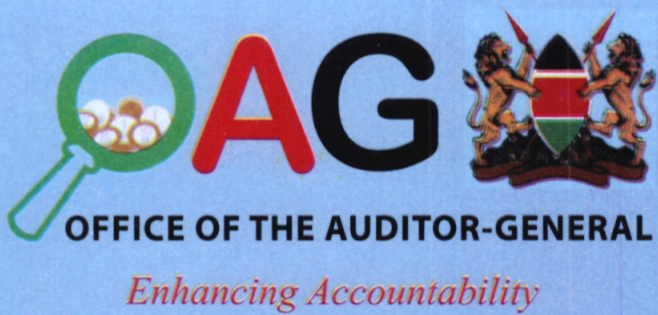


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 26 JUN 2025

DAY.

THURSDAY

ON

TABLED
BY:

LEADER OF THE
MAJORITY PARTY

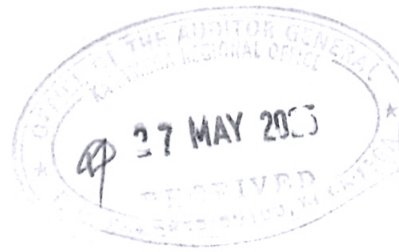
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THE TABLE

WILLIS OBIENO

PARLIAMENT
OF KENYA
LIBRARY

**MUMIAS WEST TECHNICAL AND
VOCATIONAL COLLEGE**

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



MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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



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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Entity Information and Management

(a) Background information

Mumias West Technical and Vocational College was established under the TVET Act 2013. The first intake was on September 9th, 2018. The college is domiciled in Kenya and is under the Ministry of Education. It is located in Kakamega County, Mumias West Constituency, Musanda Ward and Ibinda Village with no other branch. 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. Food and Beverage Technology;
19. Building Technology;
20. Automotive Engineering
21. 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

1. Integrity
2. Accountability
3. Teamwork
4. Professionalism
5. Responsiveness
6. Creativity
7. Innovation
8. Transparency

Mumias West Technical and Vocational College
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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 2019/2020 to 1000 trainees in 2023/2024
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 programs and activities meet the expected standards.

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 advancing humanity.

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

(d) Fiduciary Management

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

| SN. | Designation | Name |
|-----|---------------------------|-----------------------------|
| 1. | Principal | Mr. Job Washuma |
| 2. | Deputy Principal Academic | Mr. Charles Lulei |
| 3. | Deputy Principal Finance | Ms. Jane Wamalwa |
| 4. | Registrar | Mr. Josephat Mutai |
| 5. | Dean of Students | Ms. Lilian Injera |
| 6. | Head of Finance | Ms. Carolyn Adhiambo Odongo |
| 7. | Head of Procurement | Ms. Phelisters Andati |
| 8. | PC Coordinator | Mr. Moses Opondo |
| 9. | IQA | Mr. Thomas Shiundu |
| 10. | Human Resource Officer | Ms. Gladys Abuti |

Key Entity Information and Management (Continued)

(e) Fiduciary Oversight Arrangements

Fiduciary oversight is the process of monitoring and managing the actions of individuals responsible for managing assets or resources held in college for the Government of Kenya.

- Audit and Risk Committee activities

Audit and Risk Committee members are critical in overseeing many aspects of the College's activities and performance. The Audit Committee is responsible for overseeing financial reporting and related internal controls, risks, independent and internal auditors, and ethics and compliance.

The Audit Committee reviews the process by which the College's significant risks are identified and ensures that the Board is fully informed of these risks. The Audit Committee scrutinizes the risk register results from the processes for risk identification and assessment. They formulate plans to correct the identified risks.

- Finance and Operations Committee activities

The Finance Planning and Development committee provides financial analysis, advice, and oversight of the college's budget. Their sole responsibility is to ensure the college is operating with the financial resources it needs to provide services. They approve and review periodically the college's annual budget to make sure funds are being expended according to colleges' requirements.

The Finance, Planning and Development Committee oversees cash flow and other money management issues to monitor debt and debt payback and flag potential financial problems. They monitor the implementation of plans to correct risks identified by the audit committee and discuss with the auditors about trends in the college's financial picture. They evaluate the performance of the auditors and ensure there is no conflict of interest.

- Academic Committee Activities

The Education, Training and Research Committee centralizes and oversees all education and training activities within the college. They formulate, approve and monitor policy and strategy for curriculum, learning, training, assessment and trainees' welfare. They also identify and recommend performance indicators relating to trainees' attainment, behaviour and learning to the full board.

The Education, Training and Research Committee promotes a culture of the best possible professional practice in learning, training and assessment to ensure the development of quality and effectiveness in the curriculum. This includes ensuring that college staff is provided with regular opportunities for continuing professional development and approving and monitoring policies to ensure that all staff (teaching and non-teaching) achieve and maintain up-to-date skills,

Knowledge and qualifications as appropriate. They receive regular reports from the Management on professional development activities undertaken by college staff.

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

Key Entity Information and Management (Continued)

(f) College Headquarters

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

(g) College Contacts

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

(h) 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.


(i) Independent Auditors

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



(j) Principal Legal Adviser

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


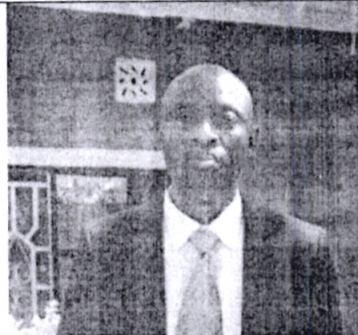
The Board of Governors

| N. | Member | Details |
|----|---|--|
| 1. |  <p data-bbox="264 931 692 1039">Mrs. Lynette A. Odondi PhD International Relations BOG Chair</p> | <p data-bbox="719 497 995 532">Date of birth: 1961</p> <p data-bbox="719 532 1497 1153">Brief Bio: International Relations-IR (Development, Security and Gender) and Human Resources Management specialist. A Political Scientist, well versed in 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="719 1160 1506 1714">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="719 1722 1506 2052">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 Nairobi Institute of Diplomacy and International Studies where she taught International Relations. Previously Administrative Officer at European Union's</p> |



Mumias West Technical and Vocational College
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| | | |
|----|---|---|
| | | (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. |
| 2. |  <p>Dr. Geoffrey Kimutai Doctorate in Human Resource Management BOG Member</p> | <p>Date of birth: 21/06/1982</p> <p>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> |
| 3. |  <p>Ms. Pauline K. Oyugi BSc. in Horticulture BOG Member</p> | <p>Date of birth: 24/03/1961</p> <p>Qualifications: BSc. in Horticulture-Egerton University. Master of Business Administration (HRM)-Kenyatta University PhD Strategic Management-Kisii University ongoing completed coursework</p> <p>Professional Experience:</p> <ul style="list-style-type: none"> -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 of experience in tea factory management and tea manufacture (both CTC and orthodox). -Experience in agricultural field extension works. |

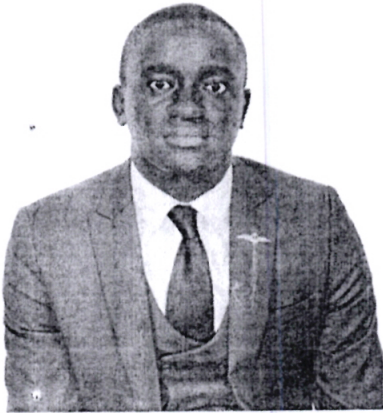
Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2024

| | | |
|-----------|---|--|
| <p>4.</p> |  <p>Ms. Faith M. L. Ngaira</p> <p>BSc. Electrical Engineering (Telecommunications and Microwave Option)</p> <p>Chair- Education, Training and Research Committee.</p> | <p>Date of birth: 12/05/1952</p> <p>Qualifications: BSc. Electrical Engineering (Telecommunications and Microwave Option) from the University of Nairobi (1975)</p> <p>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> |
| <p>5.</p> |  <p>Mr. Job Washuma</p> <p>Bachelor of Technology Education</p> <p>Principal/ BOG secretary.</p> | <p>Date of birth: 04/04/1971</p> <p>Qualifications: Bachelor of Technology Education, Moi University (1996) - Mechanical Production (Metal Work Technology option)</p> <p>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).</p> <p>Local Training Programs. Has attended several trainings within the country.</p> <p>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.</p> <p>Other Professional Responsibilities Held. Master Trainer – Trans Nzoia County – Digital Literacy Program (DLP).</p> |

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

| | | |
|----|---|--|
| | | <p>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. Not a member of ICS.</p> |
| 6. |  <p>Eng. Wilson Rutinu BSc 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 the Geothermal Industry (energy Sector). -A co-opted member of the Energy and Extractives Sector Skills Advisory Committee -BoG member Mumias West TVC</p> |
| 7. |  <p>Dr. Christine A. Odinga PhD Degree in Business Administration (Strategic Management). Chair- Finance, Infrastructure and Resource Mobilization Committee.</p> | <p>Date of Birth: 15/07/1969 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 <p>I'm An Associate Member of the Kenya Institute of Management (KIM).</p> |

8.



Mr. Flavian Mulama
LLB/Law
Chair, Audit and Risk
Management Committee

Date of Birth: 16/12/1992

Qualification:

1. Bachelor of Laws (LLB) from Moi University School of Law.
2. Postgraduate Diploma from the Kenya School of Law

Professional Experience:

1. An advocate of the High Court of Kenya (2018 to date)
2. Commissioner of oaths
3. Magistrate in the Judiciary




Other responsibilities:

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





Chairperson Audit and Risk Committee MWTVC.

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



4. Key Management Team

| SN. | Member | Details |
|-----|---|---|
| 1. |  <p>Mr. Job Washuma Principal/ BOG secretary Bachelor of Technology Education</p> | <p>Chief Executive Officer/ Principal/ Secretary to the Board-General management of the college.</p> |
| 2. |  <p>Ms. Jane Wamalwa Deputy Principal Administration MSc Education Planning and Management.</p> | <p>Assistant to the Principal coordinates all aspects of training, both teaching and support staff supervision.</p> |
| 3. |  <p>Mr. Charles Lulei Deputy Principal Academics BBM - Information System</p> | <p>Assistant to the Principal- overseeing the delivery of high-quality academic curriculum at the departmental levels and coordinates all aspects of training, both teaching and support staff supervision.</p> |

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

| | | |
|----|--|---|
| 4. |  Mr. Josephat Mutai Registrar BED Technology | <p>In charge of trainee admissions and maintenance of trainee records and course data, including helping trainees schedule or register for classes. Also makes sure that trainees' academic performance meets graduation requirements to reach the college's goals.</p> |
| 5. |  Ms. Lilain Injera Dean of Trainees MBA Management Information Systems | <p>Charged with the verification of the adequacy of instruction, monitors academic integrity, and is responsible for trainee academic progress and general welfare.</p> |
| 6. |  Ms. Carolyne Odongo Accountant CPA II | <p>In charge of the college accounts and preparation of the financial statements.</p> |
| 7. |  Ms. Phelisters Andati BSc Business Management Procurement Option | <p>In charge of the college's procurement and planning.</p> |

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

| | | |
|-----|---|--|
| 8. |  <p>Mr. Moses Opondo PC Coordinator BA, PGDE</p> | <p>In charge of making follow-ups on behalf of the Board of Governors on matters of Core Mandate, Presidential Directives, Financial Management, Procurement and Supplies Chain Management, Service Delivery and Cross-cutting issues.</p> |
| 9. |  <p>Mr. Thomas Shiundu Internal Quality Assurance Diploma In Technical Education</p> | <p>Charged with the responsibility of ensuring quality, consistent, and effective services and systematic processes and practices are implemented within the college.</p> |
| 10. | | |

5. Chairperson's Statement

Meetings, 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 eight members including the Principal and the County Director TVET, who represent the Principal Secretary in the Board. The ninth member who is supposed to be a representative of the Governor 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 that the institution fulfills 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. To effectively fulfill its mandate, the college developed a credible Strategic Plan that provides a clear road map for its operations. The college was guided by the Strategic Plan in implementing its mandate for the Financial Year 2023-2024.

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 2023-2024, MWTVC made great strides concerning infrastructure and assets in the form of laboratories constructed and the Bus that was provided through the courtesy of Mumias West Member of Parliament. The college received new instructors.

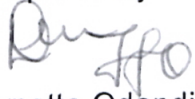
The college had the following challenges during the Financial Year:

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.
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.

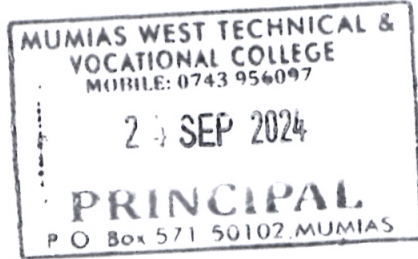
Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2024

Prepared by:



Lynette Odondi
Chairperson of the Board

Date 24/09/2024



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

3. 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.

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 2024 was nine hundred and twenty-one (921) comprising seven hundred and forty-one (741) trainees under the old model of funding and one hundred and eighty (180) trainees under the new model of funding. The college managed to register the seven hundred and forty-one (741) trainees under the old model of funding with Kenya Universities and Colleges Central Placement Services (KUCCPS) who validated seven hundred and sixteen (716) trainees. The college managed to upload all trainees into the TVET MIS.

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. From September 2023, the college has been mostly offering CBET courses.

4. KNEC exams

The college did two KNEC series exams during the Financial Year 2023-2024. These were July 2023 and November 2023 series. The results were released and the performance of our candidates in this examination was good. The overall pass rate was 65%.

5. Activities

The college participated in several co-curriculum activities and managed to get to the national TVET fair competitions.

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

6. Human Resources (HR)

The college has a total of 28 trainers posted by the Public Service Commission (PSC) 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 Two (2) i.e. Madam Leah Aluoch

Mr. Paul Muigai

were transferred and to that effect, no replacement has ever been made, this has 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 and interviewed during this financial year awaiting appointment were for the following courses: 1 post

1. Electrical and electronics 1 post
2. Building technology 1 post
3. Secretarial studies 1 post
4. Food and Beverage technology 1 post
5. Hairdressing and beauty therapy 1 post
6. General agriculture 1 post
7. Information studies 1 post
8. Automotive engineering 1 post
9. Garment-making and fashion design

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.

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

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 the Mechanical, Electrical and Building course. There is a dire need to equip the said workshops with adequate pieces of machinery and equipment. The CDF also pledged to give more support to improve the institution and help in delivering the core mandate. Mumias West CDF through the area Member of Parliament acquired a forty-five (45) liter bus for the college during the financial year under review.

Policies

The college has revised a Strategic Plan and developed several policies awaiting Board approvals to guide its operations. These include:

- i. Academics Policy
- ii. Attachment Policy
- iii. ICT Policy
- iv. Guidance & Counseling Policy
- v. Finance Policy
- vi. Procurement Policy
- vii. Assets Disposal policy

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 of the Mumias West TVC fraternity, I acknowledge the commitment of the Government and appreciate 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 24/09/2024



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7. Statement of Performance against Predetermined Objectives

Mumias West Technical and Vocational College has 8 strategic pillars /issues/ themes and objectives within the current Strategic Plan for the FY 2018/2019- FY 2024/2025. 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 Technical and Vocational 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 FY 2023/24 period for its eight (8) strategic pillars, as indicated in the diagram below:

| Strategic Pillar | Objective | Key Performance Indicators | Activities | Achievements |
|--|--|----------------------------|---|--|
| To extend technological solutions through research in appropriate and emerging technologies. | Extend technological solutions | Internet | Increase internet bandwidth | Internet bandwidth increased |
| To promote technology through linkages with institutions and the community. | To promote technology | Linkages | Sign MOUs with Nasio Trust, SHOFCO and GIZ. | Signed MOUs with Nasio Trust, SHOFCO 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. |

Imias West Technical and Vocational College
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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. | Several 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 of 30th June 2024 was 921. |
| 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 were created. |
| To provide adequate infrastructure to support the rapidly expanding programmes | Provision of adequate infrastructure. | Workshops | Provide Building, Mechanical and Electrical Workshops. | Building, Mechanical and Electrical Workshops |
| 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 were developed. |

Mumias West Technical and Vocational College
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8. Corporate Governance Statement

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

The Board of Governors was 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 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. | 4 |
| 3. Finance, Planning and Development Committee meetings | 3 |
| 4. Audit and Risk Management Committee Meeting | 2 |

The first Education, Training and Research Committee meeting was held on 13th September 2023 and 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. Eng. Wilson Rutinu- BOG member
5. Mr. Job Emitati Washuma Principal/ BOG Secretary

The first Finance, Planning and Development Committee meeting was held on 13th September 2023 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. Job Emitati Washuma Principal/ BOG Secretary.

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The first full BoG meeting was a special virtual held on 28/09/2023 and the following members attended;

1. Ms. Lynette A. Odondi- BOG chairperson
2. Mr. Joseph Sunguti- CDE TVET
3. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization
4. Mr. Geoffrey Kimutai- BOG member
5. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
6. Mr. Job Emitati Washuma Principal/ BOG Secretary.

The second Education, Training and Research Committee Meeting of 22nd October 2023 was 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 Principal/ BOG Secretary

The first Audit and Risk Management Committee Meeting was held on 18th January 2024 attended by the following members;

1. Mr. Flavian Mulama - Chair- Audit and Risk Management and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Ms. Pauline K. Oyugi- BOG member

The second full BoG meeting was a special virtual meeting held on 26th January 2024 and attended by the following members

1. Ms. Lynette A. Odondi- BOG chairperson
2. Mr. Geoffrey Kimutai- BOG member
3. Ms. Faith Ngaira- Chair of Education, Training and Research Committee
4. Dr. Christine Odinga - Chair- Finance, Infrastructure and Resource Mobilization Committee
5. Eng. Wilson Rutini- BOG member
6. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
7. Mr. Job E Washuma Principal/ BOG Secretary

The third Education, Training and Research Committee Meeting of 29th January 2024 was attended by the following members;

1. Mrs. Faith Ngaira - Chair- Education, Training and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Eng. Wilson Rutinu- BOG member
4. Mr. Job E Washuma Principal/ BOG Secretary.

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The fourth Education, Training and Research Committee Meeting of 29th January 2024 was attended by the following members;

1. Mrs. Faith Ngaira - Chair- Education, Training and Research.
2. Mr. Joseph Sunguti- CDE TVET
3. Dr. Geoffrey Kimutai- BOG member
4. Eng. Wilson Rutinu- BOG member
5. Mr. Job E Washuma Principal/ BOG Secretary.

The third Full board meeting was a Special Virtual Meeting held on 18th March 2024 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. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
8. Eng. Wilson Rutinu- Bog member
9. Mr. Emitati Job Emitati Washuma-Principal/BOG secretary

The second Finance, Planning and Development Committee Meeting of 14th April 2024 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. Eng. Wilson Rutinu- Bog member
5. Mr. Job Emitati Washuma-Principal/BOG secretary

The third Finance, Planning and Development Committee Meeting of 23rd April 2024 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. Eng. Wilson Rutinu- Bog member
5. Mr. Job Emitati Washuma-Principal/BOG secretary

Mumias West Technical and Vocational College
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The fourth special virtual Full Board Meeting was held on 6th May 2024 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. Geoffrey Kimutai- BOG member
6. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
7. Eng. Wilson Rutinu- Bog member
8. Mr. Emitati Job Washuma-Principal/BOG secretary

The fifth special virtual Full Board Meeting was held on 22nd May 2024 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. Geoffrey Kimutai- BOG member
6. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
7. Eng. Wilson Rutinu- Bog member
8. Mr. Emitati Job Washuma-Principal/BOG secretary

The second Virtual Audit and Risk Management Committee Meeting of 24th June 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

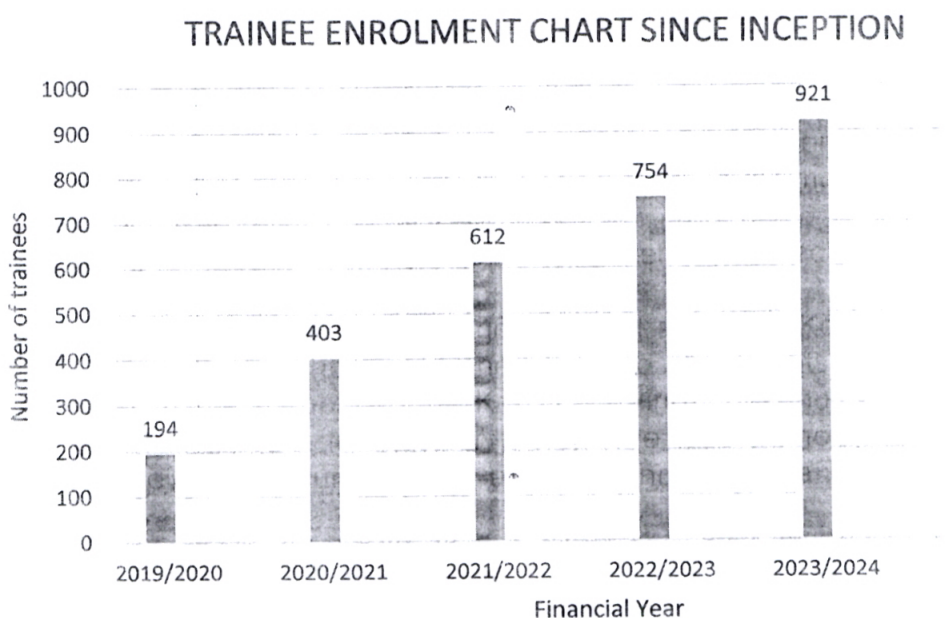
During the financial year under review, there was no conflict of interest declared by the Board Members.

The board members are remunerated for their services under the 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.

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

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. In the Financial year, 2022/2023 an additional one hundred and forty-two (142) trainees were admitted bringing the total to seven hundred and fifty-four (754). During the year under review, one hundred and sixty-seven (167) more trainees were admitted and by the close of the financial year 2023/2024 the admissions stood at nine hundred and twenty-one (921) as illustrated in the chart below;



The college managed to register all the nine hundred and twenty-one (921) trainees with Kenya Universities and Colleges Central Placement Services KUCCPS. Of the seven hundred and forty-one (741) trainees under the old model of funding, seven hundred and sixteen (716) were validated.

All the nine hundred and twenty-one trainees were uploaded into the TVET MIS.

During this financial year, the college received a total of Kenya Shillings fifteen million sixteen thousand six hundred nine-four and four cents. (15,016,694.4) from the Government. This comprised of Kenya Shillings five hundred thousand (500,000) recurrent grant funding for quarter four of the last financial year 2022/2023, Kenya Shillings nine million four hundred and forty-three thousand nine hundred twenty-five

Ujuzi West Technical and Vocational College
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443,925) capitation funding as follows; first quarter of the financial year 2023/2024 six hundred and thirty-one (631) trainees at Kenya Shillings three thousand five hundred (3500) per trainee, the second quarter for six hundred and eighty-eight trainees (688) at three thousand five hundred (3500) per trainee, the third quarter for six hundred and eighty-eight (688) at four thousand (4000) per trainee and fourth quarter at three thousand (3000) per trainee for six hundred and ninety-two (692) trainees. Five million seventy-two thousand seven hundred and sixty-nine and four cents (5,072,769.4) was scholarship funding for the one hundred and thirteen (113) trainees under the new model of funding.

EXPECTED CAPITATION TABLE

| no | Quarters | Validated trainees | Expected amount | Total amount expected |
|----|---------------|--------------------|-----------------|-----------------------|
| | Quarter one | 692 | 7500 | 5,190,000 |
| | Quarter two | 692 | 7500 | 5,190,000 |
| | Quarter three | 716 | 7500 | 5,370,500 |
| | Quarter four | 716 | 7500 | 5,370,500 |
| | total | | | 21,120,000 |

RECEIVED CAPITATION TABLE

| no | Quarters | Validated trainees | Expected amount | Total amount expected |
|----|---------------|--------------------|-----------------|-----------------------|
| | Quarter one | 631 | 3,500 | 2,208,500 |
| | Quarter two | 688 | 3,500 | 2,408,000 |
| | Quarter three | 688 | 4,000 | 2,752,000 |
| | Quarter four | 692 | 3,000-(575) | 2,076,000 |
| | total | | | 9,443,925 |

The total parent-oriented school fee levy collected during this quarter was Kenya Shillings ten million one hundred thirty-three thousand five hundred and ninety-two and four cents (10,133,592). Kenya Shillings one hundred and thirty-six thousand four hundred fifty (136,450) was raised from the production unit.

The school fee receivable from the rendering of services was Kenyan shillings eight million nine hundred eight two thousand eight hundred (8,982,800), 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 2023/2024 was Kenyan shillings thirty-two million nine hundred and forty-six thousand eight hundred eighty-four and five cents (32,946,884.85).

The college had some trade payables ranging from suppliers' bills, Board members' allowances and Board staff salaries of Kenya shillings four million one hundred and one thousand nine hundred fifty-seven and transport and facilitations to individual members (4,119,957)

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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 project that the college completed during the Financial Year ended 30th June 2024 was the acquisition of a college bus 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 no non-compliance 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 financial year ended on 30th June 2024 were pending bills of Kenya shillings four million one hundred and one thousand four hundred fifty-seven (4,101,457).

Environmental and Sustainability Reporting Statement

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.

Sustainability strategy and profile

Mymias West TVC continues to play a significant role in environmental conservation and sustainability. During the financial year under review, the college in conjunction with Mymias 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

Mymias 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, 2024, 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.

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11. Report of the Board of Governors

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

Principal activities

The principal activities of the college 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, 2024 are set out on pages 1-5.

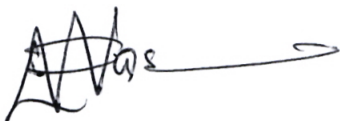
Board of Governors

The members of the Board who served during the year are shown on page vii-xi. During the year no director retired/ resigned and none was appointed.

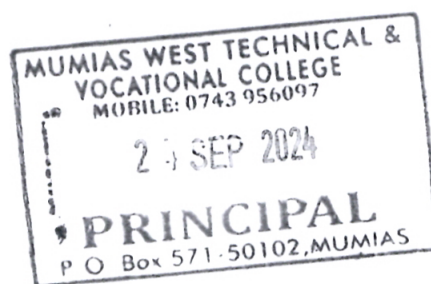
Auditors

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 or no Certified Public Accountants were nominated by the Auditor General to carry out the audit of the college for the year ended June 30, 2024, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



Secretary of the Board
Nairobi
Date:



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 that 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 Board members are responsible for the preparation and presentation of the college's financial statements, which give a true and fair view of the state of affairs of the college for all aspects as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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 Board members accept responsibility for the college's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the TVET Act. The Board members are of the opinion that the college's financial statements give a true and fair view of the state of the college's transactions during the financial year ended June 30, 2024, and of the college's financial position as of that date. The Board members further confirm the completeness of the accounting records maintained for the college, which have been relied upon in the preparation of the college's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Principal has assessed the college's ability to continue as a going concern. 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 2024

Approval of the financial statements

The college's financial statements were approved by the Board on 24/09/2024 and signed on its behalf by:



Name: Lynette Odondi
Chairperson of the Board



Name: Job Emitati Washuma
Accounting Officer/Principal



REPUBLIC OF KENYA



Enhancing Accountability

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

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

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

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.

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 could 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 26, which comprise the statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of

changes in net assets, statement of cash flows and statement of comparison of budget 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, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Technical and Vocational Education 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.8,982,800 in respect of receivables from exchange transactions as disclosed in Note 17 to the financial statements. However, the College lacked individual student ledgers detailing essential information such as admission numbers, billed amounts, payments made and outstanding balances. Further, a receivables balance of Kshs.4,682,000 had been outstanding for more than one (1) year and there was no evidence that Management made efforts to recover the long outstanding debts.

In addition, the College lacked a Debt Management Policy and provision for bad and doubtful debts was not made in the financial statements.

In the circumstances, the accuracy, completeness and recoverability of receivables from exchange transactions balance of Kshs.8,982,800 could not be confirmed.

2. Lack of Land Ownership Documents

The statement of financial position reflects property, plant and equipment balance of Kshs.157,065,599 which, as disclosed in Note 18 to the financial statements, includes a land balance of Kshs.930,000. 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 report 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 land with a balance of Kshs.930,000 could not be confirmed.

3. Inaccuracies in the Annual Report and Financial Statements

Review of the annual report and financial statements prepared and submitted for audit revealing the following inaccuracies:

- i. The statement of financial position and the statement of changes in net assets reflect a revaluation reserve balance of Kshs.144,716,333, while Note 18 to the financial statements on property, plant and equipment reflects Kshs.127,880,671 resulting to an unreconciled variance of Kshs.16,835,562.
- ii. The statement of cash flows erroneously indicates cash flows from investing activities of Kshs.1,347,813 instead of net cash flows from operating activities. Further, net cash flows from operating activities amount of Kshs.1,347,813 was not analyzed by way of a Note to the financial statements as required by the reporting template prescribed by the Public Sector Accounting Standards Board. In addition, the decrease in cash and cash equivalents during the year amount of Kshs.108,792 was erroneously excluded from the statement of cash flows.
- i. Management Discussion and Analysis statement reflects budgeted capital fees of Kshs.21,120,000, while the statement of comparison of budget and actual amounts reflects Kshs.22,072,350 resulting to unexplained variance of Kshs.952,350.
- . Management and Discussion and Analysis statement indicates capital fees received of Kshs.9,443,925, while the statement of financial performance and the statement of comparison of budget and actual amounts reflect Kshs.15,016,694 resulting to unexplained variance of Kshs.5,572,769.

In the circumstances, the accuracy and completeness of the respective annual report and financial statements' balances 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.43,656,900 and Kshs.34,275,387

respectively, resulting to an under-funding of Kshs.9,381,513 or 21% of the budget. Similarly, the College incurred actual expenditure of Kshs.27,501,881 against an actual receipt of Kshs.34,275,387 resulting to under-expenditure of Kshs.6,773,506 or 20% 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 Information

Management is responsible for the other information set out on pages iii to xxxii 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:

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 is 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

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The Board of Governors is responsible for overseeing the College's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and

systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


NANCY GATHUNGU, CBS
AUDITOR-GENERAL

Nairobi

June, 2025

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

1. Statement of Financial Performance for the Year Ended 30 June 2024

| | Notes | 2023/2024 FY | 2022/2023 FY |
|---|-------|--------------|--------------|
| | | Kshs | Kshs |
| Revenue from non-exchange transactions | | | |
| Transfers from other National Government entities | 6 | 15,016,694 | 7,050,000 |
| Revenue from Exchange transactions | | | |
| Rendering of services- fees from students | 7 | 19,116,392 | 18,748,391 |
| Sale of goods | 8 | 136,450 | 22,007 |
| Finance income | 9 | 5,851 | - |
| Miscellaneous income | 10 | - | 28,000 |
| Revenue from Exchange transactions | | 19,258,693 | 18,798,398 |
| Total Revenue | | 34,275,387 | 25,848,398 |
| Expenses | | | |
| Use of goods and services | 11 | 17,374,693 | 10,935,008 |
| Employee costs | 12 | 7,172,995 | 6,053,610 |
| Board Expenses | 13 | 2,553,325 | 1,139,376 |
| Depreciation expense | 14 | 6,554,062 | 1,547,006 |
| Repairs and maintenance | 15 | 400,868 | 235,317 |
| Total Expenses | | (34,055,943) | (19,910,317) |
| Net surplus for the year | | 219,444 | 5,938,081 |

The notes set out on pages 6 to 25 form an integral part of the Annual Financial Statements.

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

Lynette Odondi

Chairperson of Board

Date 24/09/2024

Mr. Job Emitati
Washuma
Principal

Date 24/09/2024

CPA Simon Shisungu

Finance Officer

ICPAK No 28667

Date 24/09/2024




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

Statement of Financial Position as of 30th June 2024


| Description | Notes | 2023/2024 FY | 2022/2023 FY |
|---|-------|--------------------|-------------------|
| | | Kshs | Kshs |
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 16 | 455,694 | 564,486 |
| Current portion of receivables from exchange transactions | 17 | 8,982,800 | 12,126,780 |
| Total Current Assets | | 9,438,494 | 12,691,266 |
| Non-Current Assets | | | |
| Property, plant, and equipment | 18 | 157,065,599 | 10,371,087 |
| Total Non-Current Assets | | 157,065,599 | 10,371,087 |
| Total Assets (A) | | 166,504,093 | 23,062,353 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and other payables from exchange transactions | 19 | 4,101,957 | 5,595,994 |
| Total Current Liabilities | | 4,101,957 | 5,595,994 |
| Non-Current Liabilities | | - | |
| Total Liabilities (B) | | 4,101,957 | 5,595,994 |
| Net assets (A-B) | | 162,402,136 | 17,466,359 |
| Represented By: | | | |
| Accumulated Surplus | | 17,685,803 | 17,466,359 |
| Evaluation Reserve | | 144,716,333 | - |
| Total Net Assets | | 162,402,136 | 17,466,359 |

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

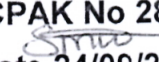
Ms. Lynette Odondi
Chairperson of Board


Date 24/09/2024

Mr. Job Emitati Washuma
Principal


Date 24/09/2024

CPA Simon Shisungu
Finance Officer

ICPAK No 28667

Date 24/09/2024



16. Statement of Changes in Net Asset for the Year Ended 30 June 2024

| Description | Revaluation reserve | Accumulated Fund | Capital Grants/Fund | Total |
|--|---------------------|------------------|---------------------|-------------|
| At July 1, 2022 (previous year) | - | 11,528,278 | - | 11,528,278 |
| Revaluation gain | - | - | - | - |
| Surplus for the year | - | 5,938,081 | - | 5,938,081 |
| Capital grants received during the year | - | - | - | - |
| At June 30, 2023 | - | 17,466,359 | - | 17,466,359 |
| | | | | |
| On July 1, 2023 (current year) | - | 17,466,359 | | 17,466,359 |
| Revaluation gain | - | - | - | - |
| Surplus for the year | - | 219,444 | - | 219,444 |
| Capital grants received during the year | 144,716,333 | - | | |
| Transfer of depreciation/amortization from capital fund to retained earnings | - | - | - | - |
| At June 30, 2024 | 144,716,333 | 17,685,803 | - | 162,402,136 |

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

Statement of Cash Flows for the Year Ended 30 June 2024

| Description | Note | 2023/2024 FY | 2022/2023 FY |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Cash flows from operating activities | | | |
| Receipts | | | |
| Transfers from other National Government entities | 6 | 15,016,694 | 7,050,000 |
| Rendering of services- fees from students | 7 | 10,133,592 | 6,621,611 |
| Sale of goods | 8 | 136,450 | 22,007 |
| Finance income | 9 | 5,851 | - |
| Miscellaneous income | 10 | - | 28,000 |
| Total Receipts | | 25,292,587 | 13,721,618 |
| Payments | | | |
| Purchase of goods and services | 11 | 14,895,136 | 7,141,356 |
| Employee costs | 12 | 6,500,945 | 6,053,610 |
| Board Expenses | 13 | 2,421,325 | 726,804 |
| Repairs and maintenance | 15 | 127,368 | 212,617 |
| Total Payments | | 23,944,774 | 14,134,387 |
| Cash flows from investing activities | | 1,347,813 | - 412,769 |
| Purchase of property, plant, equipment and intangible assets | 18 | - 1,456,605 | - 387,959 |
| Cash flows from financing activities | | - | - |
| Cash and Cash equivalents at 1 JULY | 16 | 564,486 | 1,365,214 |
| Cash and Cash equivalents at 30 JUNE | 16 | 455,694 | 564,486 |

18. Statement of Comparison of Budget & Actual amounts For Year Ended 30 June 2024

| 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 | 22,072,350 | - | 22,072,350 | 15,016,694 | - 7,055,656 | 32% |
| Rendering of services- fees from students | 21,284,550 | - | 21,284,550 | 19,116,392 | - 2,168,158 | 10% |
| Sale of goods | 300,000 | - | 300,000 | 136,450 | - 163,550 | 55% |
| Finance income | - | - | - | 5,851 | 5,851 | 0% |
| Total Income | 43,656,900 | - | 43,656,900 | 34,275,387 | - 9,381,513 | 21% |
| | | | | | | |
| Expenses | | | | | | |
| Use of goods and services | 16,733,200 | - | 16,733,200 | 17,374,693 | 641,493 | 4% |
| Employee costs | 9,252,400 | - | 9,252,400 | 7,172,995 | - 2,079,405 | 22% |
| Board Expenses | 4,200,000 | - | 4,200,000 | 2,553,325 | - 1,646,675 | 39% |
| Repairs and maintenance | 771,300 | - | 771,300 | 400,868 | - 370,432 | 48% |
| Total Expenditure | 30,956,900 | - | 30,956,900 | 27,501,881 | 3,455,019 | 11% |
| | | | | | | |
| Surplus For the Period | 12,700,000 | - | 12,700,000 | 6,773,506 | 5,948,195 | 53% |
| Capital Expenditure | 12,700,000 | - | 12,700,000 | 1,456,605 | 5,948,195 | 11% |

Budget notes

There were no differences between actual and budgeted amounts IPSAS 24.14

2. There were no changes between the original and final budget indicating whether the difference was due to reallocations or other causes. (IPSAS 24.29)

3. The actual capital expenditure of Kshs. 1,456,605 relates to Equipment which were bought and paid for during the Financial Year under review.

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 of 2013. The College 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. 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 judgment in the process of applying the college's accounting policies. 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 TVET Act, and the International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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

3. Adoption of New and Revised Standards

- i. **New and amended standards and interpretations in issue effective in the year ended 30 June 2024.**

There are no new standards in the year ending 30th June 2024.

- ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.**

| Standard | Effective date and impact: |
|--|---|
| IPSAS 43: Leases | <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 an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right-of-use assets and lease liabilities.</p> <p>There is no expected impact of the standard on the college. The college has no lease agreement.</p> |
| IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations | <p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>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> <p>Assets that meet the criteria to be classified as held for sale are to be presented separately in the statement of financial position and the results of discontinued operations are to be presented separately in the statement of financial performance.</p> <p>There is no expected impact of the standard on the College. The college does not have non-current assets held for sale and discontinued operations.</p> |
| IPSAS 45: Property Plant and Equipment | <p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> |

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

| | |
|---------------------------------------|--|
| | There is no expected impact of the standard on the college |
| IPSAS 46: Measurement | <p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement-related disclosures. <p>The standard also introduces a public sector-specific measurement bases called the current operational value.</p> <p>The standard is not relevant to the college.</p> |
| IPSAS 47: Revenue | <p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>There is no expected impact of the standard on the college.</p> |
| IPSAS 48: Transfer Expenses | <p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>There is no expected impact of the standard on the college.</p> |
| IPSAS 49: Retirement Benefit Plans | <p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The standard is not relevant to the college.</p> |

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

iii. Early adoption of standards

The college did not early adopt any new or amended standards in the financial year 2023/2024.

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

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 realised 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 completion stage when the transaction's outcome 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 college.

b) Budget information

The original budget for FY 2023/2024 was approved by the Board on 14/04/2024. 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 college upon receiving the respective approvals to conclude the final budget. Accordingly, there were no additional appropriations recorded on the FY 2023/2024 budget following the Board's approval. The college'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

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

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

c) Taxes

Current income tax

The Mumias West Technical and Vocational College pay the Income tax company and BOG staff 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.

e) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. **The college does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the College's financial statements.** A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

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.

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

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.

f) 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 recognizes a social benefit as an expense for the social benefits scheme at the same time that it recognizes 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.

g) Changes in accounting policies and estimates

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

h) Related parties

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

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

i) 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

j) Comparative figures

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

k) 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, 2024.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Useful lives and residual values

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

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

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

6. Transfers from other National Government Entities

| Description | 2023/2024 FY Kshs | 2022/2023 FY Kshs |
|--|----------------------|----------------------|
| Unconditional Grants | | |
| Capitation Grants | 9,443,925 | 7,050,000 |
| Operational Grant | 500,000 | - |
| Scholarship | 5,072,769 | - |
| Total unconditional Grants | 15,016,694 | 7,050,000 |
| Conditional Grants amortized/recognized in revenue | Nil | - |
| Total Government Grants and Subsidies | 15,016,694 | 7,050,000 |

(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 recognized in capital fund. | Total grant income during the year | Comparative FY |
|--|---|---------------------------------------|------------------------------------|------------------------------------|------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Ministry of Education State Department for Technical Vocational Education and Training | 15,016,394 | 00 | 00 | 15,016,694 | 7,050,000 |
| Total | 15,016,694 | 00 | 00 | 15,016,694 | 7,050,000 |

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7. Rendering of Services

| Description | 2023/2024 FY | 2022/2023 FY |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Tuition Fees | 5,696,116 | 4,714,559 |
| Personnel emoluments Fees | 4,322,955 | 2,784,270 |
| Water and Electricity Fees | 896,192 | 1,102,984 |
| Transport and Accommodation Fees | 1,173,978 | 1,490,846 |
| Activity Fees | 1,028,731 | 1,280,924 |
| Repairs and Maintenance Fees | 522,533 | 627,812 |
| Computer Fees | 693,905 | 937,515 |
| Student council Fees | 692,000 | 936,000 |
| Insurance Fees | 259,500 | 316,330 |
| Student Identity Card Fee | 226,500 | 314,500 |
| Caution Fees | 226,500 | 314,500 |
| Medical fees | 420,434 | 560,906 |
| Industrial Attachment Fees | 923,153 | 1,249,801 |
| Examination Fees | 1,908,895 | 2,011,444 |
| Registration Fees | 71,000 | 80,500 |
| KUCCPS Registration Fees | 54,000 | 25,500 |
| Total Revenue from The Rendering of Services | 19,116,392 | 18,748,391 |

(Parent oriented school fee broken down into approved vote heads)

8. Sale of Goods

| Description | 2023/2024 FY | 2022/2023FY |
|---|----------------|---------------|
| | Kshs | Kshs |
| Computer Packages Training | 12,000 | - |
| Proceeds from Bus hire | 104,500 | - |
| Sale of Farm Produce | 9800 | - |
| Accommodation | 9,350 | - |
| Food and beverage department | 800 | 22,007 |
| Total Revenue from Sale of Goods | 136,450 | 22,007 |

(Revenue from hire of college bus, sale of firm produces and computer packages training)

9. Finance Income

| Description | 2023/2024 FY | 2022/2023 FY |
|--|--------------|--------------|
| | Kshs | Kshs |
| Interest income from ABSA Bank Account | 5,851 | - |
| Total finance income | 5,851 | - |

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10. Miscellaneous Income

| Description | 2023/2024 FY | 2022/2023 FY |
|--------------------------------|--------------|---------------|
| | Kshs | Kshs |
| Income from the sale of tender | 0 | 28,000 |
| Total other income | 0 | 28,000 |

Mumias West Technical and Vocational College
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11. Use of Goods and Services

| Description | 2023/2024 FY | 2022/2023 FY |
|---------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Teaching and learning materials | 3,386,939 | 1,653,942 |
| Industrial attachment costs | 361,536 | 277,733 |
| Linkages and collaboration expenses | 85,950 | - |
| Electricity | 322,500 | 201,403 |
| Activity expenses | 886,110 | 700,600 |
| Welfare expenses | 186,400 | 51,555 |
| Conference participation fee | 164,634 | 159,500 |
| Internal recruitment exercises | 517,500 | - |
| PC expenses | 361,910 | 583,450 |
| Annual Subscriptions | 202,775 | 22,725 |
| Advertising | 64,500 | 137,580 |
| Examination fees | 1,901,390 | 1,955,615 |
| Handing over/ taking over expenses | - | 208,457 |
| Internal Audit services | 355,885 | 58,710 |
| Kitchen consumables | 986,827 | 1,096,167 |
| Travelling and accommodation | 2,076,300 | 1,358,100 |
| Cleaning materials expenses | 160,597 | 67,987 |
| Bus expenses | 774,471 | - |
| Public Service Commission Recruitment | 1,609,055 | 657,400 |
| Medical expenses | 4,100 | 2,100 |
| Disturbance expenses | 143,310 | - |
| Printing and stationery | 1,502,810 | 1,006,838 |
| Farm activities | 32,450 | 34,550 |
| TVET fair expenses | 747,610 | - |
| Tendering expenses | 60,000 | 30,500 |
| Telephone airtime expenses | 30,800 | 191,040 |
| Internet expenses | 251,643 | 203,517 |
| KUCCPS registration expenses | 73,500 | 73,500 |
| Student IDs | 23,800 | 44,400 |
| Student council expenses | 60,450 | 90,600 |
| Bank charges | 38,941 | 67,039 |
| Total goods and services | 17,374,693 | 10,935,008 |

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12. Employee Costs

| Description | 2023/2024 FY | 2022/2023 FY |
|---|------------------|------------------|
| | Kshs | Kshs |
| Salaries and wages | 5,990,595 | 5,097,197 |
| Employee-related costs - contributions to pensions and medical aids | 1,182,400 | 956,413 |
| Employee Costs | 7,172,995 | 6,053,610 |

13. Board Expenses

| Description | 2023/2024 FY | 2022/2023 FY |
|----------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Chairman's Honoraria | 455,000 | 60,000 |
| Board members sitting Allowances | 1,459,872 | 1,079,376 |
| Other Board Expenses | 638,453 | - |
| Total | 2,553,325 | 1,139,376 |

14. Depreciation expense

| Description | 2023/2024 FY | 2022/2023 FY |
|--|------------------|------------------|
| | Kshs | Kshs |
| Property, plant and equipment | 6,554,062 | 1,547,006 |
| Total depreciation and amortization | 6,544,062 | 1,547,006 |

15. Repairs and Maintenance

| Description | 2023/2024 FY | 2022/2023 FY |
|--------------------------------------|----------------|----------------|
| | Kshs | Kshs |
| Property | 400,868 | 235,317 |
| Total Repairs and Maintenance | 400,868 | 235,317 |

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16. Cash and Cash Equivalents

| Description | 2023/2024 FY | 2022/2023 FY |
|--|----------------|----------------|
| | Kshs | Kshs |
| Current Account | 451909 | 544,085 |
| Cash at hand | 3,785 | 20,401 |
| Total Cash and Cash Equivalents | 455,694 | 564,486 |

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

| Financial Institution | Account number | 2023/2024 FY | 2022/2023 FY |
|---------------------------|----------------|----------------|----------------|
| | | Kshs | Kshs |
| a) Current Account | | | |
| Kenya Commercial Bank | 1282853597 | 121,609 | 391,450 |
| ABSA Bank | 2039632333 | 330,300 | 152,635 |
| Sub- Total | | 451,909 | 544,085 |
| b) Others | | | |
| Cash in Hand | | 3,785 | 20,401 |
| Sub- Total | | 3,785 | 20,401 |
| Grand Total | | 455,694 | 564,486 |

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17. Receivables from Exchange transactions

17 (a) Current Receivables from Exchange transactions

| Description | 2023/2024 FY | 2022/2023 FY |
|----------------------------------|------------------|-------------------|
| | Kshs | Kshs |
| Current Receivables | | |
| Student Debtors | 8,982,800 | 12,126,780 |
| Total Current Receivables | 8,982,800 | 12,126,780 |

17 (b) Ageing Analysis of Receivables from Exchange Transactions

| Description | 2023/2024 FY | | 2022/2023 FY | |
|--------------------|------------------|----------------|-------------------|----------------|
| | Kshs | | Kshs | |
| | Current FY | % of the total | Comparative FY | % of the total |
| Less than 1 year | 4,300,800 | 48% | 5,326,780 | 44% |
| Between 1- 2 years | 4,682,000 | 52% | 6,800,000 | 56% |
| Total | 8,982,800 | 100% | 12,126,780 | 100% |

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18. 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 2023 | 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 | | 10,845,475 |
| Disposals | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Transfers/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 |
| Revaluation | 930,000 | 52,764,202 | 0 | 0 | 0 | 73,242,566 | 943,903 | 0 | 127,880,671 |
| Additions | - | 13,822,898 | 9,562,300 | 0 | 0 | 1,982,705 | 0 | 0 | 25,367,903 |
| Disposals | (0) | (0) | (0) | (0) | (0) | 0 | (0) | (0) | (0) |
| Transfer/Adjustments | (0) | - | - | (0) | (0) | (0) | (0) | (0) | (0) |
| At 30th June 2024 | 930,000 | 66,587,100 | 9,562,300 | 1,720,391 | 2,228,208 | 78,736,168 | 5,402,500 | 0 | 165,166,667 |
| Depreciation And Impairment | | | | | | | | | |
| At 1 Jun 2023 | (0) | (0) | (0) | (206,447) | (735,309) | (70,218) | (535,032) | (0) | (1,547,006) |
| Depreciation | (0) | (1,331,742) | (2,390,575) | (181,673) | (492,657) | (1,573,319) | (584,096) | | (6,554,062) |
| 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 2024 | (0) | (1,331,742) | (2,390,575) | (388,120) | (1,227,966) | (1,643,537) | (1,119,128) | - | (8,101,068) |
| Net Book Values | | | | | | | | | |
| At 30th Jun 2023 | 0 | 0 | 0 | 1,513,944 | 1,492,899 | 3,440,679 | 3,923,565 | - | 10,371,087 |
| At 30th Jun 2024 | 930,000 | 65,255,358 | 7,171,725 | 1,332,271 | 1,000,242 | 77,092,631 | 4,283,372 | - | 157,065,599 |

NOTE; The college carried out revaluation of assets during the year resulting to a difference of ksh. 431,173 due to the estimates of the written down book values of the revalued assets as stated.

| | |
|-----------------------------------|--------------|
| TOTAL ASSETS AS OF JUNE 2024 | 157,065,599 |
| LESS TOTAL ASSETS AS OF JUNE 2023 | (11,918,093) |
| REVALUATION RESERVE | 145,147,506 |

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

Notes to the Financial Statements (Continued)

19. Trade and Other Payables

| Description | 2023/2024 FY | | 2022/2023 FY | |
|---------------------------------------|-------------------|-----------------------|-----------------------|-----------------------|
| | Kshs | | Kshs | |
| Trade payables | 4,101,957 | | 5,595,994 | |
| Total Trade and Other Payables | | | 5,595,994 | |
| | 4,101,957 | | 5,595,994 | |
| Ageing analysis: | Current FY | % of the Total | Comparative FY | % of the Total |
| Under one year | 4,101,957 | 100% | 5,595,994 | 100% |
| Total (to tie to totals above) | 4,101,957 | 100% | 5,595,994 | 100% |

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 college's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at 12% per employee gross salary per month. Employees contribute 6% while employers contribute 6% of the gross salary. Employer contributions are recognized as expenses in the statement of financial performance within the period they are incurred.

Mumias West Technical and Vocational College
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20. Events After the Reporting Period

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

21. Ultimate And Holding Entity

The college is a Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

22. Currency

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

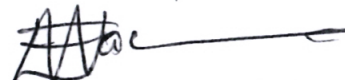
Appendix 1: Implementation Status of Auditor-General Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. The financial statements of the previous financial year are yet to be audited

| 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) |
|--|---------------------------------------|---------------------|--------------------------------------|---|
| | | | | |
| | | | | |

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from the final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for the implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to the National Treasury.


Name: Job Emitati Washuma
Accounting Officer
Principal/secretary BOG
Date: 09/05/2025



**Mumias West Technical and Vocational College
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Appendix II: Projects Implemented by N/A

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) |
|---------------|----------------|-------|------------------|------------------|--|---|
| N/A | | | | | | |

Status of Project Completion

| Project | Total Project Cost | Total expended to date | Completion % to date | Budget | Actual | Sources of funds |
|---------|--------------------|------------------------|----------------------|--------|--------|------------------|
| N/A | | | | | | |

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

Appendix III- Inter Entity

Name of transferring entity: Ministry of Education State Department of Vocational and Technical Training

Name of beneficiary entity: Mumias West Technical and Vocational College

Confirmation of amounts received by [Insert name of beneficiary Entity] as of 30th June (Current FY)

| Reference Number | Date Disbursed | Recurrent (A) | Development (B) | Total (C)=(A+B) | Remarks |
|----------------------------|----------------|-------------------|-----------------|-------------------|-----------------|
| MoE/DTE/CAP9/35 (117) | 13/07/2023 | 500,000 | NIL | 500,000 | Recurrent grant |
| DTE/CAP 9/36 (99) | 09/10/2023 | 2,208,500 | NIL | 2,208,500 | Capitation |
| DTE/CAP 9/39 (70) | 18/01/2024 | 2,408,000 | NIL | 2,408,000 | Capitation |
| DTE/CAP 9/41 (70) | 06/02/2024 | 2,752,000 | NIL | 2,752,000 | Capitation |
| MOE/ DTE/SCHO/VOL II (100) | 22/02/2024 | 4,676,354 | NIL | 4,676,354 | Scholarship |
| MOE/DTE/SCHO/VOL III (102) | 04/03/2024 | 396,415 | NIL | 396,415 | Scholarship |
| DTE/CAP 9/42 (71) | 05/06/2024 | 2,075,425 | NIL | 2,075,425 | Capitation |
| Total | | 15,016,694 | | 15,016,694 | |

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

Head of Accounts Department - Disbursing Entity:

Name Sign Date

Head of Accounts Department - Beneficiary Entity:

Name **Carolyne Odongo**

Sign  Date **09/05/2025**



**Mumias West Technical and Vocational College
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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 | | | | | | | | | |

Mumias West Technical and Vocational College
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Appendix M – Disaster Management Expenditure

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