


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 JUN 2025	DAY: THUR
TABLED BY:	HON. GEORGE MURUGARA, MP ON BEHALF OF LEADER OF MAJORITY PARTY
CHECKED AT THE TABLE:	VIVIAN WAMBUI

OF

THE AUDITOR-GENERAL

ON

**MUMIAS WEST TECHNICAL AND
VOCATIONAL COLLEGE**

**FOR THE YEAR ENDED
30 JUNE, 2023**



Mumias West Technical and Vocational College

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30TH JUNE 2023**

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

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

Mumias West Technical and Vocational College
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1. Acronyms & Glossary of Terms

BOG	Board of Governors
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
TTI	Technical Training Institute
TTC	Teacher Training College
TVC	Technical Vocational College
Fiduciary Management	Key management personnel who have financial responsibility in the entity
SAGAs	Semi-Autonomous Government Agencies
PAYE	Pay as You Earn
KUCCPS	Kenya Universities and Colleges Central Placement Services
PC	Performance Contract
TVET	Technical Vocation Education Training
PSC	Public Service Commission
KNEC	Kenya National Examination Council
CDF	Constituency Development Fund
KEFRI	Kenya Forestry Research Institute
HELB	Higher Education Loans Board
MWTVC	Mumias West Technical and Vocational College
CBET	Competence Based Education Training

2. Key Information and Management

(a) Background information

Mumias West Technical and Vocational College was established under the TVET Act of 2013. The first intake was on September 9th, 2018. The college is domiciled in Kenya under the Ministry of Education. It is located in Kakamega County, Mumias West Constituency, Musanda Ward, Ibinda Village with no any other branch at the moment. The College offers the following courses:

1. Mechatronics Engineering;
2. Electrical and Electronics engineering;
3. Mechanical Engineering;
4. Plumbing Technology;
5. Information Communication Technology;
6. Business Management;
7. Human Resource Management;
8. Information Science;
9. Supply Chain Management;
10. Social Work and Community Development;
11. Store Keeping Management;
12. General Agriculture;
13. Beauty Therapy;
14. Garment Making and Fashion Design;
15. Secretarial Studies;
16. Accounting;
17. Welding and Fabrication;
18. Computer Packages.

(b) Principal Activities

The principal mandate of Mumias West Technical and Vocational College is to provide quality education in technical, managerial and vocational skills, research, innovation and management services, entrepreneurial and industrial training in line with the TVET Act 2013 and Kenya Vision 2030, ensuring that quality artisans, craftsmen/women, technicians and technologists work in all sectors of the economy.

Core Values

Integrity
Accountability
Teamwork
Professionalism
Responsiveness
Creativity
Innovation
Transparency

Strategic objectives

The strategic objectives are:

1. To extend technological solutions through research in appropriate and emerging technologies.
2. To promote technology transfer through linkages with institutions and the community.
3. To expand and harness the use of ICT integration.
4. To provide qualified and holistic graduates.
5. To increase access to quality TVET training from 100 trainees in 2019 to 1000 trainees in 2023
6. To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation.
7. To provide adequate infrastructure to support the rapidly expanding programmes.
8. Development of quality management systems to ensure college programmes and activities are up to the standards expected.

Our **vision** is; to be a world-class technical and vocational training college that offers creative and innovative practical knowledge, technical skills, and values for the advancement of humanity.

Our **mission** is; to provide and to promote economic empowerment, self-reliance and community development by offering relevant and holistic technical, vocational education and training programmes.

(c) Key Management

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

1. Board of Governors;
2. Accounting officer/ Principal;
3. Management team
4. Administration

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(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

SN.	Designation	Name
1.	Principal	Mr. Fredrick Situma -01/07/2022 to 23/12/2022
2.	Principal	Mr. Job Washuma -23/12/2022 to 30/06/2023
3.	Deputy principal Finance	Mr. Job Washuma -01/07/2022 to 23/12/2022
4.	Deputy principal Finance	Ms. Jane Wamalwa -23/12/2023 to 30/06/2023
5.	Deputy principal Academics	Ms. Jane Wamalwa
6.	Registrar	Mr. Josephat Mutai
7.	Dean of students	Mr. Mark Sifuna
8.	Head of Finance	Ms. Carolyne Adhiambo Odongo
9.	Procurement Officer	Ms. Phelisters Andati -from 20/09/2022

Key Entity Information and Management (Continued)

e) College Headquarters

P.O. Box 571-50102
Mumias West TVC Building
Musanda-Mumias Road
Kakamega, Kenya.

f) College Contacts

Telephone: (254) 743 956 097
E-mail: mumiaswesttvc@gmail.com
Website: www.mumiaswesttvc.ac.ke

g) College Bankers

ABSA Bank of Kenya-Exam Account
Kakamega branch
P.O. Box 1815-50100
Kakamega-Kenya

Kenya Commercial Bank (KCB) -Main Account
Mumias branch
P.O. Box 193
Mumias -Kenya

h) Independent Auditors

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

Key Entity Information and Management (Continued)


i) Principal Legal Adviser



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

3. The Board of Governors

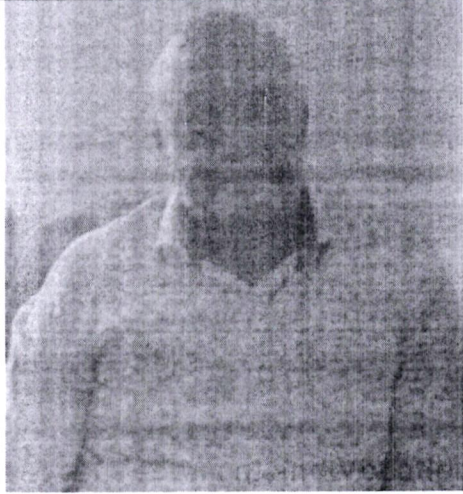

SN.	Member/ Director	Details
1.	 <p data-bbox="336 927 692 965">Mrs. Lynette A. Odondi</p> <p data-bbox="304 1003 724 1041">PhD International Relations</p> <p data-bbox="480 1077 647 1115">BOG Chair</p>	<p data-bbox="788 517 1027 555">Date of birth: 1961</p> <p data-bbox="788 555 1474 1173">Brief Bio: International Relations-IR (Development, Security and Gender) and Human Resources Management specialist. A Political Scientist, well versed with political strategy, basic concepts and political theory. Associate, European Union (EU) Jean-Monnet Network and Africa Research Impact Network (ARIN). Fellow, Institute of Human Resources Management, Kenya and Full Member, Kenya Institute of Management). Treasurer of the Board of Fellows of the Institute of Human Resource Management (IHRM), Kenya, Member of the Governing Council of Sigalagala National Polytechnic, Chairperson, Mumias West Technical and Vocational College, Lay Chaplain and Secretary to Conflict and Peace Committee, Adventist Chaplaincy Ministry, Nairobi Station and member of Nyiruoth Women’s Group (social infrastructure).</p> <p data-bbox="788 1173 1474 1727">Qualifications: Ph.D. International Relations (coursework completed-GPA ^{3.62}/_{4.0}) USIU-Africa, writing a dissertation at Institute of Diplomacy, University of Nairobi (UoN); Master of Arts in International Studies (UoN); Bachelor of Arts (Upper Second Class Hons) in Public Administration (and Political Science) (UoN), Diploma I & II, Human Resource Management (Kenya Institute of Management-KIM); Diploma in Agricultural Education (Egerton); Advanced Certificate in Business Administration (KIM). Certificates in Public Policy Analysis, Strategic Leadership, Cotton Classification and Marketing (Memphis, USA), HIV/AIDS Workplace Programme Management and Counselling (Amani), and others.</p> <p data-bbox="788 1727 1474 1946">Work Experience: Multi-sectoral experience of more than 30 years, above 10 in Government and about 20 in international NGOs. Currently a lecturer at Open and Distance Learning Centre (ODEL), development (Strategic Project Management and Gender in Development). Formally lecturer at the University of</p>

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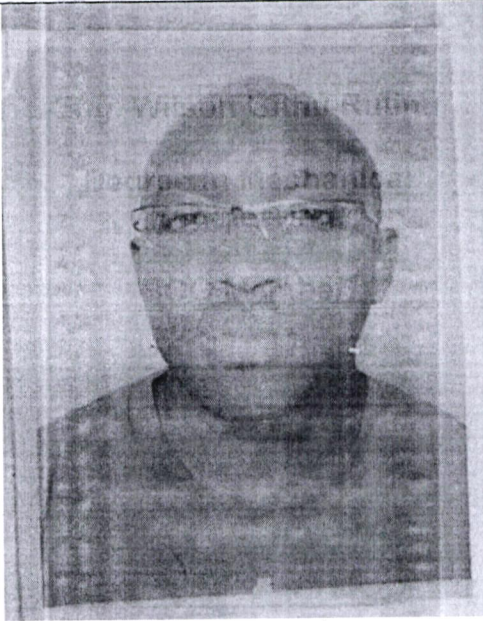
		<p>Nairobi' Institute of Diplomacy and International Studies where she taught International Relations. Previously Administrative Officer at European Union's (EU) Community Development Trust Fund (CDTF); Regional Management Focal Point, East and Central Africa Regional Office (ECARO) and Human Resources Officer for Somalia Programme, Save the Children (UK); Personnel and Administration Manager, Catholic Relief Services (CRS-Sudan/Uganda); Cotton Classifier, Cotton Board of Kenya; Instructor, Dairy Training Institute, Naivasha; and Librarian, Kenya Medical Research Institute (KEMRI), Kisumu.</p>
2.	 <p>Dr. Geoffrey Kimutai Doctorate in Human Resource Management BOG Member</p>	<p>Date of birth: 21/06/1982 Dr. Geoffrey Kimutai is a hands-on professional with over 14 years of experience in the Human Resource field including experience in organizational development, training and development, benefits, employee communication, employee relations, policy writing, human resource department foundational design and support for small to mid-size companies. His specialization in Human Resource Management up to doctorate level in teaching and research is evidence of his mastery of human resource management ideals required in advising organizations at the board level. Dr. Kimutai is a full member of the Institute of Human Resource Management and an Associate member of the Kenya Institute of Management.</p>

<p>3.</p>	 <p>Ms. Pauline K. Oyugi BSc. in Horticulture BOG Member</p>	<p>Date of birth: 24/03/1961 Qualifications: BSc. in Horticulture-Egerton University. Master of Business Administration (HRM)-Kenyatta University PhD Strategic Management-Kisii University ongoing completed coursework Professional Experience: -Environmental, health safety management. -Good manufacturing practices (GMP) -Sustainable Agricultural Management -Lead auditor ISO standards (9001:2000&22000:2005). -Corporate governance. -KAIZEN activities. -Several years' experience in tea factory management and tea manufacture (both CTC and orthodox). -Experience in agricultural field extension works.</p>
<p>4.</p>	 <p>Ms. Faith M. L. Ngaira BSc. Electrical Engineering (Telecommunications and Microwave Option) Chair- Education, Training and Research Committee.</p>	<p>Date of birth: 12/05/1952 Qualifications: BSc. Electrical Engineering (Telecommunications and Microwave Option) from the University of Nairobi (1975) Professional Experience: Lecturer, Engineering Department at Kenya Polytechnic (1977-1987). Part-time lecturer University of Nairobi, Electrical Engineering Department (2001). Currently a part-time lecturer at Technology Development Centre (TDC), Athi River and Trans Eastern Airline Aviation College (TEAAC) (since 2009). She is an Industrial Trainer involved in training on safety and electrical installations (since 1987).</p>



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<p>5.</p>	 <p>Mr. Fredrick Situma Bed. (Sci.)-Maths/Physics Principal/ BOG Secretary From 01/07/2022 to 23/12/2022</p>	<p>Date of birth: 22/12/1962 Qualifications: Bed (Sci)-Maths /Physics from Kenyatta University (1989) Currently: Through with Course Work -Master of Science in Applied Mathematics -Masinde Muliro University of Science and Technology Professional Experience: Taught in several Secondary Schools since 22/05/1989 till 2010 when I crossed to TVET. Registrar and Deputy Principal at Matili Technical Training Institute, 2010-2019. Principal Siala Technical Training Institute; August 2019 to December, 2020. Principal Gitwebe Technical and Vocational College; 11th January 2022-15th February 2022. Principal Mumias West Technical and Vocational College 18th March 2022 to date.</p>
<p>6.</p>	 <p>Mr. Job Washuma Bachelor of Technology Education Principal/ BOG secretary From 23/12/2022 to 30/06/2023</p>	<p>Y. O. B: 04/04/1971 Qualifications: Bachelor of Technology Education, Moi University (1996) - Mechanical Production (Metal Work Technology option) Personal Experience: Teaching Experience of About 27 Years as Follows; Secondary School 5 Years (1996). Institute of Technology 5 Years (2000 – 2006) National Teacher Trainer (Cemastea) Mathematics Department 2 Years (2006 - 2008). National Polytechnic 11 Years (2008 – 2019). Vocational Training College 4 Years (2019 – To Date). Local Training Programs. Has attended several trainings within the country. International Training Program Vocational Training and Curriculum Development for Kenyan Managers in South Korea – sponsored by GoK and KOICA (Korea International Cooperation Agency). Microsoft Certified Educator (MCE) by Microsoft and GoK. Other Professional Responsibilities Held.</p>

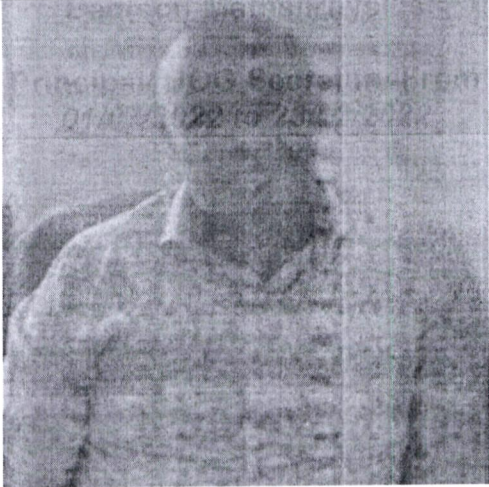

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		<p>Master Trainer – Trans Nzoia County – Digital Literacy Program (DLP). Trainer of Trainers – Digital literacy program (DLP) in Trans- Nzoia, Bungoma, Uasin - Gishu, Elgeyo - Marakwet Counties. National planning and technical advisor for robotics and TVET Fair launch in 2009 – 2011. Principal from Dec 2022 to date. Deputy Principal Head of Department Mechanical Engineering. Head of Section Welding and Fabrication</p>
7.	 <p>Eng. Wilson Githu Rutinu Degree in Mechanical Engineering. BOG Member.</p>	<p>Date of birth: 27/04/1968 Qualifications: Degree in Mechanical Engineering from UoN Postgraduate Diploma in Geothermal Energy Technology from the University of Auckland. Professional Experience: 18 Years' experience in Geothermal Industry (energy Sector). -A co-opted member of the Energy and Extractives Sector Skills Advisory Committee -BoG member Mumias West TVC</p>




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<p>8.</p>	 <p>Dr. Christine A. Odinga</p> <p>PhD Degree in Business Administration (Strategic Management). Chair- Finance, Infrastructure and Resource Mobilization Committee.</p>	<p>Date of Birth: 15/07/1969</p> <p>Qualifications</p> <ul style="list-style-type: none"> ▪ PhD Degree in Business Administration (Strategic Management) ▪ Master of Business Administration (MBA) (Strategic management) ▪ Bachelor of Commerce degree- (B-Com Accounting Option Second Class Honors- Upper Division) <p>Professional Experience</p> <ul style="list-style-type: none"> - Senior Finance and Administrative officer Pan Africa University (PAU) – PAUSTI- Kenya. - Part time lecturer in strategic management at JKUAT- CBD Campus & KISSI –CBD Campus - Accountant in charge of JKUAT CBD Campus - Accountant JKUAT Main Campus - Done 2 number publications - I'm An Associate Member of the Kenya Institute of Management (KIM).
<p>9.</p>	 <p>Mr. Flavian Mulama</p> <p>Bachelor of Laws (LLB)</p> <p>Chair- Audit and Risk Management Committee</p>	<p>Date of Birth: 16/12/1992</p> <p>Qualification:</p> <ol style="list-style-type: none"> 1. Bachelor of Laws (LLB) from Moi University School of Law. 2. Postgraduate Diploma from the Kenya School of Law <p>Professional Experience:</p> <ol style="list-style-type: none"> 1. An advocate of the High Court of Kenya (2018 to date) 2. Commissioner of oaths <p>Other responsibilities:</p> <ol style="list-style-type: none"> 1. Member Young Lawyers of East Africa Law Society 2. Member Law Society of Kenya Young Lawyers Committee 3. Secretary General Law Society of Kenya West Kenya Branch (2022-2024) 4. Secretary General Law Society of Kenya Kakamega Chapter (2020-2024) 5. National Chairperson Ambassadors of Worldwide Brotherhood -Kenya 6. BOG member MWTVC 7. Chairperson Audit and Risk Committee MWTVC

4. Key Management Team

SN.	Member	Details
1.	 <p>Mr. Fredrick Situma Bed(sci)-Maths/Physics Principal/ BOG Secretary From 01/07/2022 to 23/12/2022</p>	<p>Chief Executive Officer/ Principal/ Secretary to the Board-General management of the college.</p>
2.	 <p>Mr. Job Washuma Bachelor of Technology Education Principal/ BOG secretary From 23/12/2022 to 30/06/2023</p>	<p>Chief Executive Officer/ Principal/ Secretary to the Board-General management of the college.</p>

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<p>3.</p>	 <p>Ms. Jane Wamalwa MSc Education Planning and Management. Deputy Principal</p>	<p>Assistant to the Principal coordinates all aspects of training, both teaching and support staff supervision</p>
<p>4.</p>	 <p>Accountant CPA II</p>	<p>In charge of the college accounts and preparation of the financial statements.</p>
<p>5.</p>	 <p>Bsc Business Management Procurement Option</p>	<p>In charge of the college's procurement and planning</p>

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5. Chairperson's Statement

Greetings, the Board of Governors members were appointed on 9th February 2022 by the Cabinet Secretary Ministry of Education in line with the TVET Act 2013.

The Board of Governors comprises of eight members including the Principal and the County Director TVET, who is the representative of the Principal Secretary in the Board. There is a follow up on the Nineth member who is supposed to be a representative of the Governor who is yet to join the Board. The main function of the Board is to oversight the management. They are also the custodians of the colleges' assets. The Board oversees the management of the college to ensure proper financial stewardship and ensuring that the institution does its mandate as required by the Government of Kenya through the Cabinet Secretary Ministry of Education. The inaugural meeting for the Board was held on 6th April 2022 and they were inducted on 5th and 6th May 2022.

The mandate of Mumias West Technical and Vocational College is to provide education, training, research and innovation, consultancy and community services as stipulated in the TVET Act of 2013 and Legal Order of 2016. In order to effectively fulfil its mandate, the college developed a credible Strategic Plan which provides a clear road map for its operations. The college was guided by the Strategic Plan in implementing its mandate for the Financial Year 2022-2023.

During the year under review, the college had a total of 23 trainers deployed by the Public Service Commission (PSC) in a ratio of 20 males and 3 females though one female (Madam Leah Aluoch) of the Electrical and Electronics department was transferred to Ramogi Institute of Science and Technology with no replacement.

The college engaged 26 trainers on a Board contract basis though the number was still below the CBET requirement, therefore, there was the need for more, this really weighed the college down in terms of the wage bill.

The Board thanks the Ministry for considering the college for more trainers. The trainers that the ministry considered and were shortlisted during this financial year were for the following courses:

1. Mathematics and Statistics 1 post
2. Electrical and electronics 1 post
3. Building technology 1 post
4. Welding and fabrication 1 post
5. Plumbing 1 post

The number of support staff was 12 but the college intends to bring more on board to fill the gaps as necessary. These include;

1. Finance Officer.
2. Internal Auditor.
3. Procurement Officer.
4. Human Resource Officer.
5. Stores Clerk among others.

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The college was constructed as a one tuition block housing administration offices and classrooms, the tuition block has a capacity of 540 trainees.

During the Financial Year 2022-2023, Mumias West CDF through the area Member of Parliament constructed a three-workshop building for Mechanical, Electrical and Building courses which awaits commissioning. This will help curb the lack of classes and classrooms due to the increasing number of trainees.

The college had the following challenges during the Financial Year:

1. Lack of workshop equipment for practical lessons.
2. Insufficient number of classrooms for the increased enrolment.
3. Lack of sufficient land space for the varied activities of the college.
4. Delayed and under disbursement of funds thus not able to work as per the work plan.
5. High dropout rate especially at examination registration time due to lack of fee for exam registration.
6. Inadequate trainers.
7. Lack of support staff in key areas as mentioned above.
8. High number of trainees seeking medical attention.
9. Incomplete projects.
10. Poorly remunerated support staff.

The Board acknowledges the commitment of the Government towards the TVET sector and appreciates the Ministry of Education, the SAGAs in the Ministry and the Development Partners for supporting the college in its endeavors.

Prepared by:

Lynette Odondi
Chairperson of the Board

Date 09/05/2025



6. Report of the Principal

I was the Deputy Principal of Mumias West Technical and Vocational College for four years since June 2019. On 23rd December 2022, I reported for handing over taking over ceremony as the Principal of Mumias West Technical and Vocational College. I took over from Mr. Fredrick Situma who proceeded on retirement. I thank the Ministry for allowing me to serve the Nation in this capacity. I have seen the college grow from less than one hundred (100) trainees to the current number of trainees.

1. The Board

The first Board of Governors members were appointed on 5th October 2018 by the Cabinet Secretary Ministry of Education in line with the TVET Act 2013. Their tenure came to an end on 5th October 2021. The second Board of Governors members were appointed on 10th May 2022 consisting of seven members and the County Director TVET. They were inaugurated on 6th April 2022 and inducted on 5th and 6th May 2022.

2. Enrolment

The college's enrolment as of 30th June 2023 was seven hundred and fifty -four (754) comprising of three hundred and sixty-seven (367) males and three hundred and eighty-seven (387) females. Kenya Universities and Colleges Central Placement Services (KUCCPS) validated six hundred and thirty-one (631) trainees representing 83.68% while 123 were not validated because of;

- a) The wrong index numbers totaling 20 trainees.
- b) KCPE Graduates who did not have KCSE certificates totaling 103.

3. Courses Offered

The college was registered and accredited to offer several courses ranging from artisan to diploma. It offers KNEC and CBET courses. Plans are underway for other courses offered by other bodies. Starting September 2023, the college shall offer mostly CBET courses.

4. KNEC exams

The college did three KNEC series exams during the Financial Year 2022-2023. These were July 2022, November 2022 and March 2023 series. The results were released and the performance of our candidates in this examination was good. The overall pass rate was 74%.

5. Activities

The college participated in several co-curriculum activities and managed to get to the National Drama Festivals which was held in Mombasa Shanzu Teachers' college.

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6. Human Resources (HR)

The college has a total of 23 trainers posted by the Public Service Commission (PSC) in a ratio of 20 males and 3 females and 26 trainers have also been employed by the Board. This is weighing the college down in terms of the wage bill. Among the trainers deployed by the Public Service Commission One Madam Leah Aluoch was transferred to Ramogi Institute of Science and Technology. To that effect, a replacement has never been made, this has really weighed down the college in terms of workload as per the CBET requirement and wage bill due to a need for more trainers on a contract basis.

The College appreciates the Ministry for considering the college for more trainers. The trainers that the ministry considered and were shortlisted during this financial year awaiting appointment were for the following courses:

1. Mathematics and Statistics 1 post
2. Electrical and electronics 1 post
3. Building technology 1 post
4. Welding and fabrication 1 post
5. Plumbing 1 post

The number of support staff employed so far is 12 but the college intends to bring more on board to fill the necessary gaps.

These include and not limited to;

1. Finance Officer.
2. Internal Auditor.
3. Procurement Officer.
4. Human Resource Officer.
5. Stores Clerk.
6. Cleaners.

7. Land

The college was established on three parcels of land. The first one was County Government land, and the second and the third ones were bought through Mumias West Constituency Development Fund (CDF) funding. The college has one title deed for the second land bought by CDF and a photocopy of the title deed for the first land which was bought by CDF, a follow up for the original title deed for this parcel is in process. The title deed for the other piece is yet to be acquired, through the help of the Ministry of Education and County Government of Kakamega.

8. Infrastructure

The college had one tuition block with a capacity of 540 trainees. Mumias West CDF through the area Member of Parliament constructed a three-workshop building for Mechanical, Electrical and Building course. There is a dire need to equip the said

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workshops with adequate machineries and equipment. The CDF also pledged to give more support to improve the institution and help in deliver of the core mandate.

9. Policies

The college has revised a Strategic Plan and a number of policies to guide its operations. These includes:

- i. Academics Policy
- ii. Attachment Policy
- iii. ICT Policy
- iv. Guidance & Counseling Policy

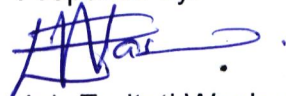
10. CHALLENGES

The college had several challenges among them being;

1. Lack of workshops and workshop equipment for practical lessons.
2. Insufficient number of classrooms for the increased enrolment.
3. Insufficient rooms for emerging offices.
4. Lack of sufficient land space for the varied activities of the college.
5. Delayed and under disbursement of funds thus not able to work as per the work plan.
6. High dropout rate especially at examination registration time due to lack of fee for exam registration.
7. Inadequate trainers.
8. Lack of support staff in key areas.
9. High number of trainees seeking medical attention.
10. Incomplete projects.
11. Poorly remunerated support staff.

On behalf the Mumias West TVC fraternity, I acknowledge the commitment of the Government and appreciates the Ministry of Education, the SAGAs in the Ministry, the Development Partners and the area Member of Parliament for supporting the college in its day-to-day activities.

Prepared by:



Job Emitati Washuma
Principal/ Board Secretary

Date 09/05/2025



7. Statement of Performance against Predetermined Objectives

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Mumias West TVC has 8 strategic pillars/issues/themes and objectives within the current Strategic Plan for the FY 2018/2019- FY2024/2025. These strategic pillars are as follows:

Pillar 1: To extend technological solutions through research in appropriate and emerging technologies.

Pillar 2: To promote technology transfer through linkages with institutions and the community.

Pillar 3: To expand and harness the use of ICT integration.

Pillar 4: To provide qualified and holistic graduates.

Pillar 5: To increase access to quality TVET training from 100 trainees in 2019 to 1000 trainees in 2023.

Pillar 6: To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation.

Pillar 7: To provide adequate infrastructure to support the rapidly expanding programmes.

Pillar 8: Development of quality management systems to ensure College programmes and activities are up to the standards expected.

Mumias West TVC develops its annual work plans based on the above 8 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The College achieved its performance targets set for the financial year 2022/2023 period for its 8 strategic pillars, as indicated in the table below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
To extend technological solutions through research in appropriate and emerging technologies.	Extend technological solutions	Internet	Provision of wi-fi	Provided wi-fi throughout the Financial Year.
To promote technology through linkages with institutions and the community.	To promote technology	Linkages	Sign MOUs with Nasio trust, Ugunja TVC and GIZ.	Signed MOUs with Nasio trust, Ugunja TVC and GIZ.
To expand and harness the use of ICT integration.	Expand and harness ICT integration use.	Reference book.	Equip the library with soft reference books.	Library equipped with soft reference books.

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To provide qualified and holistic graduates	Qualified and holistic graduates.	TVET graduate.	Expose trainees to KNEC exams and industrial attachment after completion of every module.	A number of trainees were exposed to KNEC exams and proceeded to industrial attachment after the exams.
To increase access to quality TVET training from 100 trainees in 2019 to 1000 trainees in 2023.	Increase access to quality TVET training.	Increased trainee enrolment.	Increase enrolment	Total enrolment as on 30th June 2023 was 754.
To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation.	Broaden and deepen knowledge and stimulate creativity and innovation.	Train industrial automation.	Creating automation projects.	4 automation projects created.
To provide adequate infrastructure to support the rapidly expanding programmes	Provision of adequate infrastructure.	Office chairs and desks	Purchase office chairs and office desks.	Bought 30 office chairs and 30 office desks.
Development of Quality Management Systems (QMS) to ensure college programmes and activities are up to the standards expected.	Quality management systems.	Policies and manuals.	Develop policies and procedures manuals.	Academic policy, attachment policy, guiding and counselling policy and human resource manuals developed.

8. Corporate Governance Statement

Mumias West TVC is committed to a good corporate governance which promotes the long-term interests of the Government of Kenya and any other stakeholders, strengthen Board and management accountability and helps build public trust in the college.

The Board of Governors were appointed on 9th February 2022 by the Cabinet Secretary Ministry of Education in line with the TVET Act 2013. Their inauguration meeting was on the 6th of April and inducted on the 5th and 6th of May 2022. The members have a broad range of professions, skills and experience.

Their role is to oversee the long-term health and overall success of the college and its financial strength in order to discharge its mandate in training. They serve as the ultimate decision-making body of the college except for those matters reserved to or shared with the Government of Kenya.

The board has established corporate governance guidelines which provide a framework for the effective governance of the college. The guidelines address matters such as the board vision and Mission, overall strategy, members' responsibilities, Board committee structure, over-sighting the performance and evaluation of management.

During the financial year under review, the members had the following meetings with attendance as indicated below;

1. Full board meetings	5
2. Education, Training and Research Committee.	3
3. Finance, Planning and Development Committee meetings	2
4. Audit and Risk Management Committee Meeting	2

The first Finance, Planning and Development Committee meeting was held on 1st July 2022 and the following members attended;

1. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Mr. Fredrick Situma

The first Education, Training and Research Committee meeting was held on 2nd July 2022 attended by the following members;

1. Mrs. Faith Ngaira - Chair- Education, Training and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Mr. Fredrick Situma

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The first Audit and Risk Management Committee Meeting was held on 19th July 2022 attended by the following members;

1. Mr. Flavian Mulama - Chair- Audit and Risk Management and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member

The first full BoG meeting was held on 28/09/2022 and the following members attended;

1. Ms. Lynette A. Odondi- BOG chair
2. Mr. Geoffrey Kimutai- BOG member
3. Ms. Faith Ngaira- Chair of Education, Training and Research Committee
4. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
5. Mr. Fredrick Situma-Principal/BOG secretary

The second full BoG meeting was a special virtual meeting held on 20th October 2022 and attended by the following members

1. Ms. Lynette A. Odondi- BOG chair
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Ms. Pauline K. Oyugi- BOG member
5. Ms. Faith Ngaira- Chair of Education, Training and Research Committee
6. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization Committee
7. Eng. Wilson Rutinu- BOG member
8. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
9. Mr. Fredrick Situma-Principal/BOG secretary

The meeting was on the approval of FY 2021/2022 Financial Statements and FY 2022/2023 quarter-one enrolment data.

The third Full board meeting was Special Virtual Meeting held on 20th January 2023 attended by the following members

1. Ms. Lynette A. Odondi- BOG chair
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Ms. Pauline K. Oyugi- BOG member
5. Ms. Faith Ngaira- Chair of Education, Training and Research Committee
6. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization Committee.
7. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
8. Mr. Emitati Job Washuma-Principal/BOG secretary

The meeting was on the change of bank signatories after a successful handing over.

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The second Special Virtual Education, Training and Research Committee Meeting of 8th March 2023 attended by the following members;

1. Mrs. Faith Ngaira - Chair- Education, Training and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Mr. Job E Washuma

The meeting was on trainee enrolment data validation.

The third Virtual Education, Training and Research Committee Meeting of 21st April 2023 (Third Quarter) committee meeting attended by the following members;

1. Mrs. Faith Ngaira - Chair- Education, Training and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Mr. Job E Washuma

The second Virtual Finance, Planning and Development Committee Meeting of 24th April 2023 third-quarter committee meeting attended by the following members;

1. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Mr. Job E Washuma

The second Virtual Audit and Risk Management Committee Meeting of 26th April 2023 (Third Quarter) meeting attended by the following members;

1. Mr. Flavian Mulama - Chair- Audit and Risk Management and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member

The fourth Full Board meeting was a Physical Meeting held on 15th May 2023 (Third Quarter) meeting and the following members attended;

1. Ms. Lynette A. Odondi- BOG chair
2. Mr. Joseph Sunguti- CDE TVET
3. Ms. Faith Ngaira- Chair of Education, Training and Research Committee
4. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization Committee.
5. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
6. Mr. Emitati Job Washuma-Principal/BOG secretary

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The fifth Full Board Virtual Meeting was held on 28th June 2023 (PSC Shortlisting Ratification) and the following members attended;

1. Mr. Joseph Sunguti- CDE TVET
2. Mr. Geoffrey Kimutai- BOG member
3. Ms. Pauline K. Oyugi- BOG member
4. Ms. Faith Ngaira- Chair of Education, Training and Research Committee Ag chair
5. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization Committee.
6. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
7. Mr. Emitati Job Washuma-Principal/BOG secretary

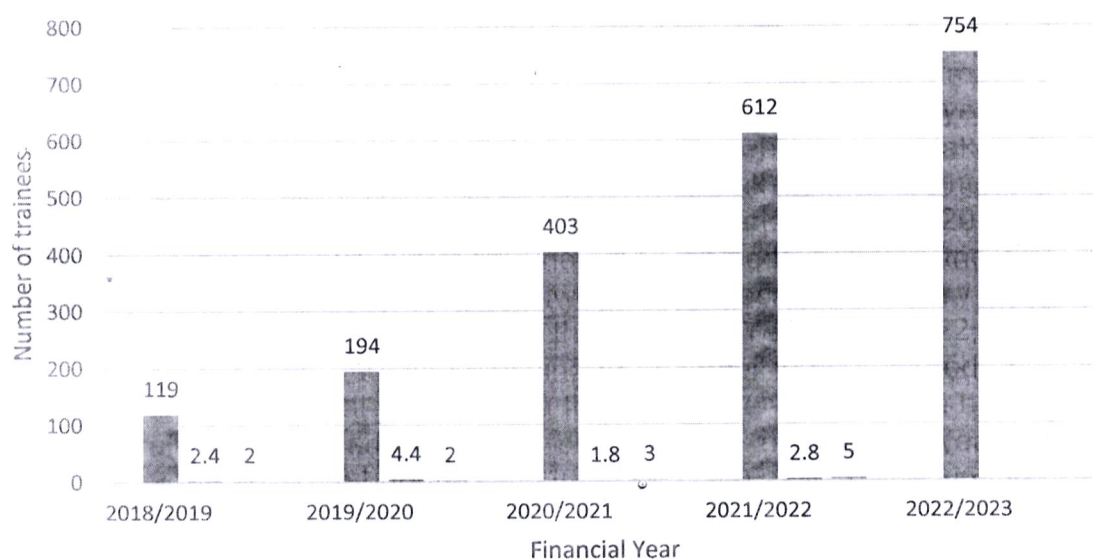
During the financial year under review, there was no conflict of interest declared by the Board Members.

The board members are remunerated for their services in accordance with State Corporation Act. In line with best practice, the remuneration includes Honorarium for the Chairperson of the Board and allowances for all members on attendance of Board meetings.

9. Management Discussion and Analysis

The college commenced its operations by admitting trainees in September- November 2018. As of the end of the 2018/2019 Financial Year, the college had managed to register a total of one hundred and nineteen (119) students. In the financial year 2019/2020, the college admitted an additional seventy-five (75) trainees in two intakes since the third intake was never realized due to the COVID-19 outbreak totaling one hundred and ninety-four (194) by the end of the Financial Year. In the Financial Year 2020/2021, the college admitted an additional two hundred nine (209) trainees bringing the total number of trainees to four hundred three (403) in two intakes because the May intake was never realized due to changes in term dates. In the Financial Year 2021/2022, two hundred nine (209) more trainees were admitted totaling the number to six hundred and twelve (612) by the close of the financial year. During the year under review, one hundred and forty two more trainees were admitted and by the close of financial year 2022/2023 the admissions stood at seven hundred and fifty-four (754) as illustrated in the chart below;

TRAINEE ENROLMENT CHART SINCE INCEPTION



The college managed to register all the seven hundred and fifty-four (754) trainees with Kenya Universities and Colleges Central Placement Services KUCCPS. Of the total, six hundred and thirty-one (631) were validated.

The college received a total of Kenyan shillings seven million and fifty thousand (7,050,000) from the Government being a capitation grants for three quarters i.e., 1st, 2nd and 3rd quarter disbursements. Disbursement for quarter four 2022/2023 was not received. This was way below the colleges expectations as budgeted for since the capitation itself was reduced to less than seven thousand five hundred (7,500) as the government had promised per quarter and not all the validated trainees were funded as illustrated below;

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EXPECTED CAPITATION TABLE

S/no	Quarters	Validated trainees	Expected amount	Total amount expected
1.	Quarter one	580	7500	4,350,000
2.	Quarter two	580	7500	4,350,000
3.	Quarter three	631	7500	4,732,500
4.	Quarter four	631	7500	4,732,500
Total				18,165,000

RECEIVED CAPITATION TABLE

S/no	Quarters	Validated trainees	Expected amount	Total amount expected
1.	Quarter one	482	5,000	2,410,000
2.	Quarter two	580	4,000	2,320,000
3.	Quarter three	580	4,000	2,320,000
4.	Quarter four	631	0	0
Total				7,050,000

A total of Kenyan shillings six million six hundred and twenty-one thousand six hundred and eleven (6,621,611) was collected from the rendering of services, Kenyan shillings twenty-two thousand and seven (22,007) from the sale of goods and Kenyan shillings twenty-eight (28,000) thousand from the sale of tender.

The school fee receivable from the rendering of services was Kenyan shillings twelve million one hundred and twenty-eight thousand six hundred and five (12,126,780), this was largely brought about by lack of HELB disbursement to trainees who successfully applied but never received.

The total expenditure for the Financial Year ended June 2022/2023 was Kenyan shillings fourteen million one hundred thirty-four thousand three hundred eighty-seven and four five cents (14,134,387.45). This was, the use of goods Kenyan shillings seven million one hundred and forty-one thousand three hundred fifty-six and four five cents (7,141,356.45), employee costs Kenyan shillings six million fifty-three thousand six hundred and ten (6,053,610), board members allowance Kenyan shillings seven hundred and twenty-six thousand eight hundred four (726,804) and repairs and maintenance of Kenya shillings two hundred and twelve thousand six hundred and seventeen (212,617).

The college had a number of trade payables ranging from suppliers' bills, Board members' allowances and transport and facilitations to individual members of staff as indicated below.

1. Suppliers pending bills	Kshs. 4,025,522
2. Board Chair Honoraria	Kshs 60,000
3. Board members' allowances	Kshs 352,572
4. Individual staff transport and facilitation of official duties.	Kshs 1,157,900.
	5,595,994

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Because of the economic status of most of our trainees, the college has been experiencing a poor fee payment trend by the students forcing them to rely majorly on HELB Loan to help bridge the fees of Kshs.26, 420.00. HELB has its share of challenges, among them being delays in disbursement, lack of disbursement, partial disbursements, and fear by trainees to apply for the same.

The projects that the college completed during the Financial Year ended 30th June 2023 were the purchase of thirty (30) office chairs and thirty (30) office desks, the purchase of three printers and four desks' tops. There was a completion of a three-workshop building that was financed by Mumias West CDF through the help of the Member of Parliament.

The statutory contribution during this quarter was NHIF, NSSF, and PAYE on primary and secondary employees. The college has complied 100% with these contributions and there is no non-compliance that may expose the college to potential contingent liabilities.

The major risks and challenges facing the college are;

- a) Operational risk in terms of personnel, facilities and finances;
- b) Lack of land title deed of one parcel of land donated by the County Government;
- c) Continued use and stay on the compound by County Government Officers. This has elicited a threat as perceived by the trainees in particular;
- d) Lack of valuation and tagging of the college assets.
- e) Uninsured college assets.

Material arrears that the college had during the close of the fourth quarter ended on 30th June 2023 were pending bills of Kenya shillings 5,595,994.

10. Environmental and Sustainability Reporting Statement

Sustainability strategy and profile

Since the financial year 2019 when the College admitted the first batch of trainees, the college has ensured sustainability by reviewing existing programs and developing market-driven programs that attract trainees. The College also ensures that quality services are offered to trainees and stakeholders.

Environmental performance

Mumias West TVC continues to play a significant role in environmental conservation and sustainability. During the financial year under review, the college in conjunction with Mumias West CDF planted six hundred seventy-five (675) trees. The College also signed an agreement with KEFRI on tree seeds and potting bag distribution for the establishment of a tree nursery.

Employee welfare

Mumias West TVC recognizes the importance of its Human Resources in achieving its strategic objectives through capacity building and the provision of a good working environment.

Corporate Social Responsibility / Community Engagements

During the Financial Year ending June 30th, 2023, the college had financial constraints though it's worth noting that the college carried out one outreach programme to the community around the college. This being allowing the surrounding households to draw water as and when they require it.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

11. Report of the Board of Governors

The Board members submit their report together with the audited financial statements for the year ended June 30th, 2022, which show the state of the *College's* affairs.

Principal activities

The principal activities of the college are to provide quality education and training in technical, managerial, and vocational skills, research, innovation and management services entrepreneurial and industrial training in line with the TVET Act 2013 and Kenya Vision 2030, ensuring that the quality artisans, craftsmen/women, technicians, and technologists work in all sectors of the economy.

Results

The results of the entity for the year ended June 30th 2023 are set out on page 1-5

Board of Governors

The members of the Board who served during the year are shown on page ix-xiv. During the year 2022/2023, no director retired/ resigned and none was appointed.

Auditors

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

By Order of the Board



Secretary of the Board
Nairobi
Date: 09/05/2025



12. Statement of Board of Governors Responsibilities

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

The BoG members are responsible for the preparation and presentation of the college's financial statements, which give a true and fair view of the state of affairs of the college for and as of the end of the financial period ended on June 30th, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the college, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The BoG members accept responsibility for the college's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the TVET Act, 2013. The BoG members are of the opinion that the college's financial statements give a true and fair view of the state of the college's transactions during the financial year ended June 30th, 2023, and of the college's financial position as at that date. The BoG members further confirm the completeness of the accounting records maintained for the college, which have been relied upon in the preparation of the college's financial statements as well as the adequacy of the systems of internal financial control.

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

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

Approval of the financial statements

The college's financial statements were approved by the Board on 29/09/2023 and signed on its behalf by:



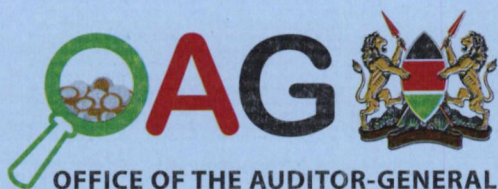
Name: Lynnete A. Odondi
Chairperson of the Board/Council



Name: Job Emitati Washuma
Accounting Officer/Principal



REPUBLIC OF KENYA



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Mumias West Technical and Vocational College set out on pages 1 to 25, which comprise the statement of financial

Report of the Auditor-General on Mumias West Technical and Vocational College for the year ended 30 June, 2023

position as at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 Mumias West Technical and Vocational College as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Technical and Vocational Education and Training Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.Unsupported Receivables from Exchange Transactions Balance

The statement of financial position reflects a balance of Kshs.12,126,780 in respect of receivables from exchange transactions as disclosed in Note 15 to the financial statements. However, the student admission register provided for audit review was inconsistent, as several admission numbers entries were balance and lacked corresponding data. In addition, the College lacked individual student ledgers detailing essential information such as admission numbers, billed amounts, payments made, and outstanding balances

Further, there was no Debt Management Policy or policy on provision for bad and doubtful debts. As a result, it was not possible to ascertain whether Management made efforts to recover the outstanding debts. Also, there was no ageing analysis to assess the duration of the outstanding receivables.

In the circumstances, the accuracy, completeness and recoverability of the receivables from exchange transactions balance of Kshs.12,126,780 could not be confirmed.

2.Lack of Land Ownership Documents

The statement of financial position reflects property, plant and equipment balance of Kshs.10,371,087 which, as disclosed in Note 16 to the financial statements, includes nil balance in respect of land. Review of documents maintained by the College revealed that the College owned three (3) parcels of land. However, the title deed in respect to the land where the College is situated and valuation reports for the three (3) parcels of land were not provided for audit review.

Further, the offices of the Ward Administrator were located within the compound of the College. No explanation was provided on why an independent entity was operating within the compound of the College.

In the circumstances, the accuracy and ownership status of Kshs. Nil balance in respect of land could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects revenue budget and actual on comparable basis amounts of Kshs.41,952,200 and Kshs.25,848,398 respectively, resulting to an under-funding of Kshs.16,103,802 or 38% of the budget. Similarly, the College incurred actual expenditure of Kshs.18,363,311 against actual receipts of Kshs.25,848,398 resulting to an under-expenditure of Kshs.7,485,087 or 29% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, various issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, no documentary evidence was provided for audit review indicating whether or not the prior year audit issues have been resolved.

In the circumstances, the issues remain unresolved.

Other Information

Management is responsible for the other information set out on pages v to xxxvi which comprise of Key Entity Information and Management, the Board of Governors, Key Management Team, Chairperson's Statement, Report of the Principal, Statement of

Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting Statement, Report of the Board of Governors and Statement of Board of Governors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the College's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

Noncompliance with Staff Ethnicity Requirements

Analysis of the College's staff biodata and the payroll for the month of June 2024, revealed that the College had a total of forty-two (42) staff members out of whom thirty four (34) or 81% were from one ethnic community. This was contrary to Section 7 (2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one third of its staff members from one ethnic community.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Approved Policies

It was observed that the College had drafted several policies that had not been approved, including Income Generating Activity Policy, Transport Policy, Road Safety Policy, Risk Management Policy, Disposal Plan Policy and Procurement and Asset Disposal Management Policy. These policies remain unapproved to date resulting in weak internal controls that may jeopardize the smooth running of the College.

Further, the following internal control weaknesses were observed with regard to Information and Communication Technology (ICT) environment:

- I. The College did not have an approved policy on Information Communication Technology (ICT) including policies on ICT continuity. Subsequently, critical data or information may not be recovered in case a disaster occurs.
- II. The College did not have an ICT Strategic Plan or Steering Committee which could result in non-implementation of ICT governance, as part of enterprise governance.
- III. The College did not have fire suppression systems therefore data and information may be lost in case of a fire outbreak.
- IV. The College lacked Information Security Policy, an indication that there was no clear direction to maintain information security and to properly safeguard its assets.

In the circumstances, the effectiveness of the College's internal controls, risk management and governance could not be confirmed.

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 the Board of Governors

The 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 the 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, the Management is responsible for assessing the Institute's ability to continue to sustain services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to close the Institute or cease operations.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The Board of Management is responsible for overseeing the Institute'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 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 control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional 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 control.
- 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 going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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 College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Institute to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 June, 2025

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

14. Statement of Financial Performance for the Year Ended 30 June 2023

	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Revenue from non-Exchange transactions			
Transfers from other National Government entities	5	7,050,000	12,740,000
		7,050,000	12,740,000
Revenue from Exchange transactions			
Rendering of services- fees from students	6	18,748,391	17,191,402
Sale of goods	7	22,007	37,250
Miscellaneous income	8	28,000	Nil
Revenue from Exchange transactions		18,798,398	17,228,652
Total Revenue		25,848,398	29,968,652
Expenses			
Use of goods and services	9	10,935,008	10,791,377
Employee costs	10	6,053,610	5,631,912
Board Expenses	11	1,139,376	1,669,905
Depreciation expense	12	1,547,006	-
Repairs and maintenance	13	235,317	347,180
Total Expenses		(19,910,317)	(18,440,374)
Net surplus		5,938,081	11,528,278

(The notes set out on pages 6 to 23 form an integral part of the Annual Financial Statements).

The Financial Statements set out on pages 1 to 5 were signed by:

Name: Lynnete Odondi

Chairman of Board

Sign



Date: 09/05/2025

Name: CPA Simon Shisungu Kavunga
Finance Officer

ICPAK No 28667

Sign



Date: 09/05/2025

Name: Job Washuma

Principal

Sign



Date: 09/05/2025



Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

15. Statement of Financial Position as at 30th June 2023

Description	Notes	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	14	564,486	1,365,214
Receivables from non-exchange transactions	15	12,126,780	10,866,327
Total Current Assets		12,691,266	12,231,541
Non-Current Assets			
Property, plant, and equipment	16	10,371,087	1,072,618
Total Non-Current Assets		10,371,087	1,072,618
Total Assets (A)		23,062,353	13,304,159
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	17	5,595,994	1,223,298
Total Current Liabilities (B)		5,595,994	1,223,298
Total Liabilities		5,595,994	1,223,298
Net Assets (A-B)		17,466,359	
Represented By:			
Accumulated Surplus		17,466,359	11,528,278
Capital Fund		-	552,583
Total Net Assets		17,466,359	13,304,159

The Financial Statements set out on pages 1 to 5 were signed by:

Lynnete Odondi

Chairman of Board

Date: 09/05/2025

CPA Simon Shisungu
Kavunga

Finance Officer

ICPAK No 28667 Smw

Date: 09/05/2025

Job Emitati Washuma

Principal

Date: 09/05/2025

The Property, Plant, and Equipment values have not been indicated because they have not been valued by a professional valuer as per the external audit recommendations and as requirement by law.



16. Statement of Changes in Net Asset for the Year Ended 30 June 2023

Description	Revaluation reserve	Accumulated Fund	Capital Grants/Fund	Total
At July 1, 2021	-	-	-	-
Revaluation gain	-	-	-	-
Surplus for the year	-	11,528,278	-	11,528,278
Capital grants received during the year	-	-	-	-
Transfer of depreciation/amortization from capital fund to Retained earnings	-	-	-	-
At June 30, 2022		11,528,278		11,528,278
At July 1, 2022	-	11,528,278	-	11,528,278
Revaluation gain	-	-	-	-
Surplus for the year	-	5,938,081	-	5,938,081
Capital grants received during the year	-	-	-	-
Transfer of depreciation/amortization from capital fund to Retained earnings	-	-	-	-
At June 30, 2023	-	17,466,359	-	17,466,359

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

17. Statement of Cash Flows for the Year Ended 30 June 2023

Description	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other National Government entities	5	7,050,000	12,740,000
Rendering of services- fees from students	6	6,621,611	6,325,075
Sale of goods	7	22,007	37,250
Miscellaneous income	8	28,000	-
Total Receipts		13,721,618	19,102,325
Payments			
Use of goods and services	9	7,141,356	9,794,465
Employee costs	10	6,053,610	5,631,912
Board Expenses	11	726,804	1,669,905
Repairs and maintenance	13	212,617	347,180
Total Payments		14,134,387	17,443,462
Net Cash Flows from operating activities		-412,769	
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	16	-387,959	(846,232)
Net cash flows used in investing activities		-387,959	(846,232)
Cash and Cash equivalents at 1 JULY	14	1,365,214	552,583
Cash and Cash equivalents at 30 JUNE	14	564,486	1,365,214

Annual Report and Financial Statements for the year ended 30th June 2023

18. Statement of Comparison of Budget Actual amounts For Year Ended 30 June 2023

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Performance difference	Utilization Difference
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Revenue						
Transfers from other National Government entities	18,750,000	-	18,750,000	7,050,000	- 11,700,000	0.62
Rendering of services- fees from students	22,902,200	-	22,902,200	18,748,391	- 4,153,809	0.18
Sale of goods	300,000	-	300,000	22,007	- 277,993	0.93
Other income	-	-	-	28,000	28,000	0.00
Total Income	41,952,200	-	41,952,200	25,848,398	- 16,103,802	0.38
Expenses						
Use of goods and services	28,008,500	-	28,008,500	10,935,008	- 17,073,492	0.61
Employee costs	8,370,000	-	8,370,000	6,053,610	- 2,316,390	0.28
Board Expenses	4,900,000	-	4,900,000	1,139,376	- 3,760,624	0.77
Repairs and maintenance	673,700	-	673,700	235,317	- 438,383	0.65
Total Expenditure	41,952,200	-	41,952,200	18,363,311	23,588,889	0.56
Surplus For the Period	-	-	-	7,485,087	7,485,087	-
Capital Expenditure	-	-	-	-	-	-

(Budget notes)

1. The differences between actual and budgeted amounts (10% over/ under) were due to the fact that the expected capitation was never received from the Government and most of our trainees did not receive HELB.
2. The difference between the actual budget and the statement of financial performance is because of the depreciation figure of KShs. 395,399.

19. Notes to the Financial Statements

1. General Information

Mumias West Technical and Vocational College was established by and derives its authority and accountability from the TVET Act 2013. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The College's principal activity is to provide quality education in technical, managerial, and vocational skills, research, innovation and management services entrepreneurial and industrial training in line with the TVET Act 2013 and Kenya Vision 2030, ensuring that quality artisans, craftsmen/women, technicians and technologists work in all sectors of the economy.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *college's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *college*. The values are rounded off to the nearest shilling. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the TVET Act and the International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2023.

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>(The standard has no impact to the college)</i></p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ol style="list-style-type: none"> (a) The nature of such social benefits provided by the Entity. (b) The key features of the operation of those social benefit schemes; and (c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows. <p><i>(There is no relevant impact of the standard to the college.)</i></p>

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023**

Standard	Effective date and impact:
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>(There is no relevant impact of the standard to the College.)</p>
Other improvements to IPSAS	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008). • <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement. Standard is no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023. <p>There is no relevant impact of the standard to the College.</p>

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the College.</p> <p>The new standard requires entities to recognise, measure and present information on right-of-use assets and lease liabilities.</p> <p>There is no relevant expected impact of the standard to the College</p>
IPSAS 44: Non- Current Assets Held for Sale and	<p>Applicable 1st January 2025</p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p>

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Annual Report and Financial Statements for the year ended 30th June 2023

Standard	Effective date and impact:
Discontinued Operations	Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>There is no relevant expected impact of the standard to the College</i>

iii. Early adoption of standards

Mumias West TVC did not adopt any new or amended standards in the year 2022-2023.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

The entity recognizes revenue from the 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.

Sale of goods

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY 2022/2023 was approved by the Board on **08/02/2022**. No 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 to conclude the final budget. The entity's budget is prepared on a different basis from 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. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 5 under section 2 of these financial statements.

c) Taxes

Current income tax

Mumias West TVC pays the Income Tax Company and PAYE.

d) 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 or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. 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 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.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

Contingent liabilities

The *College* 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.

Contingent assets

The *College* 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 of the *College* 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.

e) Social Benefits

Social benefits are cash transfers provided to; i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The entity recognises a social benefit as an expense for the social benefits scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

f) Changes in accounting policies and estimates

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

g) Employee benefits

Retirement benefit plans

The *College* provides retirement benefits for its employees this being a contribution to National Social Security Fund.

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

h) Cash and cash equivalents

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

i) Comparative figures

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

j) 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, 2023.

Notes to the Financial Statements (Continued)

5. Transfers from other National Government entities

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Unconditional Grants		
Capitation Grants	7,050,000	12,240,000
Operational Grant	Nil	500,000
Total unconditional Grants	7,050,000	12,740,000
Conditional Grants amortized/recognized in revenue	Nil	Nil
Total Government Grants and Subsidies	7,050,000	12,740,000

(a) Transfers from other Government entities (Categorized)

Name of the Entity Sending the Grant	Amount recognized to Statement of Financial Performance	Amount deferred under deferred income	Amount recognised in capital fund	Total grant income during the year	Comparative FY 2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs
State Department for Technical Vocational Education and Training	7,050,000	Nil	Nil	7,050,000	12,740,000
Total	7,050,000	Nil	Nil	7,050,000	12,740,000

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Notes to the Financial Statements (Continued)

6. Rendering of Services

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Tuition Fees	4,714,559	4,589,983
Personal Emoluments fee	2,784,270	2,532,950
Electricity and water fee	1,102,984	999,336
Transport and accommodation fee	1,490,846	1,351,220
Activity Fees	1,280,924	1,161,485
Repairs and maintenance fee	627,812	569,938
Computer fee	937,515	848,659
Student council fee	936,000	846,632
Insurance fee	316,330	288,160
Student Identity Cards fee	314,500	284,000
Caution fee	314,500	284,000
Medical fee	560,906	506,970
Industrial Attachment Fees	1,249,801	1,129,510
Examination Fees	2,011,444	1,672,458
KUCCPS	25,500	40,500
Registration Fees	80,500	84,500
Computer packages	-	1,000
Cash deposit	-	101
Total Revenue from The Rendering of Services	18,748,391	17,191,402

(School fees received from students are divided into various vote heads)

7. Sale of Goods

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Sale of Farm Produce	22,007	37,270
Total Revenue from Sale of Goods	22,007	37,270

(Cash from vegetable and maize sales)

Mumias West Technical and Vocational College
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Notes to the Financial Statements (Continued)

8. Miscellaneous Income

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Income from the sale of tender	28,000	Nil
Total other income	28,000	Nil

Notes to the Financial Statements (Continued)

9. Use of Goods and Services

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Teaching and learning materials expenses	1,653,942	1,678,756
Industrial attachment expenses	277,733	158,764
Electricity expenses	201,403	309,400
Annual subscriptions expenses	-	187,725
Marketing and publicity expenses	137,580	320,760
Examination fee expenses	1,955,615	1,433,185
Handing over/ Taking over expenses	208,457	178,957
Kitchen consumables expenses	1,096,167	533,495
Activity expenses	700,600	818,780
TVET fair expenses	-	550,740
Internal Audit services expenses	58,710	40,000
Conference participation fee expenses	159,500	220,745
Traveling and accommodation expenses	1,358,100	2,212,600
Medical expenses	2,100	2,200
Farm activities expenses	34,550	127,770
PC expenses	583,450	185,000
KUCCPS expenses	73,500	106,500
Postage expenses	7,725	-
Printing and stationery expenses	1,006,838	791,881
Cleaning materials expenses	67,987	107,640
Website expenses	15,000	15,000
Telephone expenses	191,040	369,180
Internet expenses	203,517	218,784
Student council expenses	90,600	172,400
Students' Identity Card expenses	44,400	18,600
Signage expenses	-	5,700
Staff and trainees' welfare expenses	51,555	-
PSC exercise expenses	657,400	-
Tendering exercise expenses	30,500	-
Bank charges	67,039	26,815
Total goods and services	10,935,008	10,791,377

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2023

Notes to the Financial Statements (Continued)

10. Employee Costs

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Salaries and wages	5,097,197	4,988,805
Employee-related costs - contributions to pensions and medical aids	956,413	643,107
Employee Costs	6,053,610	5,631,912

11. Board Expenses

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Chairman's Honoraria	60,000	-
Other Allowances	1,079,376	1,669,905
Total	1,139,376	1,669,905

12. Depreciation expenses

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Property, Plant and Equipment	1,547,006	-
Total depreciation	1,547,006	-

13. Repairs and Maintenance

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Property	235,317	347,180
Total Repairs and Maintenance	235,317	347,180

14. Cash and Cash Equivalents

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Current Accounts	544,085	1,352,855
Cash at hand	20,401	12,359
Total Cash and Cash Equivalents	564,486	1,365,214

Notes to the Financial Statements (Continued)

14 (a). Detailed Analysis of Cash and Cash Equivalents

Financial Institution	Account number	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	12 82 85 35 97	391,450	891,584
ABSA Bank	20 39 63 23 33	152,635	461,271
Sub- Total		544,085	1,352,855
b) Cash			
Cash in Hand		20,401	12,359
Sub- Total		20,401	12,359
Grand Total		564,486	1,365,214

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Notes to the Financial Statements (Continued)

15. Receivables from Exchange transactions

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Current Receivables		
Student Debtors	12,126,780	10,866,327
Total Current Receivables	12,126,780	10,866,327

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Notes to the Financial Statements (Continued)

16. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computers	Plant and equipment	Other Assets (specify)	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1 July 2022	0	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	1,072,618	0	1,072,618
Disposals	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Transfers/Adjustments	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
At 30th June 2022	0	0	0	0	0	0	1,072,618	0	1,072,618
Additions	0	0	0	1,720,391	2,228,208	3,510,897	3,385,979	0	0
Disposals	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Transfer/Adjustments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
At 30th June 2023	0	0	0	1,720,391	2,228,208	3,510,897	4,458,597	0	11,918,093
Depreciation And Impairment									
At 1 Jun 2022	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Depreciation	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Disposals	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Impairment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
At 30 Jun 2023	(0)	(0)	(0)	(206,447)	(735,309)	(70,218)	(535,032)	(0)	(1,547,006)
Disposals	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Impairment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Transfer/Adjustment	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
At 30th Jun 2023	(0)	(0)	(0)	(206,447)	(735,309)	(70,218)	(535,032)	(0)	(1,547,006)
Net Book Values									
At 30 th Jun 2022	0	0	0	0	0	0	1,072,618	0	1,072,618
At 30 th Jun 2023	0	0	0	1,513,944	1,492,899	3,440,679	3,923,565	0	10,371,087

Mumias West Technical and Vocational College

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NOTE;

The colleges' assets have not been valued by a professional valuer as required by law. This is due to financial constraints; however, plans are underway for the valuation to be done. The valuer has been identified competently and shall be engaged in the Financial Year 2023/2024.

As per National Treasury guidelines, Land and buildings were not identified and valued as per the National Liabilities and Management Policy and guidelines (Issued June 2020).

Notes to the Financial Statements (Continued)
Valuation

17. Trade and Other Payables

Description	FY 2022-2023		FY 2021-2022	
	Kshs		Kshs	
Trade payables	5,595,994		1,223,298	
Total Trade and Other Payables	5,595,994		1,223,298	
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the Total
One year	5,595,994	100%	-	-
Total (to tie to totals above)	5,595,994	%	-	-

Notes to the Financial Statements (Continued)

18. Employee Benefit Obligations

The College contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. 6% of the basic salary per employee per month. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

19. Events after the Reporting Period

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

20. Ultimate and Holding Entity

The College is a State Corporation under the Ministry of Education. Its ultimate parent is the Government of Kenya.

21. Currency

The financial statements are presented in Kenya Shillings (Kshs) and the values are rounded off to the nearest shilling.

20. Appendices

Appendix 1: Implementation Status of Auditor-General Recommendations

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

Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ON FINANCIAL STATEMENTS				
1	Unconfirmed comparative balances	The College was submitting Financial Reports to the office of the auditor general but the reports were not audited.	Resolved since the next audit will have confirmed balances.	29/08/2023
2	Inaccuracy of Property, Plant and Equipment balance.	The college was unable to engage a professional valuer as required by law due to financial constraints.	Partly resolved Asset register maintained and 1 title obtained.	By the financial year 2023/2024
3	Unsupported trade and other payables.	Trade payables ledger maintained.	Resolved	29/08/2023
4	Unsupported receipts	Authority to Incur Expenditure received from the Ministry of Education SDTVET provided	Resolved	29/08/2023
5	Unsupported Employee costs.	Employee cost schedules provided. Working on approval of salary structure and staff establishment.	Partly resolved-schedules provided	By the financial year 2023/2024
ON OTHER MATTERS				

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Reference No. on the external audit Report	Issue / Observations from the Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Budgetary control and performance	Late and under disbursement of Government capitation and HELB disbursements.	Not resolved	By the financial year 2023/2024
ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES				
1	Late submission of financial statements	Management will adhere.		Financial year 2022/2023
2	Incomplete Composition of the Board of Governance.	Provided a follow-up letter to the Governor.	Not resolved	By the financial year 2023/2024
ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1	Lack of Internal Audit Function and Audit Committee	An audit committee is in place and the college engaged an Internal Auditor.	Resolved	30/06/2023
2	Lack of Risk management Policy	Working on Risk Management Policy.	Not resolved	By the financial year 2023/2024
3	Lack of approved Information Technology Policy.	Working on Information Technology Policy.	Not resolved	By the financial year 2023/2024

[Handwritten signature]

Name: Mr. Job Emitati Washuma
Accounting Officer
Principal
Date: 29/09/2023

MUMIAS WEST TECHNICAL & VOCATIONAL COLLEGE
 MOBILE: 0743 956097
29 SEP 2023
PRINCIPAL
 P O Box 571 50102, MUMIAS

Appendix II: Projects Implemented by (*The Entity*)

Projects

Projects implemented by the State Corporation/ SAGA Funded by development partners.

Project title	Project Number	Donor	Period/ Duration	Donor commitment	Separate donor reporting is required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1	N/A	N/A	N/A	N/A	N/A	N/A

Appendix III- Inter-Entity Confirmation Letter

MINISTRY OF EDUCATION
STATE DEPARTMENT FOR VOCATIONAL AND TECHNICAL TRAINING
MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE

P.O. Box 571 – 50102

Mumias – Kenya

Email: mumiaswesttvc@gmail.com

<https://www.mumiaswesttvc.ac.ke>

Tel: [+254] 743 956 097



The Ministry of Education State Department for Vocational and Technical Training wishes to confirm the amounts disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Mumias West TVC as of 30 th June 2023							
Reference Number	Date Disbursed	Amounts Disbursed by Ministry of Education (Kshs) as of 30th June 2023				Amount Received by [Beneficiary Entity] (Kshs) as at 30 th June 2023 (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
Ref. No. DTE/CAP 9/36 (99)	21/10/2022	2,410,000	NIL	N/A	2,410,000	2,410,000	00
Ref. No. DTE/CAP 9/36 (99)	30/01/2023	2,320,000	NIL	N/A	2,320,000	2,320,000	00

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Ref. No. DTE/CAP 9/36 (99)	04/07/2023	2,320,000	NIL	N/A	2,320,000	2,320,000	00
Total						7,050,000	00

Confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Entity:

Name: Carolyne Odongo

Sign



Date: 09/06/2025



Appendix IV: Reporting of Climate-Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Appendix V: Reporting on Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Program	Sub-programme	Disaster Type	Category of disaster-related Activity that requires expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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