



**FINAL (unaudited) report to Fondation Eagle – 3rd October, 2024**

**Construction of internal garage at Naivasha Technical Training Institute, Kenya**

**Fondation Eagle Reference:** FF 704

**Name of Charity:** Footsteps International (UK registered charity number 1091026)

**Introduction**

On 7<sup>th</sup> December 2023, Fondation Eagle accepted our project proposal and awarded Footsteps International a grant of GBP 10,477.

The aim of the project was to construct a new internal motor vehicle garage which will provide a facility for trainees to learn, while simultaneously providing income from the public, and reducing NTTI's need for financial support from external donors.

The project involved site clearance, ground levelling, material purchase, construction of a secure stone perimeter wall, installation of a metal gate, water and electricity, a service pit, and construction of an office and a store. This project is the first, important step towards a larger income-generating project for NTTI. The project plan is in Annex 1.



The **project beneficiaries** will be the 350 full time trainees, as the income generated by this project will help NTTI provide low-cost training in all disciplines.

More specifically, approximately 180 automotive trainees will benefit each year by working in the garage when it is fully operational (NTTI runs two motor vehicle courses, each with 30 trainees, with 3 annual intakes).

We **received the grant** on 21<sup>st</sup> December, 2023 as part of a grant of GBP 41,527 for four projects for which we had applied for funding.

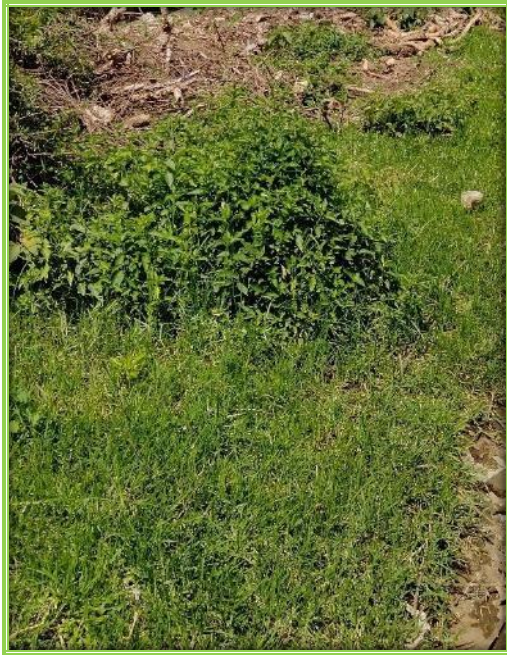
We **transferred funds** to Kenya on 22<sup>nd</sup> December, 2022.

**Construction** of the 60m x 30m facility was completed in September 2024, and it has already been put to use.

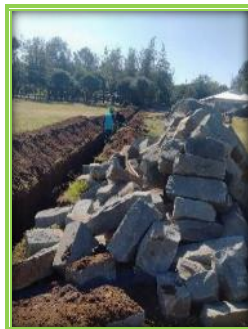
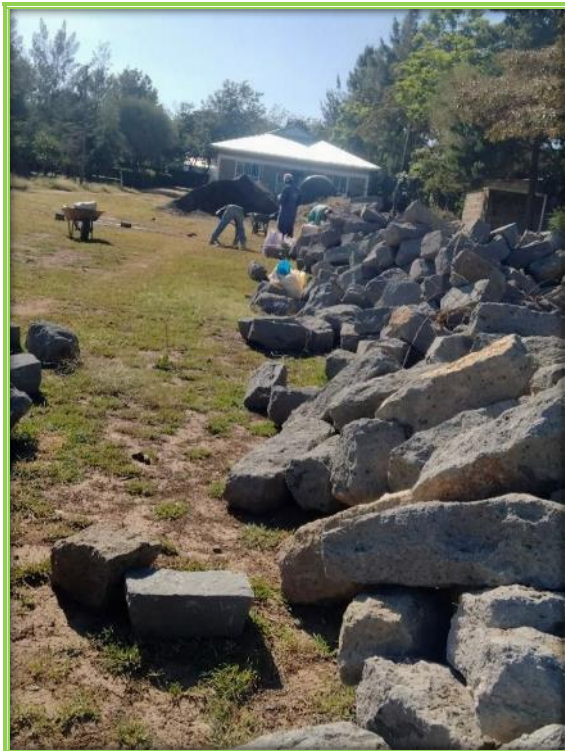
**Project achievements**

The construction process is illustrated in the following photos:

1. **Site clearance:** 60 feet (20 metres) of cactus perimeter hedge was cleared

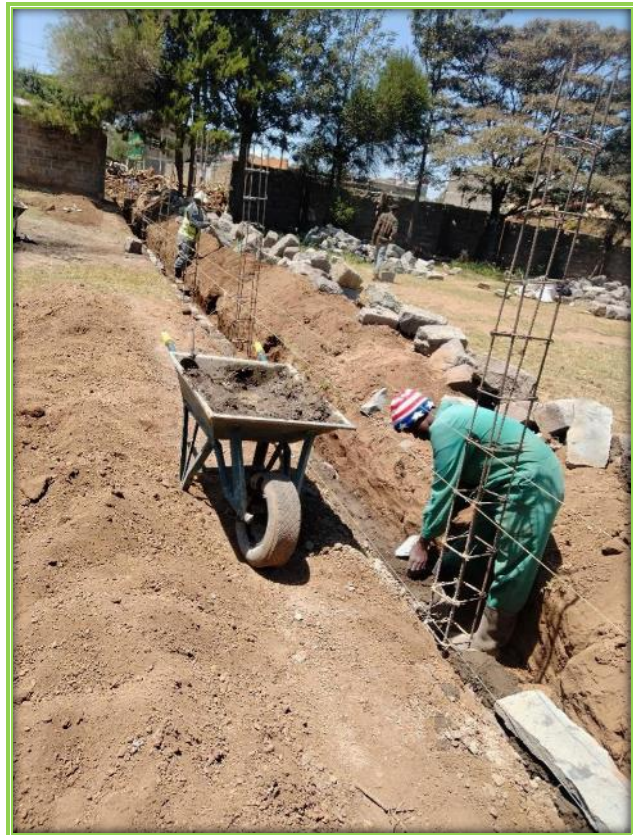


2. **Delivery of construction materials:** This was done in sequence as needed for construction, and included stones, ballast, sand, cement, timber etc.

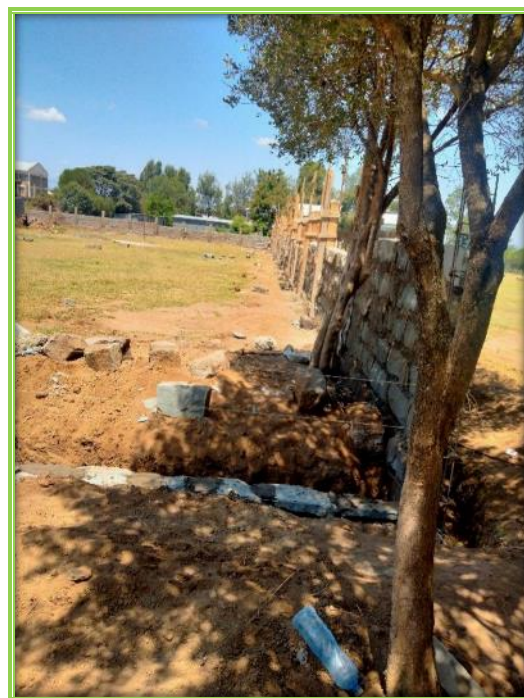




3. **Trenching:** Labourers were engaged to excavate the trenches for the foundations and pillars to support the entire enclosure.



4. **Foundations & Walling:** Having laid the foundation stones, a stone wall was constructed around the external perimeter to a height of 10 feet (3 metres) on the





side facing the public road, and to a height of 6ft (2 metres) where it faces into the institute.

4. **Security grille:** Metals grilles were fabricated and mounted on the lower walls to provide additional security and beautification.



5. **Security gates:** There are two gates. A wider gate provides the entrance and the exit for clients, while a smaller gate provides access for staff and staff vehicles. These gates and the wall-top grilles were fabricated by a former trainee and a street boy Francis Juma.



6. **Office and Store:** This was constructed near the main entrance with masonry walls, timber roof joists and ceiling, then the iron sheets were laid.





7. **Water installation:** was carried out by our trainees in Plumbing department.



8. **Service pit for checking vehicles**



9. **Electrical Installation** was done by our trainees on the electrical course, under the supervision of instructors





**10. Car wash machines purchased and installed.**



**11. Car washing bay: Compacted hardcore was used for the car wash bay area**





12. Grand Opening by Director Simon Kinyanjui on 30<sup>th</sup> September 2024.



*NTTI Director Rev. Simon cuts the ribbon of the garage on its grand opening.*





## Project benefits

With their very generous donation, Fondation Eagle has enabled NTTI to take a major step forward in generating income to sustain the institute. The internal garage is now available for parking, car washing and vehicle repairs, which will generate income and raise the profile of the institute in the eyes of the public. Additionally, we will be able to use the facility to provide training opportunities for 180 automotive students who train with us each year.

With time, we are expecting the garage to generate income through:

- i) Car parking for 40 vehicles per day
- ii) Car washing of at least 15 vehicles a day
- iii) Vehicle services of at least 5 vehicles a day

Our trainees will also be able to undertake their industrial attachments, giving them excellent practical exposure.

## Expenditure summary

Our estimated cost for the project was 1,864,979 Kenya Shillings (KES) at an exchange rate of GBP 1 = KES 185. We received the grant on 21<sup>st</sup> December, 2023 as part of a grant of GBP 41,527 for four projects for which we had applied for funding. We transferred funds to Kenya on 22<sup>nd</sup> December, 2023, obtaining an actual exchange rate of GBP 1= 197.4 KES.

Our project team delivered the project for KES 1,866,908 a very small overspend of 1,929 KES. However, overall, the project was delivered **underspent against budget by GBP 623**; this was the result of a favourable exchange rate when we transferred the funds to Kenya, and tight budget control.

The table below provides a detailed breakdown of the budgeted and actual expenditure (overspends are shown as negative figures).



				Exchange rate	185	197.39					
NTTI internal garage				Budget			Actual				
Ref	Description	Qty	UoM	Price	Est cost KES	Est cost GBP	Actual cost KES	Actual cost GBP	Variance KES	Variance GBP	
<b>CONSTRUCTION MATERIALS</b>											
1	Stones (9"x9")	15	Loads	12000	180,000	£973	201,600	£1,021	-21,600	-£48	
2	Stones 6"x9"	6	Loads	11000	66,000	£357	64,000	£324	2,000	£33	
3	Ballast	8	Loads	12,000	96,000	£519	81,600	£413	14,400	£106	
4	Cement	200	Bags	770	154,000	£832	162,000	£821	-8,000	£12	
5	Sand	16	Loads	12000	192,000	£1,038	185,300	£939	6,700	£99	
6	Hardcore	2	Loads	5000	10,000	£54	10,000	£51	0	£3	
7	Steel Bars	8	D-12	1400	11,200	£61	11,600	£59	-400	£2	
8	Steel Bars	8	D-8	900	7,200	£39	6,760	£34	440	£5	
9	Timber 4 x 2	450	Ft	60	27,000	£146	27,000	£137	0	£9	
10	Timber 3 x 2	300	Ft	50	15,000	£81	15,000	£76	0	£5	
11	Nails	40	Kgs	200	8,000	£43	9,000	£46	-1,000	-£2	
12	Iron Sheets 3.0	72	Mtrs	1100	79,200	£428	79,200	£401	0	£27	
13	Murram	10	Loads	5,000	50,000	£270	50,000	£253	0	£17	
14	Black pipe	10	pcs	4000	40,000	£216	60,000	£304	-20,000	-£88	
15	S.H.S 2"	20	pcs	2200	44,000	£238	57,200	£290	-13,200	-£52	
16	S.H.S 1"x1"x16g	130	pcs	1200	156,000	£843	170,518	£864	-14,518	-£21	
17	S.H.S 1¼"x1¼"x16	16	pcs	1500	24,000	£130	24,500	£124	-500	£6	
18	Welding electrodes	10	pkts	1,300	13,000	£70	14,000	£71	-1,000	-£1	
	Construction Wages				268,680	£1,452	286,000	£1,449	-17,320	£3	
	Labour				83,100	£449	87,500	£443	-4,400	£6	
	Contingencies				76,219	£412		£0	76,219	£412	
	<b>Total construction</b>				<b>1,600,599</b>	<b>£8,652</b>	<b>1,602,778</b>	<b>£8,120</b>	<b>-2,179</b>	<b>£532</b>	
<b>ELECTRICAL INSTALLATION</b>											
1	Consumer Unit	1	PC	6 way	2200	2,200	£12	2,200	£11	0	£1
2	MCB	1	PC	45A	350	350	£2	350	£2	0	£0
		2	PC	30A	350	700	£4	650	£3	50	£0
		2	PC	15A	350	700	£4	650	£3	50	£0
		2	PC	10A	350	700	£4	650	£3	50	£0
3	PVC Cable singles cor	3	Rolls	eRed	2650	5,700	£31	5,800	£29	-100	£1
		3	Rolls	Black	2650	5,700	£31	5,800	£29	-100	£1
		3	Rolls	green	2650	5,700	£31	5,800	£29	-100	£1
4	PVC Cable singles cor	2	Rolls	eRed	4400	8,800	£48	8,800	£45	0	£3
		2	Rolls	Black	4400	8,800	£48	8,800	£45	0	£3
		2	Rolls	green	4400	8,800	£48	8,800	£45	0	£3
5	M K Boxes	20	pcs	-	70	1,400	£8	1,400	£7	0	£0
6	Florescence complete	12	pcs	4 fts	1600	19,200	£104	19,200	£97	0	£7
7	Sockets outlets	10	pcs	-	300	3,000	£16	3,000	£15	0	£1
8	PVC conduits	50	pcs	20 mm	100	5,000	£27	4,500	£23	500	£4
9	Armoured cable	70	M	2.5mm	300	35,000	£189	35,350	£179	-350	£10
	<b>Total electrical</b>				<b>111,750</b>	<b>£604</b>	<b>111,750</b>	<b>£566</b>	<b>0</b>	<b>£38</b>	
<b>CAR WASHING MACHINE AND PLUMBING INSTALLATION</b>											
1	Pressure car washing ma	2			50,000	100,000	£541	100,000	£507	0	£34
2	Steel window 36" x 40"	2	pcs		8500	17,000	£92	17,000	£86	0	£6
3	Steel Door 36" x 84"	2	pcs		13000	26,000	£141	26,000	£132	0	£9
4	PPR Pipes 25mm	10	pcs		400	4,000	£22	4000	£20	0	£1
5	PPR Sockets 25mm	10	pcs		40	400	£2	350	£2	50	£0
6	PPR Elbows 25mm	20	pcs		40	800	£4	700	£4	100	£1
7	PPR F/Elbows 25 x 20mm	10	pcs		70	700	£4	700	£4	0	£0
8	Gate Valve 3/4"	2	pcs		850	1,700	£9	1600	£8	100	£1
9	M/Adapters 25 x 20	6	pcs		70	630	£3	630	£3	0	£0
10	Pegler taps 3/4"	2	pcs		700	1,400	£8	1400	£7	0	£0
	<b>Total car wash and plumbing</b>				<b>152,630</b>	<b>£825</b>	<b>152,380</b>	<b>£772</b>	<b>250</b>	<b>£53</b>	
<b>GRAND TOTAL</b>					<b>1,864,979</b>	<b>£10,081</b>	<b>1,866,908</b>	<b>£9,458</b>	<b>-1,929</b>	<b>£623</b>	



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## Summary of project successes and benefits

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### Successes:

This project has helped NTTI make a major step forward as the provider of income generating services that benefit the trainees. It provides the basis for further expansion of services in future years, and adds to the professional stature of the Institution.

### Challenges:

Kenya experienced a period of intensely heavy rain which resulted in flash floods and loss of life in the Rift Valle area. This impacted the speed with which the project could be delivered.

In June and July 2024, riots and demonstrations against the government broke out in cities and towns across Kenya, including Naivasha town. This led the project team to review the safety and security of the internal garage, and, after considerable discussion it was agreed that additional security measures were needed to protect vehicles and reassure customers. These were outside the scope of Fondation Eagle's funding, so the money was made available by Footsteps International from their general fund. The measures are now in place, and the details are provided in Annex 2.

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## Conclusion and thanks

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### Rev Simon Kinyajui, Director of NTTI

It is my humble fulfilment as the Director of the institution (NTTI) to witness the great facelift of the institution as far as infrastructure, training tools and equipment are concerned courtesy of Eagle Foundation through Footsteps International.

The new modern infrastructure are a clear indication of growth. The purchase of the new and modern equipment are a demonstration of improved impartation and acquisition of skills and the ever lit compound during occasional blackouts is a testimony that the institution is ever present.

You have enabled us realize the dreams that would otherwise be impossible to actualize. The garage, cosmetology workshop and equipment and the solar installation are dreams realized by your immense funding support. I long for the privilege at the opportune time that we'll meet physically and shake hands as I say thank you!

### Mr. Collins Shihemi Head of Department, MOTOR VEHICLE MECHANICS DEPARTMENT

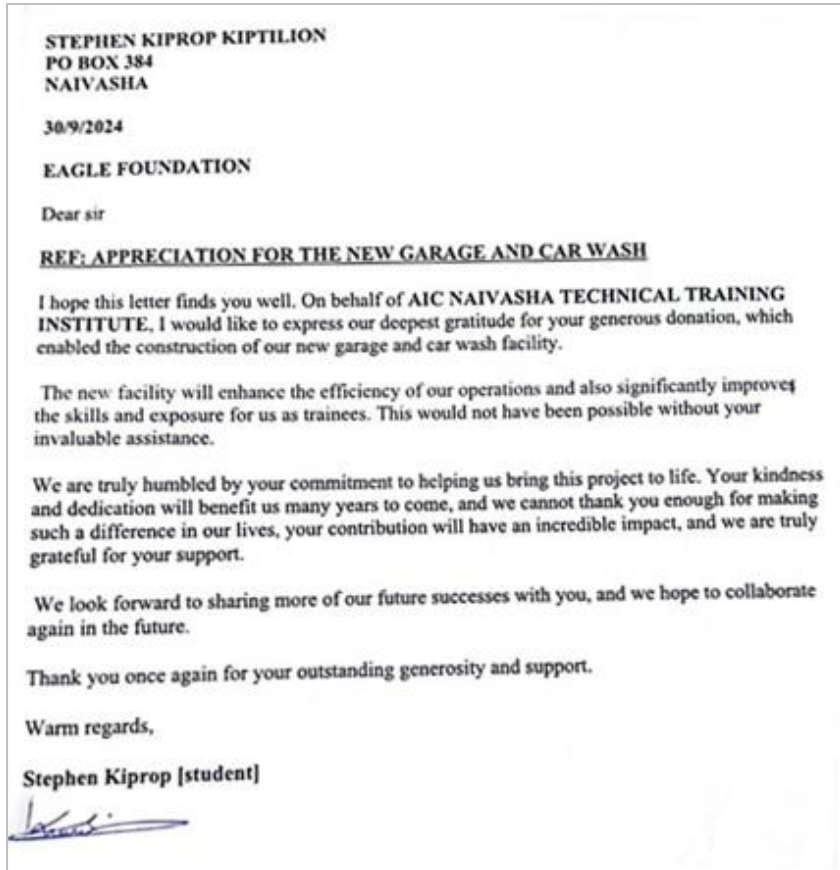
We are writing to express our deepest appreciation for your incredibly generous donation of an auto garage. Your kindness and support has left us truly speechless, and we are overwhelmed with gratitude for your remarkable contribution.

Your donation of the auto garage will have a profound impact to the Automotive Department, the AIC Naivasha Technical Training Institute and the neighbouring community. It will not only provide us with a valuable asset but also serve as a vital resource for our department mission in equipping our learners with technical skills that will make them marketable in the job market. With this facility, we will be able to offer auto repair services to our customers which will in turn generate income for our institution. Your generosity will directly empower us to make a difference in the lives of many, and for that, we are eternally grateful. Please know that your donation will be put to excellent use. We will ensure that the auto garage is utilized efficiently and effectively to further our mission of training young men and women, and serve our community to the best of our ability.



Once again, thank you from the bottom of our hearts for your extraordinary generosity. Your donation will leave a lasting legacy, and we are honoured to have your support.

**Appreciation letter from the automotive class representative Stephen Kiprop**

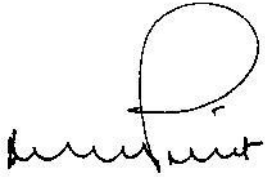


**Mr George Otieno, NTTI Manager**

It is yet another time that on behalf of NTTI teaching and training staff, I register our appreciation for the continued support Eagle Foundation have accorded the institution. The teaching and training environment has been made conducive, modern and appealing unlike before. The cosmetology workshop now in operation has enhanced the impartation of skills due to the adequate space and now modern equipment. This improvement will greatly increase in our enrolments in the course in the proceeding intakes. Thank you very much Eagle Foundation for your unwavering support.

The car park parking and our washing garage is already in service as the photos below show. This project has helped clear the live cactus fence and enhanced visibility of the institution unlike before. When we have enough machines, trainees will begin placements as interns in the garage. Neighbours of the school without parking space have started to use our car park at a fee. The photo is showing a number of vehicles parked for the night. These services will help the institution generate some income.

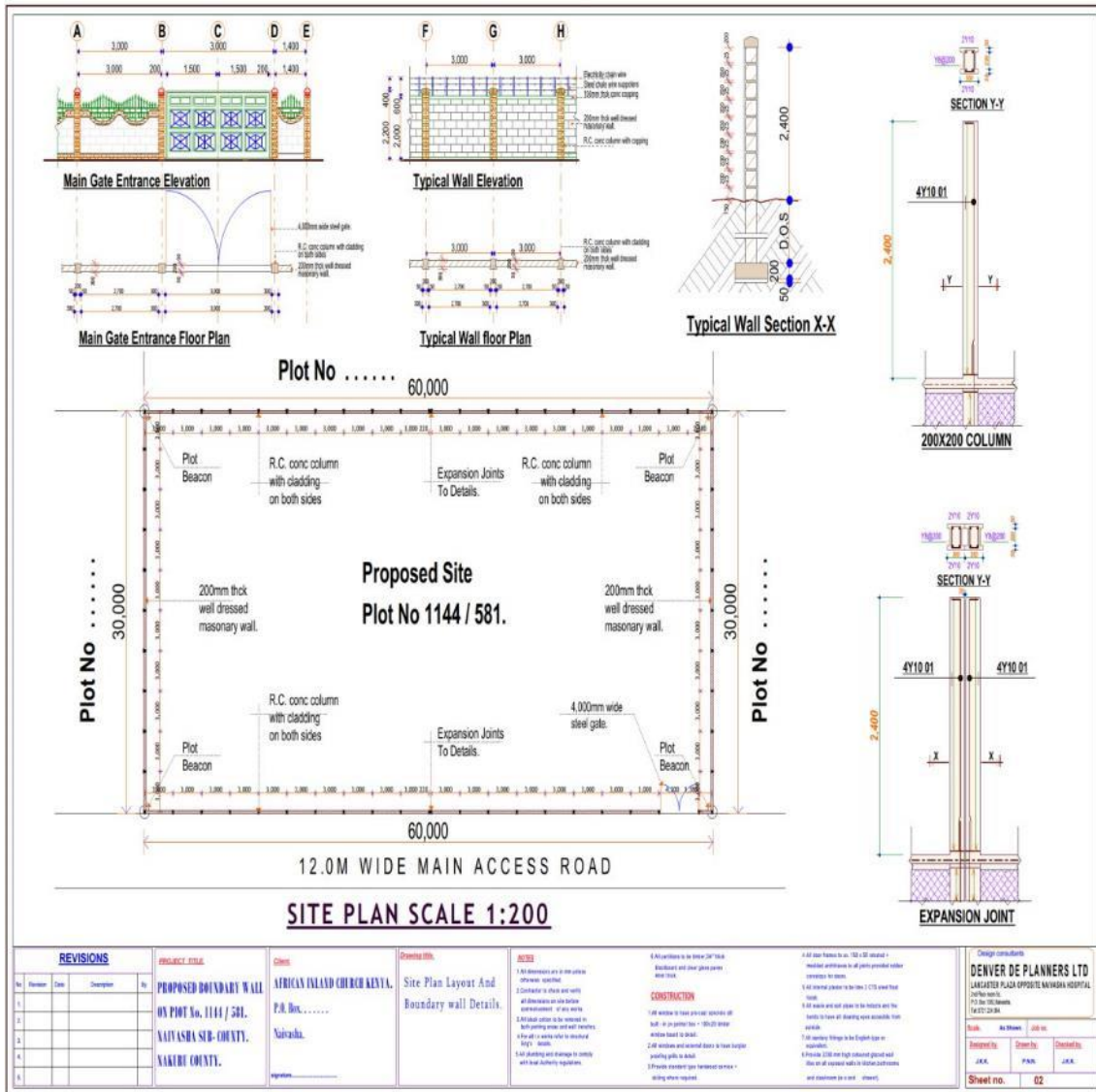
**Signed (Martin Print, Trustee, Footsteps International):**

A handwritten signature in black ink, appearing to read 'Martin Print'. The signature is written in a cursive style with a large, prominent initial 'P'.

**Date:** 3rd October 2024



**Annex 1: NTTI internal garage plan**



REVISIONS				PROJECT TITLE	CLIENT	DESIGNED BY	DATE	NOTES	CONSTRUCTION	DESIGN CONSULTANTS
No.	Revision	Date	Description	PROPOSED BOUNDARY WALL ON PLOT No. 1144 / 581, NAIVASHA SUB-COUNTY, NAKURU COUNTY.	AFRICAN ISLAND CHURCH KENYA, P.O. Box. .... NAIVASHA.	Site Plan Layout And Boundary wall Details.		1. All dimensions are in millimetres unless otherwise specified. 2. Contractors to check and verify all dimensions on the below information of any work. 3. All work to be done in accordance with the relevant S.P.A. standards. 4. All drawings and designs to comply with local authority regulations.	4. All work to be done in accordance with the relevant S.P.A. standards. 5. All work to be done in accordance with the relevant S.P.A. standards. 6. All work to be done in accordance with the relevant S.P.A. standards. 7. All work to be done in accordance with the relevant S.P.A. standards. 8. All work to be done in accordance with the relevant S.P.A. standards. 9. All work to be done in accordance with the relevant S.P.A. standards. 10. All work to be done in accordance with the relevant S.P.A. standards.	Design consultants: <b>DENVER DE PLANNERS LTD</b> LANGATEL PLAZA OPPOSITE NAIVASHA HOSPITAL P.O. Box 1144 NAIVASHA TEL: 0733 22 34 34
1										Drawn by: J.K.K. / Checked by: J.K.K. / Date: / Scale: 1:200
2										Sheet no. 02

## **Annex 2: Additional security measures report**

### **Introduction:**

In June and July 2024, riots and demonstrations against the government broke out in cities and towns across Kenya, including Naivasha town. This led the project team to review the safety and security of the internal garage, and, after considerable discussion it was agreed that additional security measures were needed to protect vehicles and reassure customers

On 6<sup>th</sup> August 2024, Footsteps International provided KES 920,606 (GBP 5,625) to NTTI so that the additional measures could be taken.

### **Funded Project**

After receipt of the money the following have been undertaken:

- a) Cactus Fence: The stone wall has replaced the cactus fence and students have really appreciated the work done. The view of the fence from the main gate downwards is now very clear. The dark spots where thieves could hide are now gone. This clearance and construction of stone wall has given the institution a new look except for the portion where AIC Agape Church is domiciled and the section by the water selling point. Photos provided are a manifestation of the new look of the institution front. Clients for car parking at whatever time of the evening will not be scared to bring their vehicles in.

### **Photos before**





**After**



- b) **Electric Fencing:** the required items were purchased by the contractor, a former NTTI electrical trainee who has acquired skills in electric fencing and CCTV installation. The photo below is a clear indication of the technical capability of our former trainee. The high standard of his workmanship is clear in this work. Security of the garage is now greatly enhanced by the fencing.



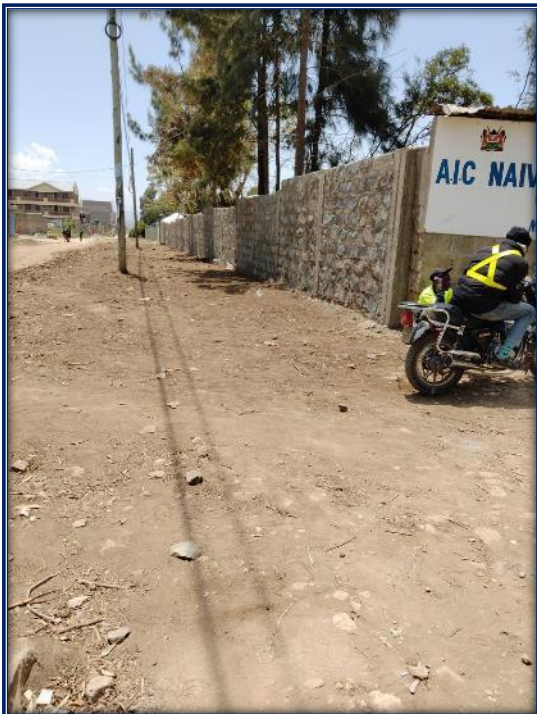
- c) **CCTV Installation:** After finishing the electric fence successfully the former trainee Mr. Kamau again was given installation of CCTV work and he procured the necessary materials and equipment and commenced the work within a short time, installing 6 cameras, cabling, monitoring screen, DVR channel, hard disk and relevant accessories.



Views of the road, the fence, the garage compound can now be seen on the screen installed inside the office at the garage. Any malicious activities can now be easily monitored on the screen. This is a great deterrent of any person with intentions of entering the compound unauthorised.



### **The Completed installation**





## Expenditure summary - additional security measures

Our estimated cost for the additional security measures was 921,753 Kenya Shillings (KES) at an exchange rate of GBP 1 = KES 163.66. Footsteps transferred funds to Kenya on 6<sup>th</sup> August, 2024, obtaining an actual exchange rate of GBP 1 = KES 163.66.

Our project team delivered the project for KES 921,690 a tiny underspend of 63 KES, a total of **GBP 5,632**.

The table below provides a detailed breakdown of the budgeted and actual expenditure (overspends are shown as negative figures).

					Exchange rate	163.66					
					Budget		Actual				
Ref	Description	Qty	UoM	Price	Est cost KES	Est cost GBP	Actual cost KES	Actual cost GBP	Variance KES	Variance GBP	
<b>NTTI internal garage - additional security</b>											
<b>Wall</b>											
1	Stones 6' x 9' Lorries	8		12,500	100,000	£611	100,000	£611	0	£0	
2	Sand (7 Tonnes) Loads	6		10,000	60,000	£367	60,000	£367	0	£0	
3	Ballast (Loads)	4		12,000	48,000	£293	48,000	£293	0	£0	
4	Cement (Bags)	150		850	127,500	£779	121,500	£742	6,000	£37	
5	Hoop Iron Rolls	4		3,500	14,000	£86	14,000	£86	0	£0	
6	Steel Bars D- 10 Pcs	30		950	28,500	£174	37,600	£230	-9,100	£-56	
7	Steel Bars D- 8 Pcs	24		610	14,640	£89	18,600	£114	-3,960	£-24	
8	Binding Wire Roll	1		3,500	3,500	£21	10,620	£65	-7,120	£-44	
<b>Total</b>					<b>396,140</b>	<b>£2,421</b>	<b>410,320</b>	<b>£2,507</b>	<b>14,180</b>	<b>£87</b>	
Labour					35%	138,649	£847	144,700	£884	-6,051	£-37
Contingencies					10%	53,479	£327	33,500	£205	19,979	£122
Cactus clearing/Loading & Disposal						80,000	£489	80,000	£489	0	£0
<b>Total wall</b>					<b>668,268</b>	<b>£6,504</b>	<b>668,520</b>	<b>£4,085</b>	<b>-252</b>	<b>£-2</b>	
<b>CCTV Cameras 40M Full C</b>											
1	DVR Channels	6		6000	36,000	£220	36,000	£220	0	£0	
2	HDMI (Mtrs)	3		750	2,250	£14	2,250	£14	0	£0	
3	CCTV Cameras 40M Full Co	6		3,700	22,200	£136	22,200	£136	0	£0	
4	Hand disk TB	1		6,000	6,000	£37	6,000	£37	0	£0	
5	BMC feats Pcs	8		50	400	£2	400	£2	0	£0	
6	DC feats	4		50	200	£1	200	£1	0	£0	
7	Co acid powered cable Roll	1		3,600	3,600	£22	3,600	£22	0	£0	
8	Adapter Box	4		100	400	£2	400	£2	0	£0	
<b>Total</b>					<b>71,050</b>	<b>£434</b>	<b>71,050</b>	<b>£434</b>	<b>0</b>	<b>£0</b>	
Labour						21,315	£130	21,000	£128	315	£2
<b>Total CCTV</b>					<b>92,365</b>	<b>£999</b>	<b>92,050</b>	<b>£562</b>	<b>315</b>	<b>£2</b>	
<b>ELECTRIC FENCE A ROUND THE GARAGE</b>											
1	Energizer Wizard 2	1Pc		21000	21000	£128	21000	£128	0	£0	
2	Under gout	5Rolls		1,800	9,000	£55	9000	£55	0	£0	
3	Gate contact	1Pc		6,000	6,000	£37	6000	£37	0	£0	
4	Siren kit	1pc		2,500	2,500	£15	2500	£15	0	£0	
5	Communication cable	10m		20	200	£1	200	£1	0	£0	
6	w-post	106pcs		260	27,560	£168	27560	£168	0	£0	
7	Strainers post	16pcs		200	3,200	£20	3200	£20	0	£0	
8	Strainers	50kgs		7500	15,000	£92	15000	£92	0	£0	
9	Hatari signs	20pcs		150	3,000	£18	3000	£18	0	£0	
10	2by2 tube 3mm	1pc		3200	3,200	£20	3200	£20	0	£0	
11	Support post	40pcs		150	6,000	£37	6000	£37	0	£0	
12	Lazer wire	15pckts		2100	31,500	£192	31500	£192	0	£0	
<b>Total</b>					<b>128,160</b>	<b>£783</b>	<b>128,160</b>	<b>£783</b>	<b>0</b>	<b>£0</b>	
Labour						32,960	£201	32,960	£201	0	£0
<b>Total electric fence</b>					<b>161,120</b>	<b>£984</b>	<b>161,120</b>	<b>£984</b>	<b>0</b>	<b>£0</b>	
<b>GRAND TOTAL</b>					<b>921,753</b>	<b>£5,632</b>	<b>921,690</b>	<b>£5,632</b>	<b>63</b>	<b>£0</b>	

**REPORT ON THE AUDIT OF INCOME & EXPENDITURES – SOLAR  
INSTALLATION, COSMETOLOGY WORKSHOP AND INTERNAL GARAGE AT  
NTTI NAIVASHA**

**FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL (UK)**

**IMPLEMENTED BY AIC NAIVASHA TECHNICAL TRAINING INSTITUTE (NTTI)**

**DURING THE YEAR 2024**

**OCTOBER 2024**



**Funding Agency:** Foundation Eagle and Footsteps International  
**Implemented by:** AIC Naivasha Technical Training Institute (NTTI).  
**Project title:** Solar installation and Workshops project  
**Period Subject to audit:** 2024

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## MUSK ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

*Audit • Accountancy • Tax • Business Advisory*

### REPORT OF THE INDEPENDENT AUDITOR ON PROJECT EXPENDITURES BY AIC NAIVASHA TECHNICAL TRAINING INSTITUTE FUNDED BY FOUNDATION EAGLE AND FOOTSTEPS INTERNATIONAL

#### Opinion

We hereby confirm that we have reviewed the final report and audited the Summary of income & expenditures of AIC Naivasha Technical Training Institute as presented on page 3 below in respect of the financing of the project **Solar installation, Cosmetology workshop and Internal garage workshop project.**

To this end, we have inspected the books, vouchers and inspected the project and report that:

1. Proofs of receipts and expenditure have been properly furnished in the form of vouchers.
2. The expenditures, for which evidence has been supplied, are in keeping with the appointed purpose as set out in the budget plan.
3. The various project items have been purchased, installed and constructed.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and terms of reference provided. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

The Management are responsible for the other information. Other information comprises the information included in the Final Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the expenditures, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the expenditure report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Management` responsibility for the Expenditure Report.

Management is responsible for the preparation and fair presentation of the income and expenditure report that give a true and fair view in accordance with Generally Accepted Accounting Principles (GAAPs) and the requirements of the donors and for such internal control as the Management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Certified Public Accountant  
Nairobi

.....09/10/2024.....



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**Funding Agency:** Foundation Eagle and Footsteps International  
**Implemented by:** AIC Naivasha Technical Training Institute (NTTI).  
**Project title:** Solar installation and Workshops project  
**Period Subject to audit:** 2024

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SUMMARY STATEMENT OF EXPENDITURE

	Notes	2024 BUDGET Kshs	2024 ACTUAL Kshs
<b>INCOME</b>			
Income	3	8,037,035	8,037,035
Total Income		<u>8,037,035</u>	<u>8,037,035</u>
<b>EXPENDITURE</b>			
Solar Installation Project (Appendix I)		2,444,300	2,444,460
Cosmetology Workshop (Appendix II)		2,806,003	2,813,250
Internal Garage workshop (Appendix III)		1,864,979	1,866,908
Internal Garage extra security costs (Appendix IV)		921,753	921,690
Total Expenses for the Period		<u>8,037,035</u>	<u>8,046,308</u>
Net Surplus/(deficit)		<u>-</u>	<u>(9,273)</u>

The Income and expenditure and accompanying accounting policies and notes on pages 3 to 4 were approved by the management of NTTI with respect to the grant agreement and were signed on its behalf by:

Director.....  ..... Date 09/10/2024 .....

Program Manager.....  ..... Date 9/10/24 .....

**Funding Agency:** Foundation Eagle and Footsteps International  
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NOTES.

1. **STATEMENT OF INCOME AND EXPENDITURE.**  
The statement of income & expenditure is as prepared by NTTI.
2. **BASIS OF PREPARATION.**  
This summary of expenditure is prepared in compliance with the Generally Accepted Accounting Principles.
3. **PROJECT INCOME**  
  
During the Period under review, NTTI received in GBP 41,641.84 of the total approved grant agreement amount from Eagle Foundation for the Solar installation and Workshops project.
4. **CURRENCY**  
  
Expenditure was incurred and presented in Kenya shillings.
5. **ROUNDING OFF**  
  
The figures have been rounded off to the nearest whole numbers.
6. **TRANSACTIONS & PERIOD**  
  
The financial transactions were incurred and related to the year 2024.



**Funding Agency:** Foundation Eagle and Footsteps International  
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Appendix III

<b>NTTI Internal garage</b>					
<b>Construction Materials</b>					
	<b>Resource required</b>	<b>Institution</b>	<b>Est cost KES</b>	<b>Actual cost KES</b>	<b>Variance KES</b>
1	Stones 9x9	NTTI	180,000	201,600	(21,600)
2	Stones 6x9	NTTI	66,000	64,000	2,000
3	Ballast	NTTI	96,000	81,600	14,400
4	Cement	NTTI	154,000	162,000	(8,000)
5	Sand	NTTI	192,000	185,300	6,700
6	Hardcore	NTTI	10,000	10,000	-
7	Steel bars D12	NTTI	11,200	11,600	(400)
8	Steel bars D8	NTTI	7,200	6,760	440
9	Timber 4x2	NTTI	27,000	27,000	-
10	Timber 3x2	NTTI	15,000	15,000	-
11	Nails		8,000	9,000	(1,000)
12	Iron sheets 3.0		79,200	79,200	-
13	Murram		50,000	5000	-
14	Black pipe		40,000	60,000	(20,000)
15	S.H.S 2''		44,000	57,200	(13,200)
16	S.H.S 1''x''x16g		156,000	170,518	(14,518)
17	S.H.S 1-1/4x1-1/4''x16g		24,000	24,500	(500)
18	Welding electrodes		13,000	14,000	(1,000)
19	Constructions wages		268,680	286,000	(17,320)
20	Labour		83,100	87,500	(4,400)
21	Contingencies	NTTI	76,219	-	76,219
	<b>Sub total</b>	<b>NTTI</b>	<b>1,600,599</b>	<b>1,602,778</b>	<b>(2,179)</b>
<b>Electrical Installation</b>					
1	Consumer unit	NTTI	2,200	2,200	-
2	MCB 45A	NTTI	350	350	-
3	MCB 30A	NTTI	700	650	50
4	MCB 15A	NTTI	700	650	-
5	MCB 10A	NTTI	700	650	-
6	PVC cables Singles eRed	NTTI	5,700	5,800	(100)
7	PVC cables Singles Black	NTTI	5,700	5,800	(100)

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Appendix III

<b>NTTI Internal garage</b>					
<b>Electrical Installation (Continued)</b>					
	<b>Resource required</b>	<b>Institution</b>	<b>Est cost KES</b>	<b>Actual cost KES</b>	<b>Variance KES</b>
8	PVC cables Singles green		5,700	5,800	(100)
9	PVC cables Singles eRed		8,800	8,800	-
10	PVC cables Singles Black		8,800	8,800	-
11	PVC cables Singles Green		8,800	8,800	-
12	MK Boxes		1,400	1,400	-
13	Florescence complete		19,200	19,200	-
14	Sockets outlet		3,000	3,000	-
15	PVC conduits		5,000	4,500	500
16	Armoured Cable		35,000	35,350	(350)
	<b>Sub total</b>		<b>111,750</b>	<b>111,750</b>	<b>-</b>
<b>Car Washing machine &amp; Plumbing Installation</b>					
1	Pressure car washing machine		100,000	100,000	-
2	Steel windows 36"x40"		17,000	17,000	-
3	Steel Doors 36"x84"		26,000	26,000	-
4	PPR Pipes 25mm		4,000	4,000	-
5	PPR Sockets 25mm		400	350	50
6	PPR Elbows 25mm		800	700	100
7	PPR F/Elbows 25x20mm		700	700	-
8	Gate valve ¾"		1,700	1,600	100
9	M/Adapters 25x20		630	630	-
10	Pegler taps ¾"		1,400	1,400	-
	<b>Sub total</b>	<b>NTTI</b>	<b>152,630</b>	<b>152,380</b>	<b>250</b>
	<b>TOTAL</b>		<b>1,864,979</b>	<b>1,866,908</b>	<b>(1,929)</b>



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Appendix IV

<b>NTTI Internal garage -Additional Security</b>					
<b>Construction Materials</b>					
	<b>Resource required</b>	<b>Institution</b>	<b>Est cost KES</b>	<b>Actual cost KES</b>	<b>Variance KES</b>
1	Stones 6x9	NTTI	100,000	100,000	-
2	Sand (7 tonnes)	NTTI	60,000	60,000	-
3	Ballast	NTTI	48,000	48,000	-
4	Cement	NTTI	127,500	121,500	6,000
5	Hoop iron Rolls	NTTI	14,000	14,000	-
6	Steel bars D10	NTTI	28,500	37,600	-
7	Steel bars D8	NTTI	14,640	18,600	(3,960)
8	Binding wire	NTTI	3,500	10,620	(7,120)
9	Labour	NTTI	138,649	144,700	(6,051)
10	Contingencies	NTTI	53,479	33,500	19,979
11	Cactus clearing/loading & disposal	NTTI	80,000	80,000	-
	<b>Sub total</b>	<b>NTTI</b>	<b>668,268</b>	<b>668,520</b>	<b>(252)</b>
<b>CCTV Cameras 40M Full C</b>					
1	DVR channels	NTTI	36,000	36,000	-
2	HDMI (Mtrs)	NTTI	2,250	2,250	-
3	CCTV Cameras 40M full cc	NTTI	22,200	22,200	-
4	Hand disk TB	NTTI	6,000	6,000	-
5	BMC feats pcs	NTTI	400	400	-
6	DC feats	NTTI	200	200	-
7	Co acid powered cable roll	NTTI	3,600	3,600	-
8	Adapter box		400	400	-
9	Labour		21,315	21,000	315
	<b>Sub total</b>		<b>92,365</b>	<b>92,050</b>	<b>315</b>
<b>Electric Fence around the garage</b>					
1	Energizer Wizard 2		21,000	21,000	-
2	Under gout		9,000	9,000	-
3	Gate Contact		6,000	6,000	-
4	Siren Kit		2,500	2,500	-
5	Communication cable		200	200	-

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Appendix IV

<b>Electric Fence around the garage (Continued)</b>					
6	W-post		27,560	27,560	-
7	Strainer post		3,200	3,200	-
8	Strainers		15,000	15,000	-
9	Hatari signs		3,000	3,000	-
10	2by2 tube 3mm		3,200	3,200	-
11	Support post		6,000	6,000	-
12	Lazer wire		31,500	31,500	-
13	Labour		32,960	32,960	-
	<b>Sub total</b>		<b>161,120</b>	<b>161,120</b>	-
	<b>Total</b>		<b>921,753</b>	<b>921,690</b>	<b>63</b>