean Physics Department



Mr. Philip Maate joined CEMASTE A in March 2003, then has served CEMASTE A for 18 years. He holds a Bachelor's degree in Science Education from Kenyatta University and a masters degree in Science in Computing and Information Systems from Strathmore University. As a Dean of Physics Department he ensures smooth running of the department as per the organization's mandate.



Mr. Samuel Gachuhi-Dean Chemistry Department

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

He is the Dean Chemistry Department.



**Mr. Makoba Edmond Kizito
Dean Biology Department**

He has 30 years of teaching experience. His responsibilities include coordination of departmental activities such as preparation of work plans, Supervision of implementation of work plans, development of training materials for teachers,

implementation of training for teachers of mathematics and science education as well as preparation of training reports. He also conducts research in innovative teaching and learning strategies in mathematics and science education.



Ms. Nancy Nui- Dean Mathematics Department

She holds M.Ed. (Mathematics Education) & B.Ed She is the Dean, Mathematics department.



**Dr. Grace Orado
Coordinator, Research, Development and Knowledge
Management Programme**

PhD (Science Education), M. E.D (Science Education), B.E.D (Science). She has been a Teacher of mathematics and chemistry for 12 years (1989 - 2000) ,Teacher educator in science education and chemistry education in particular for 20 years (2001- to date).



**Mary Namunyak
Hospitality Officer**

She holds a B.Sc. in Hospitality Management and Diploma in Catering and accommodation management. She has 5 years' experience in Hospitality.



Mercy Mbugua-Head of Department, Administration

Mercy is currently undertaking her Master's in Business Administration, Jomo Kenyatta University of Agriculture and Technology. She holds a Bachelor's Degree in Arts and Social Sciences (Sociology and Anthropology), Catholic University of Eastern Africa. She works at the Centre for Mathematics, Science and Technology Education in Africa (CEMASTE A) as the Head of Administration Department for the last 3 years in charge of preparation and overseeing implementation of the Administrative Unit's strategies, policies, budgets and programmes/workplans



**Ms. Lydia Kang'ara
Supply Chain Management Officer**

She is the Supply Chain Management Officer 1 and head of procurement department. Currently she is undertaking the CIPS professional Course. She is responsible for all procurement processes.

She is a member of Kenya Institute of Supplies Management (KISM).

Mr. Joseph Ngugi-Internal Auditor



He holds BBA (Accounting) & CPA 1

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

110 Report of the Director



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

The mandate of the Centre for Mathematics, Science and Technology Education in Africa (CEMASTEА) is to provide continuous professional development of teachers to enable them better cope with pedagogy-related challenges in the process of curriculum delivery in the area of science, technology, and mathematics education. These are foundational subjects for Vision 2030 and the Big Four Agenda enablers of Science, Innovation and Communication Technology.

CEMASTEА's core activity is in-service education and training (INSET) for teachers geared towards Strengthening Mathematics and Science Education (SMASE) to enhance teaching and learning in Primary and Secondary levels. The Centre has so far established 118 County INSET Centres for its Secondary INSET Programme and uses all public Teacher Training Colleges for INSET at County level for Primary throughout the country. The Centre has also initiated the STEM Model Schools Programme with a total of selected 103 secondary schools being transformed to serve as model centres of excellence in STEM Education.

In terms of financial performance, in the FY 2019/2020 and 2020/2021, the Centre received a gross funding of Ksh.770, 789,381 and Ksh.275, 952,200 respectively. These resources were directed at capacity building of teachers and stakeholders to promote quality mathematics and science education. At secondary school level, the Centre trained 1,144 County Trainers and 10,655 mathematics and science teachers. To strengthen ICT integration in education, some 4,581 teachers were trained on ICT integration in teaching and learning.

Moreover, to create communities of practice among the trained teachers with a view of creating a network of support in implementing the principles learnt during the training, some 1,200 teachers were trained on school-based lesson study. For effective management of the County based training Centres, 112 INSET Centre Principals were trained. Under its Primary INSET Programme, the Centre trained 78 County Trainers and 1,137 mathematics and science teachers. The centre also conducted Online Lesson Study for Secondary Mathematics and Science Teachers at cluster level and trained 259 trainers and 3,055 trainees.

STEM is a key driver in the growth of industries, engineering and innovation with graduates and has a high potential of addressing youth unemployment and underemployment hence contributing to social

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stability. STEM Education constitutes a critical enabler to the 3rd Medium Term Plan of Vision 2030 conceptualized around the President's Big Four Agenda. In this regard, CEMASTEА introduced the STEM Model Schools programme where selected secondary schools are supported to become model Centres of Excellence in STEM Education.

In the financial year 2020-2021, CEMASTEА trained 92 teachers on gender responsive STEM. In addition the centre also trained 674 STEM school teachers and 67 STEM school principals via webinar.

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

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

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



Jacinta L. Akatsa , HSC
Director

IV Review of CEMASTE A Performance for Financial Year 2020-2021

In the FY 2020/2021, the Centre received a gross funding of KSh.275, 952, 200. This amount has been used in achieving the Centre's mandate as highlighted below:

STRATEGIC PILLAR	OBJECTIVE	KEY PERFORMANCE INDICATOR	ACTIVITIES	ACHIEVEMENTS
Delivering excellent needs based, inclusive, and inspiring training	To strengthen training programmes at all levels	No. of Teachers Trained No. of training modules/Google Classrooms developed	1a) Develop 2020 Online County INSET Module for Secondary County Trainers	1 module developed
			1b) Develop Google Classrooms for the 2020 Online National INSET for Secondary County Trainers	Google Classrooms created
			1c) Train Secondary Mathematics and Science Teachers at county level	10,655
			2a) Develop 2021 Online National INSET Module for Secondary County Trainers	1 module developed
			2bb) Develop Google Classrooms for the 2021 Online National INSET for Secondary County Trainers	352 Google Classrooms created
			2c) Train Secondary County Trainers	1144 Trained
			3a) Develop 2021 Online ICT Training Module for secondary teachers	1 module developed
			3b) Develop Google Classrooms for the 2021 Online ICT Training Module for secondary teachers	16 Google Classrooms created
			3c) Conduct 2021 ICT Training for secondary teachers	4,581 teachers trained
			4a) Develop 2021 Online Lesson Study Module for Secondary school mathematics and science teachers	1 module developed
			4b) Develop Google Classrooms for the Lesson Study Module for Secondary County Trainers	4 Classrooms created
			4c) Develop Google Classrooms for the Lesson Study Module for Secondary school mathematics and science teachers	188 Google Classrooms created
			4d) Conduct 2021 Online Lesson Study for Secondary Mathematics and Science Teachers at county level	259 County Trainers trained
			4e) Conduct 2021 Online Lesson Study for Secondary Mathematics and Science Teachers at cluster level	3,055 teachers trained
			5a) Develop 2021 Online Primary INSET Module for primary school mathematics and	1 module developed

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STRATEGIC PILLAR	OBJECTIVE	KEY PERFORMANCE INDICATOR	ACTIVITIES	ACHIEVEMENTS
			science teachers	
			5b) Develop Google Classrooms for the 2021 Online Primary INSET primary school mathematics and science teachers	4Classrooms created
			5c) Develop Google Classrooms for the 2021 Online Primary INSET Module for primary school mathematics and science teachers	52 Google Classrooms created
			5d) Conduct the 2021 Online Primary INSET Module for primary County Trainers at national level	78 County Trainers trained
			5e) Conduct 2021 Online Primary INSET Module for primary school mathematics and science teachers at County level	1,137 teachers trained
			6a) Develop workshop materials for the 2021 INSET Centre Principals Workshop	1 set developed
			6b) Conduct the 2021 INSET Centre Principals	112 Principals Trained
			2a)Develop 2021 Primary STEM and Gender Module	1 module developed
			2bb) Develop Google Classrooms for the 2021 Online Primary STEM and Gender training	2 Google Classrooms created
			Conduct the 2021 Primary STEM and Gender for primary school teachers	92 teachers trained
Improving support for existing STEM Model schools	To strengthen the STEM Model Schools Program	Model schools strengthened	Develop training materials for the 2020 Webinar for STEM Schools teachers	1 set developed
			Conduct Webinars for STEM School teachers	674 teacher trained
			Develop training materials for the 2020 Webinar for STEM Schools Principals	
			Conduct Webinars for STEM School Principals	67 Principals trained
Enhancing capacity to conduct quality research	To enhance monitoring and evaluation system	M&E Reports	Conduct M&E of 2020 Online County INSET for Teachers	M&E data provided
			Conduct M&E of 2020 STEM Webinars for teachers	M&E data provided
			Conduct M&E of 2021 Online Lesson Study at County Level	M&E report done
			Conduct M&E of 2021 Online Lesson Study at County Level	M&E report done
			Conduct M&E of 2021 ICT Training	M&E report and training quality index

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STRATEGIC PILLAR	OBJECTIVE	KEY PERFORMANCE INDICATOR	ACTIVITIES	ACHIEVEMENTS
			Conduct M&E of 2021 Online Primary National INSET	M&E report and training quality index
			Conduct M&E of 2021 Online Primary County INSET	M&E report and training quality index
			Conduct M&E of 2021 Online Primary County INSET	M&E report and training quality index
Conducting educational research	To conduct research to inform classroom practices and school climate		<ol style="list-style-type: none"> 1. Establish research issues related to the classroom and school climate 2. Conduct research on classroom practice and school climate 3. Disseminate research findings 4. Improve programs based on research findings 	Research on Teaching and learning during COVID-19 in Kenya: perspectives of Secondary school mathematics and science teachers done and report disseminated
	To influence policy formulation influenced by research findings		<ol style="list-style-type: none"> 1. Prepare policy briefs based on research findings 2. Disseminate the policy briefs 	Policy brief on COVID-19 research prepared and disseminated
Enhancing knowledge management function	To enhance knowledge management function		<ol style="list-style-type: none"> 1. Build capacity of staff on practices of knowledge management 2. Publish books, articles, and journals 	<ol style="list-style-type: none"> 1) Workshop on Academic Writing 2) JOMSTE Board and reviewers panel constituted

Statement of Management Responsibilities

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

The Director is responsible for the preparation and presentation of CEMASTE A's financial statements, which give a true and fair view of the state of affairs of CEMASTE A for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting year; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of CEMASTE A; (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 CEMASTE A; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Director accept responsibility for the CEMASTE A'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 and the State Corporations Act. The Director is of the opinion that the CEMASTE A's financial statements give a true and fair view of the state of centre's transactions during the financial year ended June 30, 2021. The Director further confirm the completeness of the accounting records maintained, which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The term of the board of management expired on 31st August 2015, hence the centre has operated without board of management in financial year 2020-2021. The centre wrote to the ministry of Education which has not appointed a board to date.

Nothing has come to the attention of the Management to indicate that the CEMASTE A will not remain in a going concern for at least the next twelve months from the date of this statement.

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Approval of the financial statements

CEMASTEAs financial statements were approved by the Management on 30th August 2021 and signed on its behalf by:



**Jacinta L. Akatsa, HSC
Director**



**Bradon M. Sila
Finance Officer
ICPAK NO: 9121**

VI Management Discussion and Analysis

SECTION A

The performance of management and the centre in financial year 2020/2021 was affected by COVID-19 however the management made the following strides;

a) **Online Training for Teachers During the COVID-19 period**

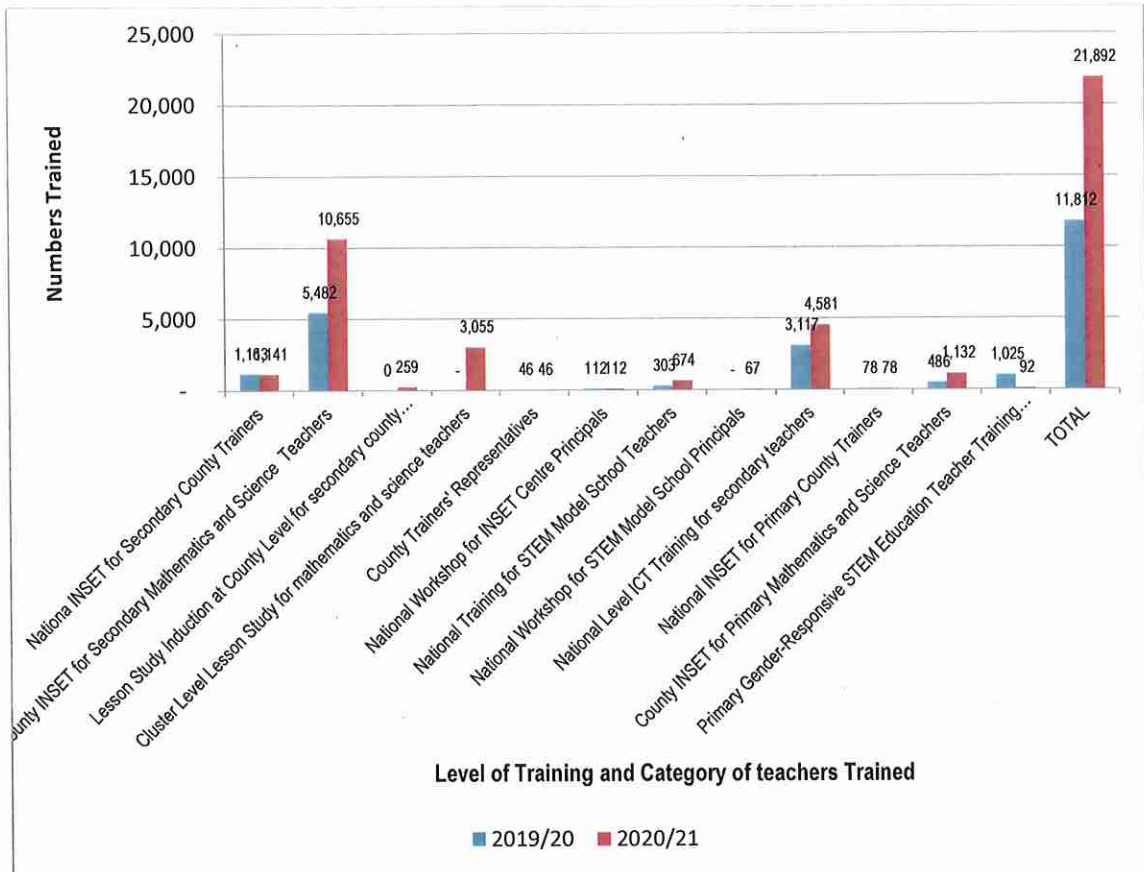
COVID-19 disrupted learning thus putting an extra burden on teachers of how to ensure continuity of education in spite of the pandemic. CEMASTEAs strategic intervention to mitigate the impact COVID-19 containment measures and ensure that teaching and learning continued even as schools are closed was the development of online learning programme. Due to the experiences from the COVID-19 disruptions, blended learning is fast becoming the preferred approach to curriculum implementation and is fast emerging as the future of learning. Therefore for teachers remain relevant in the face of the ever-evolving education systems, keep abreast of emerging trends and technological advancement, and effectively continue facilitating learning in the face of emerging global disruptions; teachers need to upgrade their pedagogical skills.

This is why Centre re-designed its training programmes to provide teachers with a range of professional learning opportunities on how ICT integration can be used to mitigate challenges in facilitating learning. In the short term, this will support teachers in their efforts to continue teaching their students even when they are still at home while in the long-term it is laying a strong foundation for blended learning in our schools which apparently will be the new normal for education post-COVID-19.

The Centre implemented the 2020 Secondary National INSET for County Trainers through the Google Classrooms after which the County Trainers used the same platform to train other teachers in August/September 2020. During the two trainings, it was noted that both the County Trainers and the teachers needed more opportunities to enhance their knowledge and skills in the use of online learning management systems. The Centre therefore designed the 2021 Online Trainings to build teachers capacities in using various media platforms that include virtual laboratories. The 2021 Online trainings were implemented through virtual learning management system platforms such as Zoom Google Meet, Google Classroom and the BigBlueButton. There were both synchronous (live, concurrent) sessions and asynchronous (independent, self-directed) sessions.

Comparative Training Statistics for the last two (2) financial years

Training Programme	Type of Training and Category of Teachers Trained	2019/20	2020/21	Performance challenges
Secondary INSET Programme	National INSET for Secondary County Trainers	1,163	1,141	The training was online and some teachers had network connectivity challenges
	County INSET for Secondary Mathematics and Science Teachers	5,482	10,655	Performance of online training was enhanced after learning from challenges posed by COVID-19 in 2019/20
	Lesson Study Induction at County Level for secondary county trainers	0	259	Performance of online training was enhanced after learning from challenges posed by COVID-19 in 2019/21
	Cluster Level Lesson Study for mathematics and science teachers	-	3,055	Performance of online training was enhanced after learning from challenges posed by COVID-19 in 2019/22
	County Trainers' Representatives	46	46	N/A
	National Workshop for INSET Centre Principals	112	112	N/A
STEM Model Schools Programme	National Training for STEM Model School Teachers	303	674	The face to face training was converted to online training thus allowing more teachers to be reached
	National Workshop for STEM Model School Principals	-	67	Performance of online training was enhanced after learning from challenges posed by COVID-19 in 2019/22
ICT Programme	National Level ICT Training for secondary teachers	3,117	4,581	The face to face training was converted to online training thus allowing more teachers to be reached
Primary INSET Programme	National INSET for Primary County Trainers	78	78	N/A
	County INSET for Primary Mathematics and Science Teachers	486	1,132	Performance of online training was enhanced after learning from challenges posed by COVID-19 in 2019/22
	Primary Gender-Responsive STEM Education Teacher Training Course for Education Development Trust	1,025	92	This was a donor sponsored training and the agreement was finalised late in the FY
TOTAL		11,812	21,892	Performance of online training was enhanced after learning from challenges posed by COVID-19 in 2019/22



As the Fig 1 shows, in 2020/2021 CEMASTEIA had put in place effective measures for online training that enabled it to generally exceed its achievement in 2019/2020

b) Partnerships and Linkages

In FY. 2020/2021, CEMASTEIA implemented collaborative partnership activities with; Education Development Trust on Gender-responsive STEM education, CASIO on effective use of electronic calculators in teaching secondary mathematics, Istart Education on using various robotic kits and establishment of Maker spaces.

The Centre also signed a tripartite agreement with Masinde Muliro University and Diversity Education Institute on research in Education development activities. Based on the foregoing financial performance, the P&L department targets to raise Kshs. 5M from collaborative activities.

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Programme/ Training	Objectives	2020/2021		Comments/Performance Challenges
		Target	Actual	
EDT-CEMASTE Partnership training programme on Gender & STEM Education targeting 266 primary school teachers of Maths and Science	Developing a quality Gender responsive STEM Education through learner-centered teaching and learning practices	USD. 51.114	USD. 58.130	1. The COVID-19 pandemic led to changes in the project implementation design, resulting in budget variation. 2. Transition to remote training led to reduced number of teachers attending the course. Future project activities to include the blended training options in order to accommodate emerging issues.
CASIO-CEMASTE partnership sensitization & training activities targeting CEMASTE Mathematics department staff and Secondary Mathematics County trainers	1. Trained CEMASTE Mathematics department staff on effective use of CASIO calculators in teaching 2. Trained Secondary mathematics teachers (County trainers) on effective use of CASIO calculators 3. Establish a CASIO corner with various modern calculators for Secondary schools at CEMASTE	In-kind	In-kind	1. No budget allocated for participation in various activities. 2. No budget allocated for various planned activities resulting in inadequate compilation of project report. 3. Calculators valued at Kshs. 150,000 (exact amount should be confirmed from CASIO contract at the Director's office) 4. There is need for consultative meetings with the partner to document implementation framework that includes a budget and an MoU
iStart Education-CEMASTE partnership targeting CEMASTE staff	Equip CEMASTE staff with skills on how to use Arduino & TETRIX invention prototyping kit to build a CEMASTE maker space lab	Kshs. 790,000	In-kind	The Partner trained CEMASTE staff in kind using their own kits. CEMASTE is currently establishing the Makerspace lab and is yet to procure the kits.

Based on the foregoing activities, the following are the recommendations to be adopted for P&L activities: 1. Future project activities to include the blended training options in order to accommodate emerging issues. 2. There is need for consultative meetings with the partner to document the implementation framework that includes a budget and an MoU.

SECTION B

Compliance with statutory requirements

The Centre has complied with statutory requirements and there is no court case that has arisen from non-compliance.

SECTION C

Key projects and investment decisions the entity is planning/implementing

The Centre did not have any project or investments on course during the year of reporting.

SECTION D

Major risks facing the Centre

The major risk the Centre is facing is Operational and Liquidity risks. The Centre is fully financed by the government and sometimes there is delay in receipt of budgeted funds. During the financial year 2020/2021 the Centre did not receive a total of Ksh. 592,660,900 contrary to the approved estimates. This caused liquidity risk as leading to very low cash flows available to support the center's mandate. The Centre's operations have also been affected by prevailing COVID-19 pandemic.

SECTION E

Material arrears in statutory/financial obligations

There were no material obligations or arrears in the year of reporting and therefore no major provisions were made in the financial year 2020-2021

SECTION F

The Centre's financial probity and serious governance issues

During the financial year 2020-2021 there were no governance issues reported and there were no audit issues or queries outstanding except the outstanding appointments of Board Members by the Ministry of Education.

VII. Corporate Social Responsibility Statement/Sustainability Reporting

a. Social Responsibility

The Centre believes in making a difference in areas in which it operates and continues to implement continuous social programs. The Centre has identified and supported 103 STEM schools in terms curricular in STEM and science equipment. We have continuously supported teachers in primary and secondary levels with pedagogy through ASEI-PDSI. We have also partnered with Kenya Private Schools Association to capacity build their teaching skills. CEMASTEAM has provided conducive learning environment for students to learn and showcase their innovations.

CEMASTEAM has also partnered with several organizations to conduct trainings and innovations in STEM both National and County levels.

Special programme and student learning also participated in the FY 2020/2021 had only one school visit and 10 teachers from Kianda School were trained.

The centre has also practised corporate social responsibility providing schools with Science, Technology, Engineering and Mathematics (STEM) related equipment and materials. The goal is to promote learning of Science and Mathematics in public schools in Kenya. The outcome has been improved attitude towards mathematics and science and achievement. In the financial year 2020/2021 the donations of mobile laboratories and other training materials are summarised below:

S/No.	ACTIVITY	DATES
1	Mobile Lab donation, mathematics models among other maths and science equipment at Mathari Mixed Sec School. Nairobi County	May 2021
2	Mobile Lab donation, mathematics models among other maths and science equipment at Kyangwasi Sec, Makueni County	January 2021
3	Mobile Lab donation, mathematics models among other maths and science equipment at North Highridge Secondary School, Nairobi County	January 2021
4	Supported Mathari Mixed Day Secondary School with mobile	31st May 2021
5	Supporting Garbatulla girls with Mobile lab and Mathematics models in Isiolo County	29th June 2021.

b. Environmental responsibility

CEMASTE A has been keen in ensuring compliance with environmental laws and keeping the environment safe and conducive for learning.

The Centre is compliant with National Environmental Management Authority (NEMA) regulations and is a member of Karen Langata District Association (KLDA) which deals with preservation of environment in the surrounding areas.

The Centre through ESD has also provided seedlings to various schools and staff to improve on their environment. The following table illustrates the CSR activities throughout the year;

S/No.	ACTIVITY	DATES
1	Adoption of CEMASTE A's bin put up at the Junction of Karen road – Bogani road as a way of showing environmental responsibility	September 2020
2	Donation of 2000 tree seedlings at Thogoto Home for the aged and at Ngong hills in partnership with the Rotary club of Limuru.	October 2020
3	Donation of 500 tree and flower seedlings and associated landscaping works at Karen Police Station	May 2021

VIII. Report of the Management

The management submits their annual report and financial statements for the year ended June 30, 2021 which show the state of CEMASTEAs affairs.

Principal Activities

The principal mandate of CEMASTEAs is to provide continuous Teacher Professional Development (TPD) in STEM Education

Results

The results of the Centre's financial performance are set out on pages 1-26.

Board of Management

The term of the board expired on 31st August 2015 and has not been renewed. The centre wrote to the Ministry of Education requesting for a Board of Management which has not been appointed as at 30th June 2021

Auditors

The Auditor General is responsible for the statutory audit of the CEMASTEAs financial affairs in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year ended 30 June 2021.



.....
Jacinta L. Akatsa, HSC

Director

Date..... 18/08/2022

respectively out of which an amount of Kshs.7,993,900 and Kshs.2,321,450 respectively were wrongly charged. Further, the statement of financial performance reflects Kshs.18,942,360 in respect of consultancy professional and audit which includes Kshs.18,142,360 in respect of consultancy and professional expenses out of which an amount of Kshs.2,536,800 was wrongly charged.

In the circumstances, the accuracy and completeness of expenditure of Kshs.12,852,150 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Centre for Mathematics, Science and Technology Education in Africa Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.913,747,295 and Kshs.285,167,292 respectively resulting to an under-funding of Kshs.628,580,003 or 69% of the budget. Similarly, the Project expended Kshs.352,026,050 against an approved budget of Kshs.913,747,295 resulting to an under-expenditure of Kshs.630,879,378 or 69% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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 on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Non-compliance with the Public Procurement and Asset Disposal Act, 2015

The statement of financial performance reflects Kshs.165,646,374 in respect to training expenses which further includes Kshs.6,936,630 paid to three (3) contractors

for goods and services supplied during the year. However, review of procurement records revealed that the contractors were directly procured without appropriate justification contrary to the Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 which provides the circumstances under which direct procurement may be used.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Centre's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Centre to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Centre to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 September, 2022

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON CENTRE FOR MATHEMATICS, SCIENCE AND TECHNOLOGY EDUCATION IN AFRICA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Centre for Mathematics, Science and Technology Education in Africa set out on pages 32 to 56, which comprise of the statement of financial position as at 30 June, 2021, and the statement

Report of the Auditor-General on Centre for Mathematics, Science and Technology Education in Africa for the year ended 30 June, 2021

of financial performance, statement of changes in net assets, statement of cash flows, and the statement of comparison of budget and actual amounts for the year 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 Centre for Mathematics, Science and Technology Education in Africa as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in Property, Plant and Equipment

The statement of financial position and as disclosed in Note 18 to the financial statements reflects an amount of Kshs.995,998,363 in respect of property, plant and equipment which includes some of the revalued assets based on the revaluation reserves in Note 19 to the financial statements. However, the financial statements do not comply with International Public Sector Accounting Standards (IPSAS 17) as they have not disclosed the effective date of revaluation, the name of the valuer, method of valuation, frequency of revaluation and the accounting policy in respect of revalued assets. Further, the revaluation reports include buildings even though the buildings reported in the financial statements are stated at cost.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.995,998,363 could not be confirmed.

2.0 Unsupported Training Expenditure

The statement of financial performance reflects training expenses of Kshs.165,645,374 which, as disclosed in Note 7 to the financial statements includes an amount of Kshs.15,048,800 disbursed to thirteen (13) Counties for SMASE primary activities. However, although the County Directors of Education acknowledged receipt of the disbursements, they were not supported by expenditure returns including the cashbooks and payment vouchers.

Further, a County Director of Education acknowledged receipt of Kshs.15,931,176 which was part of the 2019/2020 disbursement for SMASE Secondary activities, but which had not been accounted for in the financial statements.

In the circumstances, the accuracy and completeness of disbursements to Counties of Kshs.15,048,800 could not be confirmed.

3.0 Un-authorized Re- allocation of Funds

The statement of financial performance reflects general expenses of Kshs.79,213,917 which, as disclosed in Note 12 to the financial statements includes amounts of Kshs.15,225,150 in respect of performance contracts and staff training and welfare

CENTRE FOR MATHEMATICS, SCIENCE AND TECHNOLOGY EDUCATION IN AFRICA
Annual Reports and Financial Statements For the year ended 30 June 2021

X. Statement of Financial Performance for the Year Ended 30 June 2021


	Note	2020-2021	2019-2020
INCOME		Kshs	Kshs
Revenue from non-exchange transactions			
Grants from Ministry	2	275,952,200	770,789,381
Transfers from Partners	3	4,318,717	23,778,602
Sub-Total		280,270,917	794,567,983
Revenue from exchange transactions			
Rendering Services	4	2,921,948	18,062,471
Finance Income	5	59,427	36,151
Other Income	6	1,915,000	1,043,980
Sub-Total		4,896,375	19,142,602
Total Revenues		285,167,292	813,710,585
EXPENSES			
Training Expenses	7	165,646,374	546,170,066
Employee Costs	8	41,007,089	53,666,503
Repairs and Maintenance	9	8,796,132	13,556,519
Cleaning & Security Services	10	11,556,781	15,019,424
Water & Electricity	11	5,246,738	6,806,754
General Expenses	12	79,213,917	61,886,935
Consultancy , Professional & Audit	13	18,942,360	4,770,498
Bank Charges	14	448,283	422,157
Depreciation Expense	15	21,168,377	19,208,050
Total Expenses		352,026,050	721,506,906
Surplus/(Deficit)for the period		(66,858,758)	92,203,679

The notes set out on pages 1 to 25 form an integral part of the annual Financial Statements.


VI. Statement of Financial Position as at 30 June 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
ASSETS			
Current Assets			
Cash and Cash Equivalents	16	29,045,290	118,919,642
Trade Receivables	17	13,361,630	6,065,792
Sub-Total		42,406,920	124,985,434
Non-Current Assets			
Property, Plant and Equipment	18	995,998,363	985,083,776
Total Assets		1,038,405,283	1,110,069,210
LIABILITIES			
Non-Current Liabilities			
Revaluation Reserves	19A	385,642,480	385,642,480
Accumulated Reserves	19B	348,474	67,207,232
Capital Reserves	19C	640,126,000	640,126,000
Current Liabilities			
Trade and Other Payables	20	12,288,329	17,093,498
Total Liabilities		1,038,405,283	1,110,069,210

The annual Financial Statements set out on pages 1 to 25 were approved on 30th August, 2021 and signed by:



Jacinta L. Akatsa, HSC
Director
 Date... 18/08/2022



Bradon M. Sila
Finance Officer
ICPAK No.9121
 Date... 18/08/2022

VII. Statement of Changes in Net Assets for the year ended 30 June 2021

Attributable to the owners of controlling Commission				
Reserves				
	Capital Reserve	Revaluation Reserve	Accumulated Surplus	Total
Balance as at 1 July 2019	640,126,000	385,642,480	(24,996,447)	1,000,772,033
Transfers to/from accumulated surplus	-	-	92,203,679	92,203,679
Balance as at 30 June 2020	640,126,000	385,642,480	67,207,232	1,092,975,712
1st July 2020	640,126,000	385,642,480	67,207,232	1,092,975,712
Transfers to/from accumulated surplus			(66,858,758)	(66,858,758)
Balance as at 30 June 2021	640,126,000	385,642,480	348,474	1,026,116,954

Statement of Cash Flows for the Year Ended 30 June 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
Surplus/(Deficit)for the period		(66,858,758)	92,203,679
Adjustments for:			
Depreciation and Amortization Expense	15	21,168,377	19,208,050
Increase/(Decrease)of Receivables	17	(7,295,838)	149,171
Increase/(Decrease)of Payables	20	(4,805,169)	(4,083,518)
Net Cash Flows from Operating Activities		(57,791,388)	107,477,382
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	18	(32,082,964)	13,769,458
Net Cash Flows from Investing Activities		(32,082,964)	13,769,458
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT		(89,874,352)	93,707,924
Cash and cash equivalent at BEGINNING of the year		118,919,642	25,211,718
Cash and cash equivalent at END of the year	16	29,045,290	118,919,642

**Statement of Comparison of Budget and Actual Amounts for the
Year Ended 30 June 2021**

	Original Budget	Adjustment	Final budget	Actual on comparable basis	Performance difference	%
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Grants from Ministry	868,613,100	-	868,613,100	275,952,200	(592,660,900)	(68)
Transfers from Partners	26,354,768	-	26,354,768	4,318,717	(22,036,051)	(84)
Rendering Services	17,376,000	-	17,376,000	2,921,948	(14,024,052)	(81)
Finance Income	-	59,427	59,427	59,427	-	-
Other Income	1,344,000	-	1,344,000	1,915,000	141,000	10
Total income	913,687,868	59,427	913,747,295	285,167,292	(628,580,003)	(69)
Expenses						
Training- INSET	702,253,220	-	702,253,220	165,646,374	589,133,426	78
Compensation of Employees	46,000,000	-	46,000,000	41,007,089	4,992,911	11
Goods and Services	67,026,648	59,427	67,086,075	44,542,011	22,544,064	34
Bank Charges	408,000	-	408,000	448,283	(40,283)	-10
General expenses	98,000,000	-	98,000,000	79,213,917	18,786,083	5
Capital Expenditure	16,631,553	-	16,631,553	21,168,377	(4,536,824)	-27
Total Expenditure	913,687,868	59,427	913,747,295	352,026,050	630,879,378	65
Surplus /(Deficit) for the period	-	-	-	(66,858,759)	(2,299,374)	-

[Explanation to the statement of comparison of budget and actual](#)

Budget Variances in financial year 2020-2021

The summary and explanations of negative variances were as follows;

No.	Item of Variance	Explanations
a.	Government grants	The approved budget for FY 2020/2021 was Ksh.868, 613,100 and the centre received Ksh.275, 952,200 hence variance of Ksh.592, 660,900.This was due to government austerity measures and effects of COVID-19
b.	Rendering services and Other Incomes	The centre had an estimate of Ksh.17, 376,000 expected to be collected from Appropriation in Aid during the financial year. However; total amounts collected were Ksh.2,921,948.00 hence variance of Ksh.14, 024,052 which was due to Covid-19 pandemic which affected catering and conferencing services
c.	Transfer from partners	The centre had an estimate of Ksh.26, 354,768.55 expected to be received as partner funds during the financial year. However; total amounts received Ksh.4,318,717 hence variance of Ksh.22,036,051 which was due to Covid-19 pandemic
d.	General Office Expense	The centre had an estimated general office budget of Ksh.98, 000,000.00.The actual expenditure amounted to Ksh.79,213,917.00 hence variance of Ksh.18, 786,083.This was as a result of purchase of Covid-19 personal protective equipment.

Notes to the Financial Statements

1. SIGNIFICANT ACCOUNTING POLICIES

A. GENERAL INFORMATION

Centre for Mathematics, Science and Technology Education in Africa (CEMASTEА) is a government owned entity under Ministry of Education Science and Technology, State Department of Early Learning and Basic Education formed under legal notice no.96 of 2006.

The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activity of the CEMASTEА is capacity building for teachers both primary and secondary (INSET) both in Kenya and Africa.

B. 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 is in conformity with International Public Sector Accounting Standards (IPSAS) and allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the entity's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5.

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

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

C. ADOPTION OF NEW AND REVISED STANDARDS

- i. **Relevant new standards and amendments to published standards effective for the year ended 30 June 2021**

Standard	Impact
IPSAS 33: First time adoption of Accrual Basis IPSAS	The entity adopted IPSAS in the year ended 30 June 2014 and therefore provisions of first-time adoption of accrual basis does not apply to the entity.

<p>IPSAS 34: Separate Financial Statements</p>	<p>The entity does not have any subsidiaries, joint ventures or investments and therefore the standard does not apply/ the entity is a parent company and has prepared consolidated financial statements and therefore the standard does not apply/ the entity is a parent company and has prepared separate financial statements and the following is the impact of application of the new standard:</p>
<p>IPSAS 35: Consolidated Financial Statements</p>	<p>The entity does not have any subsidiaries, joint ventures or investments and therefore the standard does not apply/the entity has prepared its financial statements.</p>
<p>IPSAS 36: Investments in Associates and Joint Ventures</p>	<p>The entity does not have investments in associates or joint ventures/ the entity hold investments in associates and joint ventures.</p>
<p>IPSAS 38: Disclosure of Interests in Other Entities</p>	<p>CEMASTEAM does not have an interest in other entities and therefore the standard does not apply/ the entity has an interest in other entities that are consolidated in these financial statements.</p>

ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2021**

iii. **Early adoption of standards**

The entity did not adopt any new or amended standards in year 2020-2021

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(a) Revenue Recognition

I. Revenue from non-exchange transactions Fees

The entity recognizes revenues from fees when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

II. Transfers from other government entities

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

III. Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

IV. Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue from exchange transactions

V. Rental income

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

(b) Budget Information

The original budget for FY 2020-2021 was approved by the National Assembly in June 2020. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The entity'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 an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

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

(c) 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 entity 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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

(d) Intangible Assets

Computer software

Computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives which are estimated to be 5 years.

(e) Depreciation

Freehold land is not depreciated.

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

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

(f) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Contingent Liabilities

The CEMASTEА does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

(h) Contingent Assets

CEMASTEА does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

(i) Nature and Purpose of Reserves

CEMASTEА creates and maintains reserves in terms of specific requirements. Revaluation reserve is created to record increase or decrease in value of property. In the financial year 2015-2016 land has been recorded as property and no gain or loss was recorded in respect of these assets.

(j) Changes in Accounting Policies and Estimates

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

(k) Cash and Cash Equivalents

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Related Party

The entity regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity and vice versa. Members of key management are regarded as related parties and comprise of the following:

- Director
- Deputy Director, Corporate
- Ag. Deputy Director, Training
- Co-ordinator Field Services and Management Representative
- Finance Officer

(m) Key entities that have control over the centre

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

The Key management personnel receives salaries and other benefits from TSC

	2020-2021	2019-2020
Number of persons	37	44

(n) Comparative Figures

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

(o) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2021.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**D. SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION
UNCERTAINTY**

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

i. Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur (IPSAS 1.140)

ii. Useful Lives and Residual Values

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

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

iii. Bad Debt Provision

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

CENTRE FOR MATHEMATICS, SCIENCE AND TECHNOLOGY EDUCATION IN AFRICA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. Grants from Ministry

	2020-2021	2019-2020
	Kshs.	Kshs
Recurrent Grants	90,833,300	113,499,581
Development Grants	25,000,000	52,510,000
SMASE Capitation	160,118,900	604,779,800
Total	275,952,200	770,789,381

3. Transfers from Partners

	2020-2021	2019-2020
	Kshs.	Kshs
Transfer from Partners	4,318,717	23,778,602
Total	4,318,717	23,778,602

These are funds received from Education Development Trust who partnered with CEMASTEVA to carry out trainings for teachers in Kenya in FY 2020/21

4. Rendering Services

	2020-2021	2019-2020
	Kshs.	Kshs
Catering Income	2,921,948	18,062,471
Total	2,921,948	18,062,471

NOTES TO THE FINANCIAL STATEMENTS (continued)

5. Finance Income

	2020-2021	2019-2020
	Kshs.	Kshs.
Interest Income	59,427	36,151
Total	59,427	36,151

Note: Interest income in 2020/2021 and 2019/2020 is from balances of funds held in NCBA current bank accounts.

6. Other Income

	2020-2021	2019-2020
	Kshs.	Kshs.
Rent Income	1,915,000	1,008,000
Sundry Income	-	35,980
Total	1,915,000	1,043,980

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Training Expenses

	2020-2021	2019-2020
	Kshs.	Kshs.
SMASE Funds	50,278,083	438,064,775
Training Materials	20,394,189	10,528,551
Training Subsistence & Venue(s)	94,974,102	97,576,740
Total	165,646,374	546,170,066

Training expenses entails all expenditure incurred while facilitating primary and secondary programs. The centre received Ksh. 160 Million for secondary capitation. The centre did not carry out all its activities as planned in financial year 2020-2021 as the budget allocated was not fully received. The implementation of the centre's activities were also affected by the Austerity measure due to prevailing COVID-19 pandemic throughout the financial year.

8. Employee Costs

	2020-2021	2019-2020
	Kshs.	Kshs.
Salaries for Staff on 3 yrs contract	28,229,071	27,820,182
Staff on 1 yrs contract and below	11,775,293	18,255,264
NSSF contribution-Employer	957,225	985,020
Gratuity	-	5,595,377
NITA contribution	45,500	68,600
Other Benefits	-	942,060
Total	41,007,089	53,666,503

9. Repairs and Maintenance

	2020-2021	2019-2020
	Kshs.	Kshs.
Buildings & Small Works	962,288	2,611,422
Plant, Machines & Equipment	2,848,914	6,296,747
Computers, Hard and Software	1,580,982	3,292,648
Environmental Conservations	429,762	402,905
Motor Vehicles	2,974,187	952,797
Total	8,796,132	13,556,519

10. Cleaning and Security Services

	2020-2021	2019-2020
	Kshs.	Kshs.
Cleaning Services	5,808,497	9,392,909
Security Services	5,748,284	5,626,515
Total	11,556,781	15,019,424

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Water & Electricity

	2020-2021	2019-2020
	Kshs	Kshs
Water	-	844,547
Electricity	5,246,738	5,962,207
Total	5,246,748	6,806,754

12. General Expenses

	2020-2021	2019-2020
	Kshs	Kshs
Advertising & Periodicals	743,792	653,433
Food & Other	11,917,984	17,869,280
Fuel, Gas and Oil	2,906,828	4,504,560
Insurance	3,020,926	14,308,041
Internet Services	3,277,321	3,425,199
Office General Expenses	8,321,384	9,761,754
Postage & Courier	576,258	825,606
Printing and Stationery	2,509,471	7,200,073
Subscriptions	10,000	349,800
Performance contract expenses	15,225,150	-
Telephone Expenses	197,800	202,220
Staff Training & Welfare	19,990,550	-
Travel & Accommodation	10,516,454	2,786,969
Total	79,213,917	61,886,935

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. Consultancy , Professional & Audit

	2020-2021	2019-2020
	Kshs.	Kshs.
Legal	-	4,469,998
Audit fees	800,000	800,000
Consultancy & Professional	18,142,360	220,500
Total	18,942,360	4,770,498

14. Bank Charges

	2020-2021	2019-2020
	Kshs.	Kshs.
KCB-Karen	164,012	129,300
KCB- Capitation	32,825	9,652
Co-operative Bank	8,400	18,227
NCBA-Ksh	106,738	234,936
NCBA-Dollar	3,949	2,678
National Bank	12,324	27,364
Total	448,283	422,157

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. Depreciation

		2020-2021	2019-2020
		Kshs.	Kshs.
Property, Plant and Equipment		21,168,377	19,208,050
Total		21,168,377	19,208,050

16. Cash and Cash Equivalents

	ACCOUNT NO.	2020-2021	2019-2020
		Kshs.	Kshs.
KCB-Karen –Operating	1106974328	22,634	7,922,184
KCB-Karen Capitation	1211982815	21,080,887	96,753,950
Co-operative Bank	01141126637100	5,284,035	4,123,660
NCBA-Kes	1002112589	1,468,541	8,847,404
NCBA-Dollar	1002816608	74,798	8525
National Bank	01021205486100	1,114,395	1,263,919
Total		29,045,290	118,919,642

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. Trade and Other Receivables

	2020-2021	2019-2020
	Kshs.	Kshs.
Catering Receivables & other	2,791,917	6,065,792
Prepayments	10,569,713	-
Total	13,361,630	6,065,792

18. Property, Plant and Equivalents

	Lands	Buildings	Equipment	Motor Vehicles	Furniture and Fittings	Computer Software	Total
	Kshs	Kshs	Kshs	Kshs			Kshs
Depreciation Rates	0.0%	2.0%	12.5%	25.0%	12.5%	20.0%	
COST/VALUATION:							
As at 30 June 2020	385,642,000	623,478,211	30,441,239	75,819,000	18,657,619	857,340	1,134,895,409
Adjustments							-
Valuations/additions		4,580,152	18,049,284	-	7,151,783	2,301,745	32,082,964
As at 30 June 2021	385,642,000	628,058,363	48,490,523	75,819,000	25,809,402	3,159,085	1,166,978,372
DEPRECIATION:							
As at 30 June 2020	-	60,521,391	15,283,148	62,815,371	10,615,476	576,246	149,811,633
Charges for the year		11,350,739	4,150,922	3,250,907	1,899,241	516,568	21,168,377
As at 30 June 2021	-	71,872,130	19,434,070	66,066,278	12,514,717	1,092,814	170,980,010
NET BOOK VALUE:							
As at 30 June 2020	385,642,000	562,956,820	15,158,091	13,003,629	8,042,143	281,094	985,083,776
As at 30 June 2021	385,642,000	556,186,233	29,056,453	9,752,722	13,294,685	2,066,271	995,998,363

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19. Reserves

	2020-2021	2019-2020
19A Revaluation Reserves	Kshs	Kshs
Balance as at 1 st July 2020	385,642,480	385,642,480
Additions during the year	-	-
Balance as at 30 June 2021	385,642,480	385,642,480
19B Accumulated Reserves		
Balance as at 1 st July 2020	67,207,232	(24,996,447)
Additions during the year	(66,858,758)	92,203,679
Balance as at 30 June 2021	348,474	67,207,232
19C Capital Reserves		
Balance as at 1 st July 2020	640,126,000	640,126,000
Additions during the year	-	-
Balance as at 30 June 2021	640,126,000	640,126,000

- a) **Revaluation Reserve** –The above revaluation was done in the year June 2011 by Ministry of Lands with a purpose of determining the value of CEMASTEVA land for Book Purpose. This gave the value of the land at Ksh 385,642,480.00. The centre has maintained the account to capture gains on revaluation i.e. when the fair value is higher than book value. It is also a caution on loss on revaluation and gains reserved can be used to buy new assets .No other valuation since 2011.
- b) **Capital Reserve** -this is maintained as a reserve to finance capital projects or write off capital expenses.
- c) **Accumulated reserves** -this is maintained as a reserve to write off deficits, reserve surplus if any for contingent expenses and improve the centres financial position.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. Trade and Other Payables

	2020-2021	2019-2020
	Kshs.	Kshs.
Training Payables	284,800	829,920
Supplies	11,203,529	15,463,578
Audit Fees	800,000	800,000
Total	12,288,329	17,093,498

Progress on Follow Up of Auditor Recommendations

The centre as at 30.06.2021 did not have pending issues from the previous audit of 2019/2020

Reporting Currency

The centre's principal activities are carried out in the Republic of Kenya and the accounts are reported in Kenya Shillings (Ksh)

Appendix 1: Inter-Entity Transfers confirmation letter

Confirmation of amount received by CEMASTEAs as at 30 th June 2021								
Reference Number	Date Disbursed	Amount Disbursed[SC/SAGA/Fund](Kshs)as at 30 th June 2021				Total (D)=(A+B+C)	Amount Received by[beneficiary entity](Kshs)as at 30 th June 2021(E)	Differences (Kshs)(f)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)				
EFT	11.08.2020	5,000,000	-	-	5,000,000	5,000,000	-	
EFT	11.08.2020	20,208,325	-	-	20,208,325	20,208,325	-	
EFT	18.08.2020	-	25,000,000	-	25,000,000	25,000,000	-	
EFT	05.11.2020	5,000,000	-	-	5,000,000	5,000,000	-	
EFT	05.11.2020	20,208,325	-	-	20,208,325	20,208,325	-	
EFT	06.01.2021	-	-	160,118,900	160,118,900	160,118,900	-	
EFT	10.02.2021	20,208,325	-	-	20,208,325	20,208,325	-	
EFT	10.02.2021	5,000,000	-	-	5,000,000	5,000,000	-	
EFT	12.05.2021	10,208,325	-	-	10,208,325	10,208,325	-	
EFT	12.05.2021	5,000,000	-	-	5,000,000	5,000,000	-	
Total		90,833,300	25,000,000	160,118,900	275,952,200	275,952,200	-	