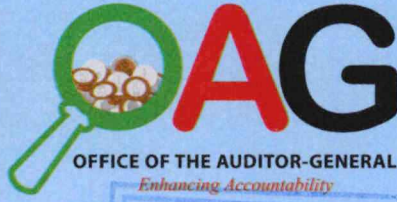



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 DEC 2025	DAY: THURSDAY
TABLED BY:	DEPUTY MAJORITY LEADER
CLERK-AT-THE-TABLE:	FINLAY

PARLIAMENT OF KENYA LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

ON

MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE

FOR THE YEAR ENDED 30 JUNE, 2025



Mumias West Technical and Vocational College

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30TH JUNE 2025**

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

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

Table of Contents

1.	Acronyms and Definition of Key Terms	ii
2.	Key Entity Information and Management.....	iii
3.	The Board of Governors	ix
4.	Key Management Team	xiv
5.	Chairman's Statement.....	xvii
6.	Report of the Principal.....	xviii
7.	Statement of Performance against Predetermined Objectives	xxi
8.	Corporate Governance Statement.....	xxiii
9.	Management Discussion and Analysis	xxvi
10.	Environmental And Sustainability Reporting Statement	xxix
11.	Report of the Board of Governors	xxx
12.	Statement of Board of Governors Responsibilities	xxxii
13.	Report of the Independent Auditor	xxxiii
14.	Statement of Financial Performance For The Year Ended 30 June 2025	1
15.	Statement of Financial Position As At 30th June 2025.....	2
16.	Statement of Changes in Net Assets for The Year Ended 30 June 2025.....	3
17.	Statement of Cash Flows For The Year Ended 30 June 2025	4
18.	Statement of Comparison of Budget & Actual amounts For Year Ended 30 June 2025	5
19.	Notes to the Financial Statements.....	7
20.	Appendices.....	28

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

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.
MWTVCC	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.
AI	Artificial Intelligence.

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 has seven academic departments i.e. Electrical department, Mechanical department, Building department, Hospitality department, Computing and Informatics department, Agricultural engineering department and Business department and offers the following courses examined by KNEC, CDACC and NITA:

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

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

4. Professionalism
5. Responsiveness
6. Creativity
7. Innovation
8. Transparency

Strategic objectives

The strategic objectives are:

1. To increase access to quality TVET training to 5000 trainees by 2028.
2. To provide adequate infrastructure to support the rapidly expanding programmes.
3. To expand and harness use of ICT integration.
4. Development of quality management systems to ensure college programmes and activities are up to standards expected.
5. To promote technology transfer through linkages with institutions and the community.
6. To provide qualified and holistic graduates.
7. To extend technological solutions through research in appropriate and emerging technologies.
8. To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation.

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.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

SN.	Designation	Name
1.	Principal	Mr. Job Washuma
2.	Deputy Principal Academics	Mr. Charles Lulei
3.	Deputy Principal Finance	Ms. Jane Wamalwa
4.	Registrar	Mr. Josephat Mutai- to 08/11/2024 Mr. Albert Khamala- from 18/02/2025
5.	Dean of Students	Ms. Lilian Injera
6.	Head of Finance	Ms. Carolyn 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

The purpose of an Audit Committee is to provide a structured, systematic oversight of the College's governance, risk management and internal control practices. The Committee supports the Governing Body and management by providing advice and guidance on the adequacy of the College's initiatives for:

- a. Values and ethics
- b. Governance structure
- c. Risk management
- d. Internal control framework
- e. Oversight of the internal audit activity, external auditors and other providers of assurance.
- f. Financial statements and public accountability reporting.

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. The Audit Committee Charter sets out the authority of the Committee to carry out the responsibilities established by the Governing Body.

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,

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

training, assessment and trainees' welfare. They also identify and recommend performance indicators relating to trainees' attainment, behaviors 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.

(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.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

Key Entity Information and Management (Continued)


(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

3. The Board of Governors

SN.	Member	Details
1.	 <p>Mrs. Lynette A. Odondi PhD International Relation BOG Chair Up to 08/02/2025</p>	<p>Date of birth: 1961 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). 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. 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</p>

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

		<p>European Union's (EU) Community Development Trust Fund (CDTF); Regional Management Focal Point, East and Central Africa Regional Office (ECARO) and Human Resources Officer for Somalia Programme, Save the Children (UK): Personnel and Administration Manager, Catholic Relief Services (CRS-Sudan/Uganda); Cotton Classifier, Cotton Board of Kenya; Instructor, Dairy Training Institute, Naivasha; and Librarian, Kenya Medical Research Institute (KEMRI), Kisumu.</p>
<p>2.</p>	 <p>Dr. Geoffrey Kimutai Doctorate in Human Resource Management BOG Member Up to 08/02/2025</p>	<p>Date of birth: 21/06/1982 Dr. Geoffrey Kimutai is a hands-on professional with over 14 years of experience in the Human Resource field including experience in organizational development, training and development, benefits, employee communication, employee relations, policy writing, human resource department foundational design and support for small to mid-size companies. His specialization in Human Resource Management up to doctorate level in teaching and research is evidence of his mastery of human resource management ideals required in advising organizations at the board level. Dr. Kimutai is a full member of the Institute of Human Resource Management and an Associate member of the Kenya Institute of Management.</p>
<p>3.</p>	 <p>Ms. Pauline K. Oyugi BSc. in Horticulture BOG Member Up to 08/02/2025</p>	<p>Date of birth: 24/03/1961 Qualifications: BSc. in Horticulture-Egerton University. Master of Business Administration (HRM)-Kenyatta University PhD Strategic Management-Kisii University ongoing completed coursework Professional Experience: -Environmental, health safety management. -Good manufacturing practices (GMP) -Sustainable Agricultural Management -Lead auditor ISO standards (9001:2000&22000:2005). -Corporate governance. -KAIZEN activities. -Several years of experience in tea factory management and tea manufacture (both CTC and orthodox). -Experience in agricultural field extension works.</p>

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

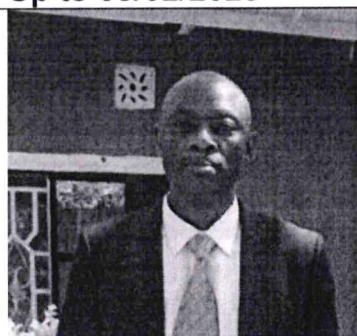


Ms. Faith M. L. Ngaira
BSc. Electrical Engineering (Telecommunications and Microwave Option)
Chair- Education, Training and Research Committee.
Up to 08/02/2025

Date of birth: 12/05/1952

Qualifications: BSc. Electrical Engineering (Telecommunications and Microwave Option) from the University of Nairobi (1975)

Professional Experience: Lecturer, Engineering Department at Kenya Polytechnic (1977-1987). Part-time lecturer University of Nairobi, Electrical Engineering Department (2001). Currently a part-time lecturer at Technology Development Centre (TDC), Athi River and Trans Eastern Airline Aviation College (TEAAC) (since 2009). She is an Industrial Trainer involved in training on safety and electrical installations (since 1987).



Mr. Job Washuma
Bachelor of Technology Education
Principal/ BOG secretary.

Date of birth: 04/04/1971

Qualifications: Bachelor of Technology Education, Moi University (1996) - Mechanical Production (Metal Work Technology option)

Personal Experience: Teaching Experience of About 27 Years as Follows;
Secondary School 5 Years (1996).
Institute of Technology 5 Years (2000 – 2006)
National Teacher Trainer (Cemastea) Mathematics Department 2 Years (2006 - 2008).
National Polytechnic 11 Years (2008 – 2019).
Vocational Training College 4 Years (2019 – To Date).

Local Training Programs.

Has attended several trainings within the country.

International Training Program

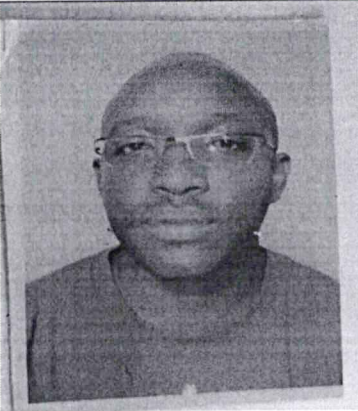

Vocational Training and Curriculum Development for Kenyan Managers in South Korea – sponsored by Gok and KOICA (Korea International Cooperation Agency).

Microsoft Certified Educator (MCE) by Microsoft and Gok.

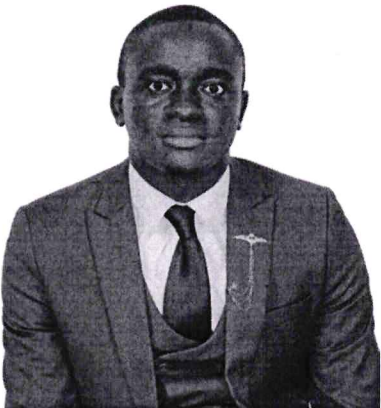

Other Professional Responsibilities Held.

Master Trainer – Trans Nzoia County – Digital Literacy Program (DLP).

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**




<p>6.</p>	 <p>Eng. Wilson Rutinu BSc Mechanical Engineering BOG Member Up to 08/02/2025</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>
<p>7.</p>	 <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>

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

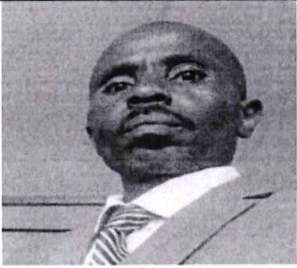
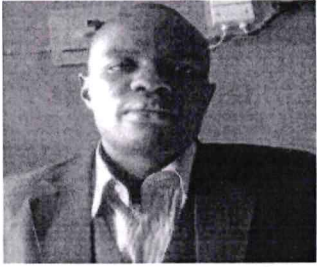


3.	 <p>Mr. Flavian Mulama LLB/Law Chair, Audit and Risk Management Committee Up to 08/02/2025</p>	<p>Date of Birth: 16/12/1992</p> <p>Qualification:</p> <ol style="list-style-type: none"> 1. Bachelor of Laws (LLB) from Moi University School of Law. 2. Postgraduate Diploma from the Kenya School of Law <p>Professional Experience:</p> <ol style="list-style-type: none"> 1. An advocate of the High Court of Kenya (2018 to date) 2. Commissioner of oaths 3. Magistrate in the Judiciary <p>Other responsibilities:</p> <ol style="list-style-type: none"> 1. Member Young Lawyers of East Africa Law Society 2. Member Law Society of Kenya Young Lawyers Committee 3. Secretary General Law Society of Kenya West Kenya Branch (2022-2024) 4. Secretary General Law Society of Kenya Kakamega Chapter (2020-2024) 5. National Chairperson Ambassadors of Worldwide Brotherhood -Kenya 6. BOG member MWTVC <p>Chairperson Audit and Risk Committee MWTVC.</p>
9.	 <p>Mr. Joseph Sunguti County Director of TVET</p>	<p>Mr. Joseph Sunguti in his capacity as the County Director TVET (Kakamega and Vihiga Counties) represents the PS on the Board.</p> <p>He holds a Masters of Education degree (Distance Learning) of UoN. Bachelor of Education degree of UoN (Business & Geography)</p> <p>Has attended the Certificate in Strategic Leadership Development Programme.</p> <p>Has vast experience as a teacher Trainer and also as a Technical Trainer. He is a Curriculum Developer and Policy implementer.</p>

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**




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>

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

<p>4.</p>	 <p>Mr. Josephat Mutai Registrar BED Technology To 08/11/2024</p>  <p>Mr. Albert Khamala MSc Energy Engineering From 18/02/2025.</p>	<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>
<p>5.</p>	 <p>Ms. Lilain Injera Dean of Trainees MBA Management Information Systems.</p>	<p>Charged with the verification of the adequacy of instruction, monitors academic integrity, and is responsible for trainee academic progress and general welfare</p>
<p>6.</p>	 <p>Ms. Carolyne Odongo Accountant CPA III</p>	<p>In charge of the college accounts and preparation of the financial statements.</p>

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

7.	 Ms. Phelisters Andati BSc Business Management Procurement Option	In charge of the college's procurement and planning.
8.	 Mr. Moses Opondo PC Coordinator BA, PGDE.	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.
9.	 Mr. Thomas Shiundu Internal Quality Assurance Diploma In Technical Education.	Charged with the responsibility of ensuring quality, consistent, and effective services and systematic processes and practices are implemented within the college.
10.		

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

5. Chairman's Statement

The Board chairperson's term expired on 08/02/2025 and at the close of the financial year, a new board had not been constituted.

Mumias West Technical and Vocational College

Annual Report and Financial Statements for the year ended 30th June 2025

6. Report of the Principal

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

1. The Board

The first Board of Governors members were appointed on 5th October 2018 by the Cabinet Secretary Ministry of Education in line with the TVET Act 2013. Their tenure came to an end on 5th October 2021. The second Board of Governors members were appointed on 10th May 2022 consisting of seven members and the County Director TVET. They were inaugurated on 6th April 2022, inducted on 5th and 6th May 2022 and their term came to an end on 08/02/2025. The nomination exercise for the third board was done in February 2025, and by the close of the financial year, a new board had not been constituted.

2. Enrolment

The college's total enrolment since inception to 30th June 2025 was one thousand four hundred and seventy-seven (1,477). Of this total, a number of them had completed their studies and a few had dropped. The total number of trainees in session during the financial year under review was six hundred and forty seven (647) trainees. The college uploaded all the six hundred and forty-seven (647) into the TVET MIS but only a few of them received Government funding.

3. Courses Offered

The college was registered and accredited to offer several courses ranging from artisan to diploma. It offers KNEC, CBET and NITA courses. Plans are underway for other courses offered by other bodies. The college embraced CBET modularization system.

4. KNEC exams

The college did two KNEC series exams during the Financial Year 2024-2025, these were July 2024 and November 2024 series and all CBET and NITA series. The results were released and the performance of our candidates in this examination was good.

5. Human Resources (HR)

The college has a total of 28 trainers posted by the Public Service Commission (PSC) and 21 trainers and 4 interns have also been employed by the Board. The college has 17 support staff.

6. 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.

7. 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 ICT 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) seater bus for the college during the financial year under review. The National Government donated fifty Jitume computers while Mumias West CDF refurbished the Jitume lab.

8. 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

10. CHALLENGES

The college had several challenges among them being;

1. Lack of workshops and workshop equipment for practical lessons.
2. Insufficient number of classrooms for the increased enrolment.
3. Insufficient rooms for emerging offices.
4. Lack of sufficient land space for the varied activities of the college.
5. Delayed and under disbursement of funds thus not able to work as per the work plan.
6. High dropout rate especially at examination registration time due to lack of fee for exam registration.
7. Inadequate trainers.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

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



Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

7. Statement of Performance against Predetermined Objectives

Mumias West Technical and Vocational College has 8 strategic pillars and objectives within the current Strategic Plan for the FY 2023/2024- FY 2027/2028. These strategic pillars are as follows:

Pillar1: To increase access to quality TVET training to 5000 trainees by 2028

Pillar 2: To provide adequate infrastructure to support the rapid expanding programmes

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

Pillar 4: Development of quality management systems to ensure college programmes and activities are up to standards expected.

Pillar 5: To promote technology through linkages with institutions and the community.

Pillar 6: To provide qualified and holistic graduates

Pillar 7: To extend technological solutions through research in appropriate and emerging technologies.

Pillar 8: To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation.

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 2024/25 period for its eight (8) strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
To increase access to quality TVET training to 5000 trainees by 2028.	Increase access to quality TVET training	Increased trainee enrolment.	Increase enrolment	Total enrolment since inception 1500
To provide adequate infrastructure to support the rapid expanding programmes.	Provision of adequate infrastructure.	Workshops and training materials and equipment.	Construct Building, Mechanical and Electrical Workshops and acquire training materials and equipment	Building, Mechanical and Electrical Workshops constructed and some training materials and equipment acquired.
To expand and harness use of ICT integration.	Expand and harness ICT integration use.	Reference materials and books, Jitume LAB, Internet Infrastructure,	Equip the library with soft and hard reference materials and	Library equipped with soft and hard reference materials and books, 50 working

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

		50 computers devices. Functional ICT Lab.	books, 50 working computers	computers installed, internet infrastructure enhanced.
Development of quality management systems to ensure college programmes and activities are up to standards expected.	To have in place modern ERPS and developed policies and manuals.	Management Information System, Policies and manuals.	To acquire modern ERPS and develop policies and manuals.	Policies and manuals developed.
To promote technology through linkages with institutions and the community.	To promote technology	Linkages and Collaboration.	Sign MOUs with Nasio Trust, SHOFCO, 12 in company training companies and GIZ.	Signed MOUs with Nasio Trust, SHOFCO, GIZ and over 20 in company training companies.
To provide qualified and holistic graduates.	Qualified and holistic graduates.	TVET graduate.	Expose trainees to KNEC, NITA and CDDAC exams and industrial attachment after completion of every module.	A number of trainees were exposed to KNEC and CDACC exams and proceeded to industrial attachment after the exams.
To extend technological solutions through research in appropriate and emerging technologies.	Extend technological solutions.	Internet	Increase internet bandwidth	Internet bandwidth increased.
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 and incorporation of AI in Projects developed.	Automation projects created.

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 established corporate governance guidelines which provided a framework for the effective governance of the college. The guidelines addressed 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 term expired on 08/02/2025 except for one member and they had the following meetings with attendance as indicated below before the end of their tenure;

1. Full Board Meetings	4
2. Education, Training and Research Committee Meetings	1
3. Finance, Planning and Development Committee Meetings	2

The first full board meeting was held on 6/7/2024 and attended by the following members;

1. Ms. Lynette A Odondi Board Chairperson
2. Mr. Joseph Sunguti County Director TVET
3. Ms. Faith Ngaira Chairperson Education, Training and Research Committee
4. Dr. Geoffrey Kimutai Board Member
5. Dr. Christine Odinga Chairperson Finance, Planning and Development Committee
6. Mr. Flavian Mung'ahu Chairperson Audit and Risk Management Committee
7. Eng. Wilson Rutinu Board Member
8. Job Emitati Washuma Board Secretary

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

The first Finance, Planning and Development Committee meeting was held on 13th July 2024 and the following members attended;

1. Dr. Christine Odinga Chairperson Finance, Planning and Development Committee
2. Mr. Joseph Sunguti County Director TVET
3. Dr. Geoffrey Kimutai Board Member
4. Eng. Wilson Rutinu Board Member
5. Job Emitati Washuma Principal/Board Secretary

The second full BoG meeting was virtual held on 14/07/2024 and the following members attended;

1. Ms. Lynette A Odondi Board Chairperson
2. Mr. Joseph Sunguti County Director TVET
3. Ms. Faith Ngaira Chairperson Education, Training and Research Committee
4. Dr. Geoffrey Kimutai Board Member
5. Dr. Christine Odinga Chairperson Finance, Planning and Development Committee
6. Mr. Flavian Mung'ahu Chairperson Audit and Risk Management Committee
7. Eng. Wilson Rutinu Board Member
8. Job Emitati Washuma Principal/Board Secretary
9. Pauline Oyugi Board Member

The first Education, Training and Research Committee meeting was held on 04/10/2024 and attended by the following members;

1. Mrs. Faith Ngaira - Chairperson- Education, Training and Research.
2. Mr. Joseph Sunguti- County Director TVET
3. Mr. Geoffrey Kimutai- BOG Member
4. Eng. Wilson Rutinu- BOG Member
5. Mr. Job Emitati Washuma Principal/ BOG Secretary

The second Finance, Planning and Development Committee meeting was held on 11/10/2024 and the following members attended;

1. Dr. Christine Odinga Chairperson Finance, Planning and Development Committee
2. Mr. Joseph Sunguti County Director TVET
3. Dr. Geoffrey Kimutai Board Member
4. Job Emitati Washuma Principal/Board Secretary

The third full BoG meeting was held on 03/01/2025 and the following members attended;

1. Ms. Lynette A Odondi Board Chairperson
2. Mr. Joseph Sunguti County Director TVET
3. Ms. Faith Ngaira Chairperson Education, Training and Research Committee
4. Dr. Geoffrey Kimutai Board Member
5. Dr. Christine Odinga Chairperson Finance, Planning and Development Committee
6. Mr. Flavian Mung'ahu Chairperson Audit and Risk Management Committee

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

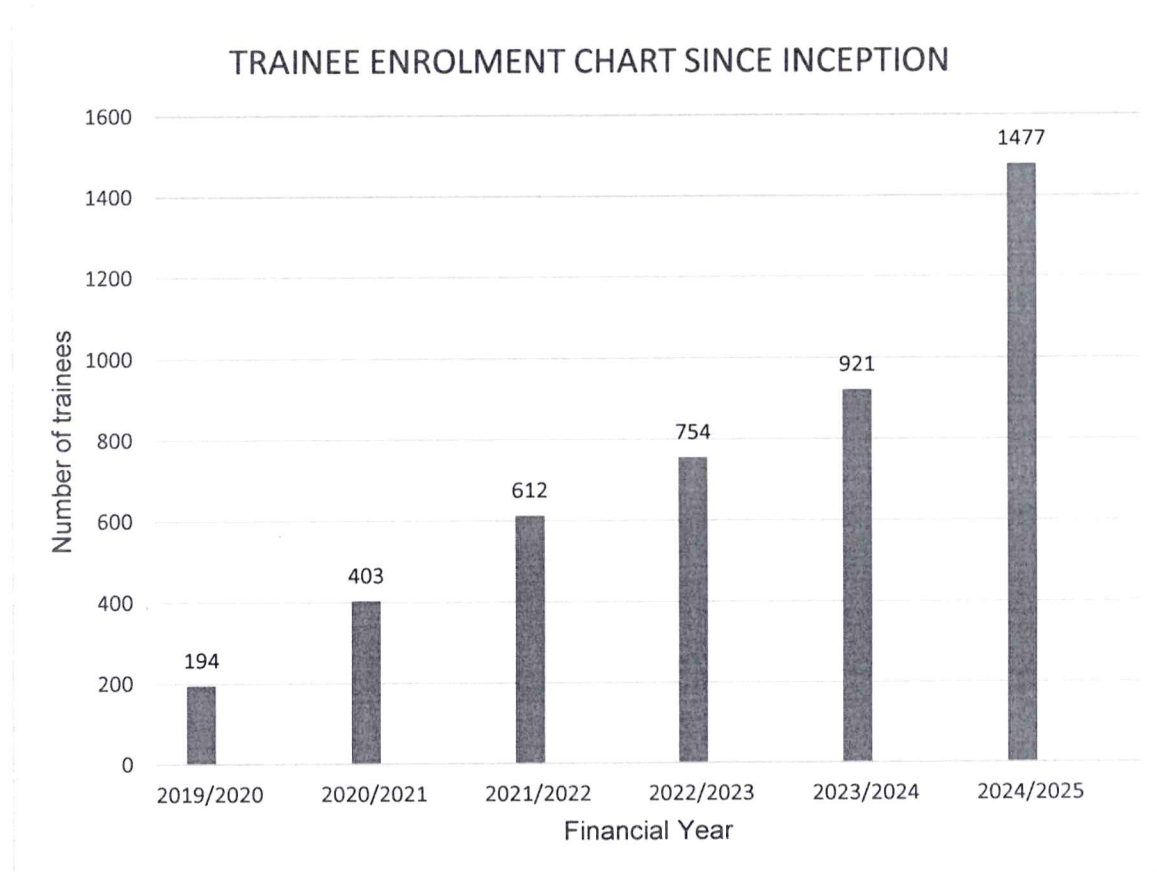
7. Eng. Wilson Rutinu Board Member
8. Job Emitati Washuma Principal/Board Secretary

The fourth full BoG meeting was virtual held on 10/01/2025 and the following members attended;

1. Ms. Lynette A Odondi Board Chairperson
2. Mr. Joseph Sunguti County Director TVET
3. Ms. Faith Ngaira Chairperson Education, Training and Research Committee
4. Dr. Geoffrey Kimutai Board Member
5. Dr. Christine Odinga Chairperson Finance, Planning and Development Committee
6. Mr. Flavian Mung'ahu Chairperson Audit and Risk Management Committee
7. Eng. Wilson Rutinu Board Member
8. Job Emitati Washuma Principal/Board Secretary

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). In the Financial Year 2023/2024, an additional one hundred and sixty-seven (167) more trainees were admitted bringing the total to nine hundred and twenty-one (921). In the financial year under review, five hundred and fifty-six (556) more trainees were admitted leading to a total of one thousand four hundred and seventy-seven (1,477) trainees admitted since inception as indicated in the chart below:



Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

Of the one thousand four hundred and seventy-seven (1,477) trainees, six hundred and forty seven (647) trainees were in session during the financial year 2024/2025. These comprised of one hundred and an eighty-three (183) under the old model of funding and four hundred and sixty-four (464) under the new model of funding.

During this financial year under review, the college received a total of Kenya Shillings nine million six hundred and sixty thousand four hundred fifteen (9,660,415) from the Government. This comprised of Kenya Shillings seven million eighty-one thousand four hundred fifty (7,081,450) Capitation grant funding and Kenya Shillings two million five hundred and seventy-eight thousand nine hundred sixty-five (2,578,965) scholarship grant funding. The A in A collected by the college during the year amounted to Kenya Shillings twenty-nine million seventy-seven thousand three hundred seventy-eight (29,077,378) comprising of fees collected from trainees', sale of goods, interest from the college ABSA bank account and sale of tenders.

The College's receivable from the rendering of services was Kenyan shillings eighteen-million seventy-three thousand eight hundred eight fourty one (18,073,841), this was largely brought about by a lack of HELB disbursement to trainees who successfully applied but never received and none disbursement of scholarship grants to trainees who applied for as well as under disbursement of capitation grants.

The total expenditure for the Financial Year ended June 2024/2025 was Kenyan shillings thirty-nine million seven hundred and eighty thousand seven hundred nineteen (39,780,779).

The total trade payables amounted to Kenya shillings eleven million one hundred and thirty-five thousand nine hundred thirty-seven (11,135,937)

The project that the college completed during the Financial Year ended 30th June 2025 was Putting in place a functional Jitume laboratory financed by the National Government and 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 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.
- f) Delayed disbursement of funding from GOK.
- g) Delayed supplier debts payments and internal reimbursements and debts payment that could lead litigation.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

- h) Low financial ability that leads to poor acquisition of training of training facilities.
- i) Underfunding of the budget
- j) Uncollected fees from the trainees- trainee fee arrears.

Material arrears that the college had during the close of the financial year ended on 30th June 2025 were pending bills of Kenya shillings eleven million one hundred and thirty-five thousand nine hundred thirty-seven (11,135,937).

10. 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

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

Employee welfare

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

Corporate Social Responsibility / Community Engagements

During the Financial Year ending June 30th, 2025, the college had financial constraints though it's worth noting that the college carried out some outreach programmes to the community around the college. This included allowing the surrounding households to draw water as and when they require it, hiring college bus and affordable rates and enhancing technology through the use of Jitume ICT lab by the community. The trainees boost the economy of the local community since they are tenants of the community. Security light in the market is located within the college land.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

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, 2025, 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 college for the year ended June 30 2025 are set out on page 1 to 7

Board of Governors

The members of the Board who served during the year are shown on page ix-xiii. During the year six (6) Board members term came to an end on 08/02/2025.

Auditors

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

By Order of the Board



.....
Secretary of the Board
Nairobi

Date: 05/11/2025



12. Statement of Board of Governors Responsibilities

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

The Board members are responsible for the preparation and presentation of the college's financial statements, which give a true and fair view of the state of affairs of the college for and as at the end of the financial year (period) ended on June 30, 2025. 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 entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.


The Board members accept responsibility for the college's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the TVET Act. The Board members are of the opinion that the college's financial statements give a true and fair view of the state of college's transactions during the financial year ended June 30, 2025, and of the college's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the college, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

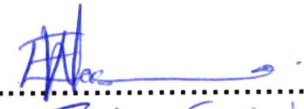
In preparing the financial statements, the Principal has assessed the college's ability to continue as a going concern. Nothing has come to the attention of the Board members to indicate that the college will not remain a going concern for at least the next twelve months from the date of this statement.

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

Approval of the financial statements

The college's financial statements were approved by the Board on 05/11/2025
and signed on its behalf by:


.....
Name Joseph B. Sunguti
Chairperson of the Board


.....
Name Job E. Washumb
Accounting Officer/Principal



REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mumias West Technical and Vocational College set out on pages 1 to 30, which comprise of the statement of financial

Report of the Auditor-General on Mumias West Technical and Vocational College for the year ended 30 June, 2025

position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year 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, 2025 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 Technical and Vocational Education and Training Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Current Portion of Receivables from Exchange Transactions

The statement of financial position and Note 17 to the financial statements reflects current portion of receivables from exchange transactions balance of Kshs.18,073,841. However, the supporting ledger provided lacked key details including student admission or registration numbers to uniquely identify each student, invoiced amounts, payments made during the year and outstanding balances. Further, review of the receivables aging analysis revealed students debtors amounting to Kshs.8,982,800 had been outstanding for more than twelve months and there was no evidence that Management made efforts to collect the long outstanding debts. Additionally, provision for bad and doubtful debts was not made in the financial statements.

In the circumstances, the accuracy, validity and full recoverability of current portion of receivables from exchange transactions balance of Kshs.18,073,841 could not be confirmed.

2. Lack of Land Ownership Documents

The statement of financial position reflects property, plant and equipment balance of Kshs.154,406,822 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.

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 final receipts budget and actual amounts on comparable basis of Kshs.63,668,400 and Kshs.38,737,793 respectively, resulting to under-funding of Kshs.24,930,607 or 39% of the budget. Similarly, the College spent Kshs.31,232,432 against an actual receipts of Kshs.38,737,793 resulting to an under-expenditure of Kshs.7,505,361 or 19% of the actual receipts.

In the circumstances, Management did not observe fiscal discipline.

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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the report for the previous year, issues were raised under Report on the Financial Statements, Emphasis of Matter, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance, as detailed in **Appendix I**. However, although Management has indicated that some of the issues have been resolved under implementation status of Auditor-General's recommendations section of the financial statements, no evidence was provided for audit review indicating whether or not the issues had been resolved. Further, no justification has been provided for the delay in resolving the other issues.

In the circumstances, the issues remain unresolved.

Other Information

Management is responsible for the Other Information set out on page iii to xxxii which comprise of Key Information and Management, The Board of Governors, Key Management Team, Chairman's Statement, Report of the Principal, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, 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 and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters 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

1. Non-Remittance of Statutory Deductions

The statement of financial position reflects trade and other payables from exchange transactions balance of Kshs.11,135,937 which, as disclosed in Note 20 to the financial statements includes outstanding statutory deductions of Kshs.671,621.

In the circumstances, the College risks penalties and interest charges arising from the non-remittance of statutory deductions.

2. Non-Compliance with Law on Ethnic Diversity

Review of payroll records revealed that out of the seventy-four (74) employees and eight (7) board members, fifty-nine (59) or 79% were from the dominant community. The Board comprises of two (2) out of seven (7) or 29%, teaching staff forty-five (45) out of fifty-five

(55) or 82%, and non-teaching staff twelve (12) out of nineteen (19) or 63% were from the dominant community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment should employ more than one-third of its staff from the same ethnic community.

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

3. Long Outstanding Trade and Other Payables from Exchange Transactions

The statement of financial position and Note 20 to the financial statements reflects trade and other payables from exchange transactions balance of Kshs.11,135,937. However, the aging analysis revealed that the balance includes payables amounting to Kshs.2,151,664 that had been outstanding for more than twelve months. The Management did not provide evidence of efforts made to settle the long outstanding payables. This was contrary to Regulation 42(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states debt service payments shall be a first charge on the Consolidated Fund and the Accounting Officer shall ensure this is done to the extent possible that the Government does not default on debt obligations.

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 effect of the matters 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

1. Lack of Risk Management Policy

During the year under review, the college did not have a risk management policy in place and therefore, had no approved processes and guidelines on how to mitigate operational, legal and financial risks. In addition, the Management did not perform formal risk assessments on all key financial risk areas such as cash, revenue and expenditure.

In the circumstances, the effectiveness of risk management could not be confirmed.

2. Information and Communication Technology (ICT) Internal Control Weaknesses

During the year under review, the Institution did not have ICT strategic plan, ICT continuity plan, disaster recovery plan and ICT security policy to ensure data confidentiality, integrity and availability. Further, there was no ICT strategic or steering committees for implementation of ICT governance to safeguard its assets and no backups was being implemented by the institution.

In the circumstances, the College is prone to possible loss of critical data and information in case of a disaster.

3. Lack Approved Staff Establishment

The statement of financial performance reflects employee costs amount of Kshs.11,126,352. However, review of the human resource function of the College revealed that there was no approved salary structure, staff establishment and terms and conditions of service.

In the circumstances, Management may not be able to adequately plan for the optimal number of employees to offer services to its stakeholders.

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 the 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 the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and 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 applicable basis of accounting unless Management is aware of the intention to cease operations.

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

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

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.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 November, 2025

Appendix I

Unresolved Prior Year Matters

Reference No. of the Auditor-General's Report	Observation
	Report on the Financial Statements
1	Unsupported Receivables from Exchange Transactions Balance
2	Lack of Land Ownership Documents
3	Inaccuracies in the Annual Report and Financial Statements
	Emphasis of Matter
	Budgetary Control and Performance
	Report on Lawfulness and Effectiveness in the Use of Public Resources
	Non-Compliance with Staff Ethnicity Requirements
	Report on Effectiveness of Internal Controls, Risk Management and Governance
	Lack of Approved Policies


**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**


14. Statement of Financial Performance for the Year Ended 30 June 2025


	Notes	FY	FY
		2024/2025	2023/2024
		Kshs	Kshs
Revenue from non-Exchange transactions			
Transfers from other National Government entities	6	9,660,415	15,016,694
		9,660,415	15,016,694
Revenue from Exchange transactions			
Rendering of services- fees from students	7	28,145,121	19,116,392
Sale of goods	8	874,700	136,450
Finance income	9	18,557	5,851
Miscellaneous income	10	39,000	0
		29,077,378	19,258,693
Total Revenue		38,737,793	34,275,387
Expenses			
Use of goods and services	11	17,631,978	17,374,693
Employee costs	12	11,126,352	7,172,995
Board Expenses	13	1,535,522	2,553,325
Depreciation	14	8,548,287	6,554,062
Repairs and maintenance	15	938,580	400,868
		39,780,719	34,055,943
Other Gains/(Losses)		0	0
Net surplus/(deficit) for the year		(1,042,926)	219,444

(The notes set out on pages 07 to 26 form an integral part of the Annual Financial Statements).

The Financial Statements set out on pages 01 to 06 were signed by:


.....
Chairman of the Board
Joseph B. Sunguti
Date 05/11/2025


.....
Principal
Job K. Alashum
Date 05/11/2025


.....
Finance Officer CPA SIMON
ICPAK No 28667
Date 05/11/2025

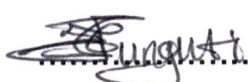
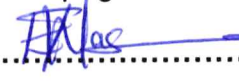



**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

15. Statement of Financial Position as at 30th June 2025

Description	Notes	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	16	174,641	455,694
Current portion of receivables from exchange transactions	17	18,073,841	8,982,800
Inventory	18	4,880,843	
Total Current Assets		23,129,325	9,438,494
Non-Current Assets			
Property, plant, and equipment	19	154,406,822	157,065,599
Total Non-Current Assets		154,406,822	157,065,599
Total Assets (A)		177,536,147	166,504,093
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	20	11,135,937	4,101,957
Total Current Liabilities		11,135,937	4,101,957
Non-Current Liabilities		0	0
Total Liabilities (B)		11,135,937	4,101,957
Net Assets (A-B)		166,400,210	162,402,136
Represented By:			
Revaluation Reserves		144,716,333	144,716,333
Accumulated Surplus		16,642,877	17,685,803
Capital Fund		5,041,000	0
Net Assets		166,400,210	162,402,136

The Financial Statements set out on pages 01 to 06 were signed by:

		
Chairman of the Board	Principal	Finance Officer
Joseph B. Sunguti	Job K. Kambumwa	CPA SIMON SHISUNGU
Date 05/11/2025	Date 05/11/2025	ICPAK No 28667
		Date 05/11/2025

Note:

Capital fund includes Jitume computers from the National Government and refurbishment of Jitume lab by Mumias West CDF.



16. Statement of Changes in Net Asset for the Year Ended 30 June 2025

Description	Revaluation reserve	Accumulated Fund	Capital Grants/Fund	Total
At July 1, 2023	-	17,466,359	-	17,466,359
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	219,444	-	219,444
Capital grants received during the year	144,716,333	-	-	-
Transfer of depreciation/amortisation from capital	-	-	-	-
At June 30, 2024	144,716,333	17,685,803	-	162,402,136
At July 1, 2024	144,716,333	17,685,803	-	162,402,136
Revaluation gain	-	-	-	-
Surplus/(deficit) for the year	-	(1,042,926)	-	(1,042,926)
Capital grants received during the year	-	-	5,041,000	5,041,000
Transfer of depreciation from capital	-	-	-	-
At June 30, 2025	144,716,333	16,642,877	5,041,000	166,400,210

Note:

Capital fund includes Jitume computers from the National Government and refurbishment of Jitume lab by Mumias West CDF.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

17. Statement of Cash Flows for the Year Ended 30 June 2025

Description	Note	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other National Government entities	6	9,660,415	15,016,694
Rendering of services- fees from students	7	10,071,280	10,133,592
Sale of goods	8	874,700	136,450
Finance income	9	18,557	5,851
Miscellaneous income	10	39,000	0
Total Receipts		20,663,952	25,292,587
Payments			
Use of goods and services	11	10,750,417	14,895,136
Employee costs	12	7,797,276	6,500,945
Board Expenses	13	1,504,022	2,421,325
Repairs and maintenance	14	598,480	127,368
Total Payments		20,650,195	23,944,774
Net Cash Flows from operating activities		13,757	1,347,813
Cash flows from investing activities			
Purchase of property, plant, equipment		(294,810)	(1,456,605)
Net cash flows used in investing activities		(294,810)	(1,456,605)
Cash flows from financing activities		0	0
Net (Decrease) in Cash and Cash equivalents		(281,053)	(108,792)
Cash and Cash equivalents at 1 JULY	16	455,694	564,486
Cash and Cash equivalents at 30 JUNE	16	174,641	455,694

18. Statement of Comparison of Budget & Actual amounts For Year Ended 30 June 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Utilization Difference
	Kshs	Kshs	Kshs	Kshs	Kshs	%
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Receipts						
Transfers from other National Government entities	29,758,200	0	29,758,200	9,660,415	20,097,785	32%
Rendering of services- fees from students	33,610,200	0	33,610,200	28,145,121	5,465,079	84%
Sale of goods	300,000		300,000	874,700	(574,700)	292%
Finance income	0	0	0	18,557	(18,557)	0%
Miscellaneous Income	0	0	0	39,000	(39,000)	0%
Total Receipts	63,668,400	0	63,668,400	38,737,793	24,930,607	61%
Payments						
Use of goods and services	42,846,400	0	42,846,400	17,631,978	25,214,422	41%
Employee costs	14,839,000	0	14,839,000	11,126,352	3,712,648	75%
Board Expenses	4,240,000	0	4,240,000	1,535,522	2,704,478	36%
Repairs and maintenance	1,743,000	0	1,743,000	938,580	804,420	54%
Total Expenditure Payments	63,668,400		63,668,400	31,232,432	32,435,968	49%
Surplus				7,505,361		

Budget notes

1. The differences between actual and budgeted amounts (10% over/ under) IPSAS 24.14 was brought about by the none disbursement of government grants.

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	7,505,361
1	Reason for differences -Depreciation	(8,548,287)
	Deficit as per the statement of Financial Performance	(1,042,926)

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 except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the college's accounting policies. There were no areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements made. 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 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 2025**

3. Adoption of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There are no new and amended standards issued in the financial year.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 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 cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. No expected impact.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. No expected impact.
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 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 recognised as assets if they meet the criteria in the standard. IPSAS 45 has an 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. No expected impact.
IPSAS 46: Measurement	Applicable 1st January 2025

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

	<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. No expected impact.</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. No expected impact.</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. No expected impact.</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. No expected impact.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

	<p>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</p> <p>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p> <p>No expected impact.</p>
--	---

iii. **Early adoption of standards**

The College did not early – adopt any new or amended standards in the financial year.

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

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.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

b) Budget information

The original budget for FY 2024/2025 was approved by the Board on **14/04/2024**. Subsequent revisions or additional appropriations were not made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals to conclude the final budget. The college's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of Cashflows has been presented.

c) Taxes

Current income tax

The college is exempt from paying taxes as per the Income Act.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

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 college recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

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.

e) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

After initial recognition, inventory is measured at the lower of cost and net realizable value.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the college.

f) 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 directors, the principal and senior managers.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

g) Cash and cash equivalents

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

h) Comparative figures

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

i) 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, 2025.

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.

Estimates and assumptions.

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

Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the 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 2025**

6. Transfers from other National Government entities

Description	Insert Current F2024/2025	Insert Comparative FY 2023/2024
	Kshs	Kshs
Unconditional Grants		
Capitation Grants	7,081,450	9,443,925
Operational Grant	0	500,000
Scholarship Grants	2,578,965	5,072,769
Total unconditional Grants	9,660,415	15,016,694
Conditional Grants amortised/ recognised in revenue	0	0
Total Government Grants and Subsidies	9,660,415	15,016,694

(a) Transfers from other Government entities (Categorized)

Name of the Entity Sending the Grant	Amount recognized to Statement of Financial performance *	Amount deferred under deferred income	Amount recognised in capital fund.	Total grant income during the year 2024/2025	Comparative FY 2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Ministry of Education State Department for Technical Vocational Education and Training	9,660,415	0	0	9,660,415	15,016,694
Total	9,660,415	0	0	9,669,415	15,016,694

The details of the reconciliation have been included under appendix iii

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

7. Rendering of Services

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Tuition Fees	13,607,040	5,696,116
Personal Emoluments	5,552,202	4,322,955
Electricity and water	1,284,356	896,192
Transport and travelling	1,300,487	1,173,978
Activity Fees	1,098,685	1,028,731
Repairs, maintenance and improvement	1,375,816	522,533
Computer fee	187,500	693,905
Student council fee	196,500	692,000
Insurance fee	301,000	259,500
Student ID fees	31,000	226,500
Caution money fee	31,000	226,500
Medical fees	321,600	420,434
Industrial Attachment Fees	133,568	923,153
Examination Fees	2,574,567	1,908,895
Registration Fees	94,000	71,000
KUCCPS	55,800	54,000
Total Revenue from The Rendering of Services	28,145,121	19,116,392

Total school fee broken down into different vote heads

8. Sale of Goods

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Computer packages		12,000
Proceeds from bus hire	874,700	104,500
Sale of farm produce		9,800
Accommodation		9,350
Food and beverage department		800
Total Revenue from Sale of Goods	874,700	136,450

Revenue from Income Generating Activities

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

9. Finance Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Interest income from SBSA bank account	18,557	5,851
Total finance income	18,557	5,851

Interest earned from bank account

10. Miscellaneous Income

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Income from sale of tender	39,000	0
Total other income	39,000	0

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

11. Use of Goods and Services

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Teaching and learning materials	3,920,420	3,386,939
Industrial attachment costs	646,993	361,536
Linkages and collaboration /Dual training expenses	395,605	85,950
Electricity	543,300	322,500
Activity expenses	515,700	886,110
Welfare expenses	105,555	186,400
Conference participation fee	374,420	164,634
Internal recruitment expenses	0	517,500
PC expenses	246,700	361,910
Annual Subscriptions	257,255	202,775
Advertising and Marketing	213,850	64,500
Examination fees	2,847,216	1,901,390
Internal audit services expenses	10,000	355,885
Kitchen consumables	1,162,780	986,827
Travelling and accommodation	1,888,000	2,076,300
Cleaning materials expenses	185,120	160,597
Bus expenses	1,179,712	774,471
Public service commission recruitment exercise expenses	98,300	1,609,055
Medical expenses	1,040	4,100
Disturbance expenses	0	143,310
Printing and stationery	1,964,820	1,502,810
Farm activities	25,350	32,450
TVET fair expenses	0	747,610
Tendering expenses	65,420	60,000
Telephone airtime expenses	8,000	30,800
Internet expenses	291,997	251,643
KUCCPS registration expenses	65,100	73,500
Student IDs expenses	0	23,800
Student council expenses	229,040	60,450
TVETA authority	359,000	0
Bank charges	31,285	38,941
Total good and services	17,631,978	17,374,693

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

12. Employee Costs

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Salaries and wages	8,588,331	5,990,595
Employee related costs - contributions to pensions and medical aids	2,538,021	1,182,400
Employee Costs	11,126,352	7,172,995

13. Board Expenses

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Chairman's Honoraria	275,000	455,000
Board members' Allowances	862,300	1,459,872
Other Board Expenses	398,222	638,453
Total	1,535,522	2,553,325

14. Depreciation and Amortization expense

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property, plant and equipment	8,548,287	6,554,062
Total depreciation and amortization	8,548,287	6,554,062

15. Repairs and Maintenance

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Property	938,580	400,868
Total Repairs and Maintenance	938,580	400,868

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

16. Cash and Cash Equivalents

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Account	173,760	451,909
Cash at hand	881	3,785
Total Cash and Cash Equivalents	174,641	455,694

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

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

Financial Institution	Account number	FY 2024/2025	FY 2023/2024
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	1282853597	113,415	121,609
ABSA Bank	2039632333	60,345	330,300
Sub- Total		173,760	451,909
b) Others			
Cash in Hand		881	3,785
Sub- Total		881	3,785
Grand Total		174,641	455,694

17. Receivables from Exchange transactions

17 (a) Current Receivables from Exchange transactions

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Current Receivables		
Student Debtors	18,073,841	8,982,800
Total Current Receivables	18,073,841	8,982,800

17 (b) Ageing Analysis of Receivables from Exchange transactions

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
	FY 2024/2025	% of the total	FY 2023/2024	% of the total
Less than 1 year	9,091,041	50%	4,300,800	44%
Between 1- 2 years	4,300,800	24%	4,682,000	56%
Between 2-3 years	4,682,000	26%	0	0%
Total	18,073,841	100%	8,982,800	100%

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

18. Inventories

Description	FY 2024/2025	FY 2023/2024
	Kshs	Kshs
Central stores	964,820	-
Maintenance stores	638,580	-
Building department	580,105	-
Mechanical department	833,333	-
Electrical department	898,225	-
Hospitality department	965,780	-
Total Inventories at lower of Cost and Net Realizable Value	4,880,843	-

The inventories includes tuition materials, kitchen consumables, exam materials, maintenance consumables and consumable stationeries.

Detailed disclosure on inventories

	FY 2024/2025	FY 2023/2024
Opening balance	-	-
Additional Inventory in the year	10,675,497	-
Inventory expensed in the year	5,794,654	-
Closing balance	4,880,843	-

19. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles	Furniture and fittings	Computer s	Plant and equipment	Other Assets	Capital WIP	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation Rate		2%	25%	12%	33%	2%	12%		
At 1 July 2023	0	0	0	1,720,391	2,228,208	3,510,897	4,458,597	0	11,918,093
Additions	0	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
Transfers/Adjustment s	0	0	0	0	0	0	0	0	0
Revaluation	930,000	52,764,202	0	0	0	73,242,566	943,903	0	127,880,671
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
Additions	0	0	0	370,000	4,545,000	0	974,510	0	5,889,510
Disposals	0	0	0	0	0	0	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
At 30th June 2025	930,000	66,587,100	9,562,300	2,090,391	6,773,208	78,736,168	6,377,010	0	171,056,177
Depreciation									
At 1 July 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
At 30 Jun 2025									
Depreciation	0	(1,331,742)	(2,390,575)	(250,847)	(2,235,159)	(1,574,723)	(765,241)	1	(8,548,287)
Disposals	0	0	0	0	0	0	0	0	0
Transfer/Adjustment	0	0	0	0	0	0	0	0	0
At 30th Jun 2025	0	(2,663,484)	(4,781,150)	(638,967)	(3,463,125)	(3,218,260)	(1,884,369)	0	(16,649,355)
Net Book Values									
At 30th Jun 2024	930,000	65,255,358	7,171,725	1,332,271	1,000,242	77,092,631	4,283,372	0	157,065,599
At 30th Jun 2025	930,000	63,923,616	4,781,150	1,451,424	3,310,083	75,517,908	4,492,641	0	154,406,822

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

Notes to the Financial Statements (Continued)

Valuation

As per National Treasury guidelines, Land and buildings are yet to be identified and valued as per the National Liabilities and Management Policy and guidelines (Issued June 2020).

20. Trade and Other Payables

Description	FY 2024/2025		FY 2023/2024	
	Kshs		Kshs	
Trade payables				
Total Trade and Other Payables	11,135,937		4,101,957	
	11,135,957		4,101,957	
Ageing analysis:	Current FY 2024/2025	% of the Total	Comparative FY 2023/2024	% of the Total
Under one year	11,135,957	100%	4,101,957	100%
Total	11,135,957	100%	4,101,957	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 Kshs. 6% of gross salary per employee per month. Other than NSSF the college does not have any other defined contribution scheme. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

21. Related Party Balances

Nature of related party relationships

Colleges and other parties related to the college include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include the Board of Governors and management personnel.

Government of Kenya

The Government of Kenya is the principal shareholder of the college, holding 100% of the college's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the college, both domestic and external. Other related parties include:

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

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

22. Events After the Reporting Period

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

23. Ultimate And Holding Entity

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

24. Currency

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

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

20. Appendices

Appendix 1: Implementation Status of Auditor-General Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1	Unsupported receivables from exchange transactions balances	The college maintains individual student ledgers and is in the process of coming up with a debt management policy detailing provision for bad and doubtful debts.	Not resolved	31/12/2025
2	Lack of land ownership documentation	The college is making efforts to obtain the main college land title deed and find independent offices for the ward administrator through the County Government of Kakamega.	Not Resolved	31/12/2025
3	Inaccuracies in the annual report and financial statements	I. The unreconciled variance in the revaluation reserve relates to capital fund for the assets that were in place before revaluation was done. II. The net cashflow from operating activities	Resolved	30/06/2025

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

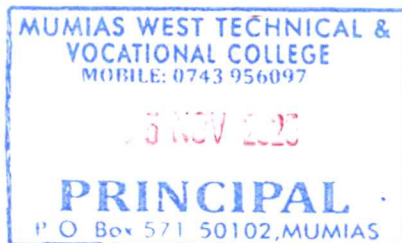
		<p>erroneously indicated as cashflows from investing activities has been rectified, and analysis of the same done. The decrease in cash and cash equivalent during the year has been indicated.</p> <p>III. The capitation figure from the management discussion analysis was the amount the college expected from the trainees who were in session during the financial year under review. The budget comparison figure was capitation for trainees that the college had budgeted during the financial year.</p> <p>IV. The difference in the capitation fees that was received in management discussion analysis and financial performance relates to scholarship and recurrent grants received during the year.</p>		
4	Underperformance of the budget	The underperformance was brought about by the none and	Not resolved	

Annual Report and Financial Statements for the year ended 30th June 2025

		under disbursement of grants by the Government.		
5	Noncompliance with staff ethnicity requirements		Not Resolved	31/12/2025
6	Lack of approved policies	The college will be presenting the named policies to the Board of Governors ones constituted for approval.	Not Resolved	31/12/2025



Name: Job Emitati Washuma
Accounting Officer
Principal/ BOG Secretary
Date 05/11/2025



**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

Appendix II: Projects Implemented by college

Projects

There were no Projects implemented by the College

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1	None					
2						

Status of Projects completion

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	N/A						
2							

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025**

Appendix III- Inter-Entity Confirmation Letter

Name of transferring entity: Ministry of Education SDTVET

Name of beneficiary entity: Mumias West TVC

Confirmation of amounts received by Mumias West Technical and Vocational College as at 30th June 2025

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
MOE/DTE/SCHO/VOL.1 (III)	23/09/2024	147,643	0	147,643	Scholarship
MOE/DTE/SCHO/VOL. I (120)	20/09/2024	604,529	0	604,529	Scholarship
MOE/DTE/SCHO/VOL. I (112)	23/09/2024	1,215,546	0	1,215,546	Scholarship
MOE/DTE/CAP/45 (92)	7/10/2024	2,935,025	0	2,935,025	Capitation
MOE/DTE/SCHO/VOL. 1 (112)	24/09/2024	611,247	0	611,247	Scholarship
MOE/DTE/CAP/46 (81)	14/02/2025	4,146,425	0	4,146,425	Capitation
Total		9,660,415	0	9,660,415	

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 05/11/2025



Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2025

Appendix IV: Reporting of Climate Relevant Expenditures

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

Annual Report and Financial Statements for the year ended 30th June 2025

Appendix V: Reporting on 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 require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
	None					