

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
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REPORT

10 AUG 2023

TITURS

TABLED
BY:

Hon. Owen Bayart
Deputy leader, majority party
Bertrude Chebet

OF

TABLED
BY:

THE AUDITOR-GENERAL

ON

**MUMIAS WEST TECHNICAL AND
VOCATIONAL COLLEGE**

**FOR THE YEAR ENDED
30 JUNE, 2022**





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

P.O. Box 571 – 50102
Mumias – Kenya

Along Mumias - Musanda Road

Email: mumiaswesttvc@gmail.com

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

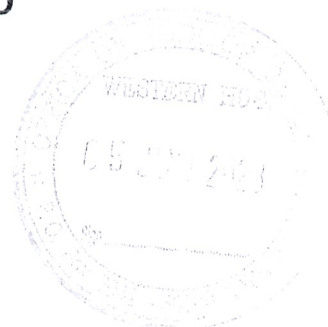
Tel: [+254] 743 956 097



MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30TH JUNE 2022**



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

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I. Key Entity Information and Management

(a) Background information

MUMIAS WEST TECHNICAL AND VOCATIONAL COLLEGE KEY INFORMATION AND MANAGEMENT

Mumias West Technical and Vocational College was established under the TVET Act of 2013. The first intake was on September 9th, 2018. The college is domiciled in Kenya under the Ministry of Education. It is located in Kakamega County, Mumias West Constituency. The College offers the following courses:

- Mechatronics Engineering;
- Electrical and Electronics engineering;
- Mechanical Engineering;
- Plumbing Technology;
- Information Communication Technology;
- Business Management;
- Human Resource Management;
- Supply Chain Management;
- Social Work and Community Development;
- Store Keeping Management;
- General Agriculture;
- Beauty Therapy;
- Garment Making and Fashion Design;
- Secretarial Studies;
- Accounting;
- Welding and Fabrication;
- 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 the quality of artisans, craftsmen/women, technicians, and technologists work in all sectors of the economy.

CORE VALUES

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

Mumias West Technical and Vocational College
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STRATEGIC OBJECTIVES

The strategic objectives are:

1. To extend technological solutions through research in appropriate and emerging technologies.
2. To promote technology transfer through linkages with institutions and the community.
3. To expand and harness the use of ICT integration.
4. To provide qualified and holistic graduates.
5. To increase access to quality TVET training from 100 trainees in 2019 to 5000 trainees in 2023
6. To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation.
7. To provide adequate infrastructure to support the rapidly expanding programmes.
8. Development of quality management systems to ensure college programmes and activities are up to the standards expected.

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

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

(c) Key Management

The College's day-to-day management is under the following key organs:
 Board of Governors;
 Accounting officer/ Principal;
 Management team

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal	Mr. Boaz Ojwang served up to 20/03/2022
2.		Mr. Fredrick Situma served from 20/03/2022
3.	Deputy principal Finance	Mr. Job Washuma
4.	Deputy principal Academics	
5.	Registrar	Mr. Josephat Mutai
6.	Dean of Students	Mr. Mark Sifuna
7.	Head of Finance	Ms. Carolyne Odongo

Key Entity Information and Management (Continued)

**Mumias West Technical and Vocational College
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- (e) **Entity Headquarters**
P.O. Box 571-50102
Mumias West TVC Building
Musanda-Mumias Road
Kakamega, KENYA
- (f) **Entity Contacts**
Telephone: (254) 743 956 097
E-mail: mumiaswesttvc@gmail.com
Website: www.mumiaswesttvc.ac.ke
- (g) **Entity Bankers**
ABSA Bank of Kenya-Exam Account
Kakamega branch
P.O. Box 1815-50100
Kakamega-Kenya



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

Auditor-General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya
- (i) **Principal Legal Adviser**

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

II. THE BOARD OF GOVERNORS

The First Board of Governors 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. Below are the details of the said members:

 <p>1.ENG. ABRAHAM KORIR BOG CHAIRMAN</p>	<p>Year of Birth 1954 ACADEMIC QUALIFICATION BSc (Civil Eng.) PROFESSIONAL Registered with Engineers Board of Kenya (EBK), Corporate member of the Institution of Engineers Kenya (IEK) EXPERIENCE Worked with the Public Roads sector since graduation from the University of Dares Salaam in 1980. Firstly, carried out technical engineering responsibilities including Roads' planning, design, maintenance and construction. Secondly executed administrative responsibilities as deputy Principal at KIHBT Thirdly represented the PS in coordinating activities of departments of the Ministry at District and Provincial levels</p>
 <p>2. Mr. Boaz Ojwang</p>	<p>Year of Birth:18/04/1962 Qualifications:1986-1990 Diploma in Technical Education Kenya Technical Training College 1986-1990 Diploma in Building and Construction Kenya Technical Training College Professional Experience: 1990-1995 Technical Trainer Sangalo Institute of Science and Technology 1993-1997 course tutor(carpenry) Sangalo Institute of Science and Technology 1993 -1997 Ag HOD building Sangalo Institute of Science and Technology 1997-2007 Production unit manager Sangalo Institute of Science and Technology 2001-2003 Ag Registrar Sangalo Institute of Science and technology</p>

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<p>Principal/ BoG secretary</p>	<p>2003 -2018 Registrar Sangalo Institute of Science and Technology 2018-2020 Deputy Principal Academics Sangalo Institute of Science and Technology. 21st September 2020 Principal Mumias West Technical and Vocational college.</p>
 <p>3. Mrs. PERES ONYANGO Chair- Audit and Risk Management Committee</p>	<p>Year of Birth: 1960 Qualifications– Certificate in Secretarial Studies1997.Certificate in Business Management2003.Certificate in Export and Promotion Council courses on Marketing 2010. Certificate in Servant Leadership Course organized by S.A.L.T. (Sundoulos Servant Leadership Training) at Alphax College2011. Bachelor of Business Administration 2006 Professional Experience Worked in Egerton University as an Administrative Assistant in different departments within the University. 2008 – to date – Business Manager, Joopers Enterprises, Kisumu and Siaya.</p>
 <p>4. Mrs. Faith Ngaira Chair- Education, Training and Research Committee.</p>	<p>Year of birth: 12/05/1952 Qualifications: BSc Electrical Engineering (Telecommunications and Microwave Option) from 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 part time lecturer at Technology Development Centre (TDC), Athi River and Trans Eastern Airline Aviation College (TEAAC) (since 2009). She is an Industrial Trainer involved in training on safety and electrical installations (since 1987).</p>



5. Eng. Alfred Amombo
 Chair- Finance, Infrastructure and
 Resource Mobilization Committee

Year of Birth: 28/10/1968
Qualifications: BSc Civil Engineering, University of Nairobi (1994). Post Graduate Diploma in Project planning and Management, University of Nairobi (2003) MSc Environmental Science UNESCO –IHE- Delft, Netherlands (2006), Executive MBA, Moi University (2012)
Professional Experience: Over 22 years of experience in the Public and Private sectors in Kenya as professional Water and Sanitation Engineer. Have broad experience in working on multi-lateral donor projects in Kenya and has over the years acquired international experience through overseas training. Experience covers projects designs, Budgeting, planning Execution, Monitoring and evaluation and policy formulation



6. Dr. Janet Margaret Omyonga
 BOG Member

Year of Birth: 21/05/1964
Qualifications: Bachelor of Medicine and Bachelor of Surgery, University of Nairobi (1991). Master of Medicine (Obstetrics and Gynecology), University of Nairobi (2002)
Professional Experience: over 20 years in the Ministry of health as a medical officer and later as a consultant obstetrician/Gynecologist. Joined NGO world in 2011 and worked as a Technical Advisor Reproductive Health and Family Planning. A lot of experience as a service provider and trainer. Experience in development of policies, guidelines and training curricula. Participated in research activities including development of tools



7. Mrs. VALERINE AMBIA
MASITSA
BOG Member

Year of Birth: 13.06.1982

Academic Qualification: Bachelor of science in hotel and institutional management. Master of business administration, strategic management option.


Profession: Banker, KCB bank



Work Experience: Asst. manager business banking for 12 years

**Mumias West Technical and Vocational College
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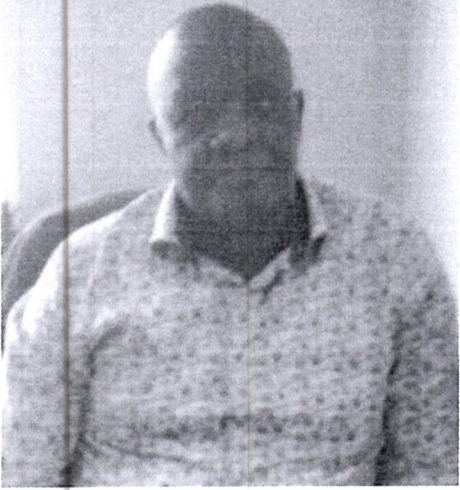

The new Board of Governors was appointed on 9th February 2022 by the Cabinet Secretary Ministry of Education in line with the TVET Act 2013. Their inauguration meeting was on 6th April 2022 and induction on the 5th and of 6th May 2022. The details of the New Board Members are as listed below:


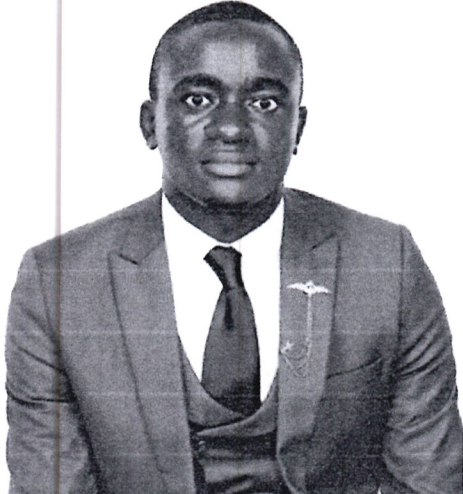
S/No.	Member	Details
1.	 <p data-bbox="256 947 576 1014">Ms. Lynette A. Odondi BOG Chair</p>	<p>Date of birth: 1961</p> <p>Brief Bio: International Relations-IR (development, security and gender) and Human Resources Management specialist. A Political Scientist, well versed with political strategy, basic concepts and political theory. Associate, European Union (EU) Jean-Monnet Network and Africa Research Impact Network (ARIN). Fellow, Institute of Human Resources Management, Kenya and Full Member, Kenya Institute of Management). Treasurer of the Board of Fellows of the Institute of Human Resource Management (IHRM), Kenya, Member of the Governing Council of Sigalagala National Polytechnic, Chairperson, Mumias West Technical and Vocational College, Lay Chaplain and Secretary to Conflict and Peace Committee, Adventist Chaplaincy Ministry, Nairobi Station and member of Nyiruoth Women’s Group (social infrastructure).</p> <p>Qualifications: PhD International Relations (coursework completed-GPA ^{3.62}/_{4.0}) USIU-Africa, writing a dissertation at Institute of Diplomacy, University of Nairobi (UoN); Master of Arts in International Studies (UoN); Bachelor of Arts (Upper Second Class Hons) in Public Administration (and Political Science) (UoN), Diploma I & II, Human Resource Management (Kenya Institute of Management-KIM); Diploma in Agricultural Education (Egerton); Advanced Certificate in Business Administration (KIM). Certificates in Public Policy Analysis, Strategic Leadership, Cotton Classification and Marketing (Memphis, USA), HIV/AIDS Workplace Programme Management and Counselling (Amani), and others.</p> <p>Work Experience: Multi-sectoral experience of more than 30 years, above 10 in Government and about 20 in international</p>

		<p>NGOs. Currently a lecturer at Open and Distance Learning Centre (ODEL), development (Strategic Project Management and Gender in Development). Formally lecturer at the University of Nairobi'Institute of Diplomacy and International Studies where she taught International Relations. Previously Administrative Officer at European Union's (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>Mr. Geoffrey Kimutai BOG Member</p>	<p>Date of birth: 21/06/1982 Dr. Geoffrey Kimutai, is a hands-on professional with over 14 years of experience in the Human Resource field including experience in organizational development, training and development, benefits, employee communication, employee relations, policy writing, human resource department foundational design and support for small to mid-size companies. His specialization in Human Resource Management up to doctorate level in teaching and research is evidence of his mastery of human resource management ideals required in advising organizations at board level. Dr. Kimutai is a full member of the Institute of Human Resource Management and Associate member of the Kenya Institute of Management.</p>



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

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<p>5.</p>	 <p>Mr. Fredrick Situma Principal/ BOG Secretary</p>	<p>Date of birth: 22/12/1962 Qualifications: Bed(sci)-Maths /Physics from Kenyatta University (1989) Currently: Through with Course Work -Master of Science in Applied Mathematics -Masinde Muliro University of Science and Technology Professional Experience: Taught in several Secondary Schools since 22/05/1989 till 2010 when I crossed to TVET. Registrar and Deputy Principal at Matili Technical Training Institute, 2010-2019. Principal Siala Technical Training Institute; August 2019 to December, 2020. Principal Gitwebe Technical and Vocational ;11th January 2022-15th February 2022. Principal Mumias West Technical and Vocational College 18th March 2022 to date.</p>
<p>6.</p>	 <p>Eng. Wilson Githu Rutinu BOG Member</p>	<p>Date of birth: 27/04/1968 Qualifications: Degree in Mechanical Engineering from UoN Postgraduate Diploma in Geothermal Energy Technology from the University of Auckland. Professional Experience: 18 Years' experience in Geothermal Industry (energy Sector). -A co-opted member of the Energy and Extractives Sector Skills Advisory Committee -BoG member Mumias West TVC</p>

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

III. Management Team

No.	Member	Details
1.	 <p data-bbox="413 880 778 1021">Mr. Boaz Ojwang Principal / BoG Secretary Dip Tec. Education Up to 20/03/2022</p>	<p data-bbox="874 584 1378 730">Chief Executive Officer/Principal/Secretary to the Board-General management of the college.</p>
2.	 <p data-bbox="399 1547 775 1693">Mr. Fredrick Situma Principal / BOG Secretary Bed(sci)-Maths /Physics From 20/03/2022</p>	<p data-bbox="871 1305 1374 1451">Chief Executive Officer/Principal/Secretary to the Board-General management of the college</p>

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3.	 <p>Mr. Job Washuma Deputy Principal Bed Technology</p>	<p>Assistant to the Principal coordinates all aspects of training, both teaching and support staff supervision</p>
4.	 <p>Ms. Carolyne Odongo CPA II</p>	<p>In charge of the college accounts and preparation of the financial statements.</p>

IV. Chairman's Statement

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

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

The 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 CDF funding. The college has two title deeds for the two parcels of land bought by CDF. The college has one tuition block housing administration offices and classrooms, the tuition block is capable of accommodating a total of 540 trainees without considering Covid-19 protocols. Hence there is a serious need for more structures to be put up to take care of the increasing number of trainees.

The college has a total of 23 trainers deployed by the Public Service Commission PSC in a ratio of 20 males and 3 females. Of this, 6 are at KTTC undergoing pedagogy training. Besides, 25 trainers have been employed by the Board on a contract basis though the number is still below the CBET requirement, therefore, there is need for more, this is really weighing the college down in terms of the wage bill. The Board hopes that the Ministry will consider the college for more trainers to solve the problem. The number of support staff employed so far is 11 but the college intends to bring more on board to fill the gaps as necessary. These include;

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

The college acquired a few pieces of equipment in the following departments; Electrical and Electronics, Mechanical Department, Hospitality and Consumer Science and Agriculture Department though we are still far from fully equipping them.

The Area MP through the CDF of Mumias West Constituency allocated some money for the construction of three (3) workshops; namely Mechanical, Electrical and Building workshops. The construction is ongoing.

The college has Income Generating Activities (IGA) in the following departments;

- a) Mechanical-Welding and Fabrication;
- b) Agriculture-Maize farming, Kales and foliage;
- c) Computer Packages.

Mumias West Technical and Vocational College

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The college has the following challenges

1. Lack of workshops and workshop equipment for practical lessons
2. Insufficient number of classrooms for the increased enrolment
3. Lack of sufficient land space for the varied activities of the college
4. Delayed disbursement of funds thus not able to work as per work plan
5. High dropout rate especially at examination registration time due to lack of fee for exam registration.
6. In adequate trainers.
7. Lack of support staff in key areas as mentioned above.
8. Lack of capacity of some staff in duty performance.

Dnyf

Madam Lynette Odondi
BOG chairperson

V. Report of the Principal

I was posted as the Principal of the college on 18th March 2022 when I reported for handing over/taking over ceremony. I took over from Mr. Boaz Ojwang Abongo who proceeded on retirement. May I thank the Ministry for allowing me to serve the Nation in this capacity at Mumias West Technical and Vocational College.

1. The Board

On the handing-over date, I found one Board member Dr. Christine Odinga and appointment letters for the new Board Members. The New board was appointed on 09/02/2022 and inaugurated on 06/04/2022. The induction of the Governors was conducted on the 5th and 6th of May 2022 as per the requirement by the Ministry of Education.

2. Enrolment

The college's enrolment as of 18th March 2022 was 588; 286 being male trainees and 302 female trainees. Out of the 588, Kenya Universities and Colleges Central Placement Services (KUCCPS) validated 482 trainees. In the Financial Year ending 30th June 2022, an extra 24 trainees were admitted totalling the number to 612 this being 301 male trainees and 311 female trainees. Out of the 612, 482 were validated by Kenya Universities and Colleges Central Placement Services (KCCPS).

3. Courses Offered

The college was registered and accredited to offer several courses ranging from artisan to diploma. It offers KNEC and CBET courses. Plans are underway for rolling out other courses offered by other bodies.

4. KNEC exams

The KNEC exam results for November 2021 were released in March 2022 in which we recorded good performance. Out of the seventy-eight who sat for the exams, 62% passed and are proceeding to the next level. This was the fourth KNEC exam attempt. For KNEC exams for July 2022 series, we have enrolled a total of 87 trainees, 59 in the technical department, 16 in the business department and 12 are taking single and group exams. These exams are scheduled to take place from 1st July 2022 to 30th July 2022. Mechatronics is a CBET course, The college took nine trainees through mechatronics level, 5 and 6 CBET- CDACC examinations in March 2022, CDACC verifiers were in college in May 2022 to evaluate the mechatronics exams and the evaluation was successful. KNEC exam registration for the November 2022 series is ongoing.

5. Activities

The college participated in a number of activities during the Financial Year. These included ball games, TVET fairs and drama competitions. In the regional ball game

competitions, the college participated in four disciplines, namely; Soccer men, Volleyball women and men and Netball. Volleyball women and Netball reached quarter finals. In the TVET fair regional competitions, the college presented three disciplines, two electrical projects and one agricultural project. The two electrical projects scooped positions one and three respectively and proceeded to National Level and the agricultural project was position seven out of twenty-three. TVET fair national competitions were held in Meru National Polytechnic in May 20th to 23rd 2022. The two electrical projects that the college presented emerged position one and three respectively making Mumias West TVC electrical project 2021/2022 national champions. The college also presented a number of items during the regional drama festivals as follows; narratives, spoken word, modern dance, mime and solo verses. We performed well in these categories because our mime scored a special award as the best item on drug abuse and the narrative was the best item on moral behavior. Our college was awarded a trophy for the overall best promising institution in the Western Region.

6. Human Resources (HR)

The Department has a total of 48 trainers of which 23 were deployed by Public Service Commission (PSC) and 25 trainers are employed by the Board on contract basis. Out of the 23 PSC trainers, 6 are undergoing pedagogy training at Kenya Technical Training College (KTTC) as was directed by the Ministry of Education to all Public Service Commission trainers employed and had no pedagogy training. This led to employment of more BOG trainers to bridge the gap though the number is still below the CBET requirement and there is need for more trainers. This is weighing the college down in terms of the wage bill. I hope that the Ministry will consider us for more trainers to bail us out of the quagmire.

The number of BOG support staff employed so far is 11 but the college intends to bring more on board to fill the gaps as necessary. This includes;

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

7. Land

The college was established on three parcels of land. The first one was County Government land, and the second and the third ones were bought through CDF funding.

The college has two title deeds for the two parcels of land bought by CDF. The title deed for the remaining one parcel is yet to be acquired, through the help of the Ministry of Education.

8. Infrastructure

a) Classrooms

- a) The college has one tuition block capable of housing a total of 540 trainees without considering Covid-19 protocols. There is a dire need of increase in tuition rooms.

Currently, those available require upgrading and refurbishment.

Temporary structures are recommended to mitigate against lack and/or shortage of key tuition/training infrastructure.

b) Equipment

The college acquired a few pieces of equipment in the following departments; Electrical and Electronics department, the Mechanical department, and Hospitality and Consumer Science department. However, we are still far from fully equipping them, especially our Mechanical and Electrical departments need basic equipment and any assistance in this area is highly welcomed.

c) Workshops

The college has makeshift workshops which are not conducive to the delivery of practical lessons. The workshops are also ill-equipped. There is a need for better workshops to be constructed where quality training can be offered.

Towards the end of this Financial Year, the Area MP through the CDF of Mumias West Constituency allocated some money for construction of three (3) workshops; namely Mechanical, Electrical and Building workshops. The construction is ongoing.

9. Income Generating Activities (IGA)

The college has IGA in the following departments;

- Mechanical-Welding and Fabrication
- Agriculture-Maize farming and Kales though were affected by adverse weather conditions and the college is working towards mitigating this effect. Installation of overhead water tank is being undertaken to address this problem during dry spells.
- Computer packages.

It is hoped that the IGAs will be able to break even and help the college meet its financial obligations.

10. Policies

The college developed a Strategic Plan and several policies to guide its operations. Most of them are yet to be signed and operationalized. They are;

- Education Policy.
- Attachment Policy.
- ICT Policy.
- Gender Mainstreaming Policy.
- HIV & AIDS Policy.
- Drug & Substance Abuse Policy.
- Guidance & Counseling Policy.
- Human Resource Policy.
- Education Policy.

11. Accreditation /Assessment /Registration

The college was assessed by TVETA for purposes of accreditation of courses. The findings were that we met several requirements going by the assessment criteria. However, there were areas listed for improvement. The final results indicated that we are accredited to continue offering all the courses applied for except four courses namely;

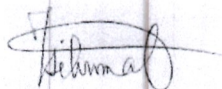
1. Artisan In Fashion Design and Garment Making
2. Artisan Electrical Engineering
3. Craft Welding and Fabrication
4. NVCET Hair Dressing and Beauty Therapy

The college is working on the areas recommended by the assessors after which the college will apply for reassessment.

CHALLENGES

The college has 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 disbursement of funds thus not able to work as per work plan
6. High dropout rate especially at examination registration time due to lack of fee for registration.
7. Inadequate trainers
8. Lack of support staff in key areas e, g.HR, Technicians
9. Lack of capacity of some staff in duty performance.
10. Lack of valuation of college assets
11. Lack of title deed
12. Continued stay and use of part of the compound by a section of the County Government



Mr. Fredrick Situma
Principal

VI. Statement of Performance against Predetermined Objectives

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the Accounting Officer to include in the financial statement, a statement of the National Government entity's performance against predetermined objectives.

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

Pillar 1: To extend technological solutions through research in appropriate and emerging technologies. Pillar 2: To promote technology transfer through linkages with institutions and the community

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

Pillar 4: To provide qualified and holistic graduates

Pillar 5: To increase access to quality TVET training from 100 trainees in 2019 to 5000 trainees in 2023

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

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

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

Mumias West TVC develops its annual work plans based on the above 8 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The College achieved its performance targets set for the financial year 2021/2022 period for its 8 strategic pillars, as indicated in the table below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1:	To extend technological solutions through research in appropriate and emerging technologies	Internet upgrade	Upgrade Internet connectivity	Upgraded internet connectivity
Pillar 2:	To promote technology through linkages with institutions and the community	-GIZ -San'galo Institute of Technology -Ugunja TVC -NASIO TRUST	-Sign MOUs with the Institutions	-Signed MOU with GIZ -Signed MOU with Ugunja TVC

**Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022**

Pillar 3	To expand and harness the use of ICT integration	-Internet bandwidth -Reference books	-Increase internet bandwidth -Equip library reference soft books	-Increased internet bandwidth. -Library equipped with reference soft books
Pillar 4	To provide qualified and holistic graduates	-TVET graduate	-Offered training	
Pillar 5	To increase access to quality TVET training from 100 trainees in 2019 to 5000 trainees in 2023	-Increased trainee enrolment	-Increase enrolment	-Enrolment increased
Pillar 6	To undertake research that will broaden and deepen knowledge and stimulate creativity and innovation	-Robot creation _Automated student population control system	Participation in the TVET fair exhibition and competition	TVET fair National Champions 2021/2022 electrical project
Pillar 7	To provide adequate infrastructure to support the rapidly expanding programmes	-Lecture chairs -Flushable water bowl systems	-Construct a six-door flushable water bowl system, Gents -Fabricate 100 lecture chairs	-Fabricated 100 lecture chairs
Pillar 8	Development of Quality Management Systems (QMS) to ensure college programmes and activities are up to the standards expected.	- Management information system	-Develop a management information system	

Mumias West Technical and Vocational College
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VII. Corporate Governance Statement

The Board of Governors were appointed on 5th October 2018 by the Cabinet Secretary Ministry of Education in line with the TVET Act 2013.

During the Financial Year ending June 2022, there were four full BoG meetings. The first full BoG meeting was held on 09/7/2021 and attended by the following members;

1. Eng. Abraham Korir –Chairman
2. Mr. Joseph Sunguti- County Director
3. Eng. Alfred Amombo –Member
4. Madam Peres Onyango –Member
5. Dr. Irene Ashioya -County Representative
6. Dr. Janet Omyonga –Member
7. Mr. Boaz Ojwang - Principal BoG Secretary

This was the last Bog meeting for the previous financial year issues discussed were for the fourth quarter of 2020/2021.

The second full BoG meeting during this Financial Year was on was a special virtual meeting held on 29th September 2021 and attended by the following members;

1. Eng. Abraham Korir-Chairman
2. Eng. Alfred Amombo-Member
3. Governor Peres Onyango Member
4. Dr. Janet Omyonga
5. Governor Faith Ngaira- Member
6. Governor Irene Ashioya-County representative
7. Dr. Christine Odinga- Member
8. Mr. Boaz Ojwang- Principal and Bog Secretary

The meeting was on the approval of FY 2020/2021 financial statements and FY 2021/2022 quarter-one enrolment data.

The third full BoG meeting during this Financial Year was held on 04/10/2021 and attended by the following members;

1. Eng. Abraham Korir –Chairman
2. Mr. Joseph Sunguti- County Director
3. Eng. Alfred Amombo –Member
4. Madam Peres Onyango –Member
5. Dr. Irene Ashioya -County Representative
6. Dr. Janet Omyonga –Member
7. Mr. Boaz Ojwang - Principal BoG Secretary

This was the first full Bog meeting for the current financial year 2021/2022, issues discussed were recommendations from the committee meetings for quarter one and the coming to an end of the first BOG term. This was the last meeting for the first BOG members.

The new 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 6th April 2022 being the fourth full BOG meeting during this Financial Year and was attended by the following members;

Mumias West Technical and Vocational College

Annual Report and Financial Statements for the year ended 30th June 2022

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

The new BOG was inducted on the 5th and of 6th May 2022. The induction was attended by the following members;

1. Ms. Lynette A. Odondi- BOG chair
2. Mr. Joseph Sunguti- CDE TVET
3. Mr. Geoffrey Kimutai- BOG member
4. Ms. Pauline K. Oyugi- BOG member
5. Eng. Wilson Rutini- BOG member
6. Mr. Flavian Mulama- Chair Audit and Risk Management Committee.
7. Mr. Fredrick Situma-Principal/BOG secretary.

There was no other BOG meeting during this quarter except for the inauguration meeting as above stated.

VIII. 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 students. In the financial year 2019/2020, the college admitted an additional seventy-five trainees in two intakes since the third intake was never realized due to covid -19 outbreak totalling one hundred and ninety-four (194) by the end of the Financial Year. In the Financial Year 2020/2021, the college admitted an additional one hundred and forty-nine (149) trainees bringing the total number of trainees to four hundred and three (403) in two intakes because the May intake was never realized due to changes in term dates. In the first quarter ended September 2021, the college admitted an additional seventy-seven (77) trainees bringing the total number of trainees to 480. In the second quarter ended on 31st December 2021, an extra 16 trainees were admitted totalling the number to 496. As of the end of quarter three, the enrolment stood at 588. In the fourth quarter ended June 2022, an extra 24 trainees were admitted totalling the admission to 612 total enrolments for Financial Year ended June 2022.

The college managed to register all the six hundred and twelve (612) trainees with Kenya Universities and Colleges Central Placement Services KUCCPS. Of the total, four hundred and eighty-two (482) were validated. The college received a total of Ksh. 12,740,000 from the Government being a capitation of Ksh 12,240,000 and a recurrent grant of Ksh. 500,000; this was disbursement for the fourth quarter of 2020/2021 and the first, second and third quarters of 2021/2022. Disbursement for quarter four 2021/2022 was not been. A total of Ksh 6,301,665 was collected from the rendering of services and Ksh. 37,250 from the sale of goods. The total expenditure for the Financial Year ended June 2021/2022 was Ksh. 18,281,306.4. Because of the economic status of most of our trainees, the college has been experiencing a poor fee payment trend by the students forcing them to rely majorly on HELB Loan to help bridge the fees of Kshs.26, 420.00. HELB has got its share of challenges, among them being delays in disbursement, partial disbursements, and fear by trainees to apply for the same.

The projects that the college completed during the Financial Year ended 30th June 2022 were the fabrication of a hundred lecture chairs which are used by trainees and the acquisition of a few pieces of Equipment in some departments. This was financed by internally generated funds and grants from the Government. The ongoing workshop project is being financed and controlled by Mumias West constituency CDF.

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

The major risks 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 of college assets.

Material arrears that the college had during the close of the fourth quarter ended on 30th June 2022 were pending bills of Ksh. 1,223,298

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022
IX. Environmental And Sustainability Reporting Statement

Mumias West TVC exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the Customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

Corporate Social Responsibility / Community Engagements

During the Financial Year that ending June 30th 2022, the college has been in full operation and financial constraints have been a big challenge though it's worth noting that the college carried out one outreach programme to the community around the college. This being allowing the surrounding households to draw water as and when they require it.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022
X. Report of the Board of Governors

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

Principal activities

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

Results

The results of the entity for the year ended June 30 are set out on pages 1-6

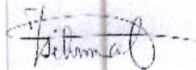
Council of Governors

The members of the Board who served during part of the year are shown on page vi-x. During the year the first BOG retired and the second BOG was appointed with effect from 09/02/2022.

Auditors

The Auditor-General is responsible for the statutory audit of the Mumias West TVC 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: 28/05/2023

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022
XI. 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 BOG members to prepare financial statements in respect of the college, which gives 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 BOG members are also required to ensure that the college keeps proper accounting records that disclose with reasonable accuracy the financial position of the college. The BOG members are also responsible for safeguarding the assets of the college.

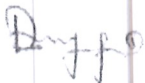
The BOG members are responsible for the preparation and presentation of the college's financial statements, which gives a true and fair view of the state of affairs of the college for and as at the end of the financial (period) ended on June 30th, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the college; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The BOG members accept responsibility for the college's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the TVET Act, 2013. The BOG members are of the opinion that the college's financial statements give a true and fair view of the state of the college's transactions during the Financial Year ended June 30th, 2022, and of the college's financial position as at that date. The BoG members further confirm the completeness of the accounting records maintained for the college, which have been relied upon in the preparation of the college's financial statements as well as the adequacy of the systems of internal financial control.

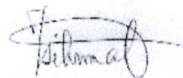
Nothing has come to the attention of the Board members to indicate that the college will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The college's financial statements were approved by the Board on 28/09/2022 and signed on its behalf by:



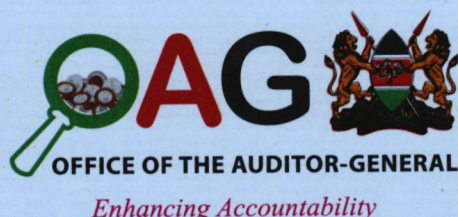
Name: Ms. Lynnete Odondi
Chairperson of the Board



Name: Mr Fredrick Situma
Accounting Officer/Principal

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Mumias West Technical and Vocational College set out on pages 1 to 22, which comprise of the statement of financial position as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget

Report of the Auditor-General on Mumias West Technical and Vocational College for the year ended 30 June, 2022

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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and The Technical and Vocational Education and Training Act, 2013.

Basis for Qualified Opinion

1. Unconfirmed Comparative Balances

The financial statements reflect comparative balances under various components despite the fact that these are the first financial statements prepared by the College and first year of audit. The source and basis of the comparative balances was not explained.

In the circumstances, the accuracy and completeness of the comparative balances could not be confirmed.

2. Inaccuracy of Property Plant and Equipment Balance

The statement of financial position reflects a balance of Kshs.1,072,618 in respect of property, plant and equipment which, as disclosed in Note 16 to the financial statements relates to other assets. However, the Note does not show the cost of the assets, depreciation amount and net book values.

Further, records maintained by the College indicate that the College has three parcels of land whose title deeds, valuation reports and survey reports were, however, not produced for audit verification.

In addition, the College did not maintain an asset register containing information relating to: cost of an asset, date of purchase, supplier, location, unique identification number, accumulated depreciation and net book values.

In the circumstances, the accuracy, completeness and ownership of the assets could not be confirmed.

3. Unsupported Trade and Other Payables

The statement of financial position reflects a balance Kshs.1,223,298 in respect of trade and other payables from exchange transactions as disclosed in Note 17 to the financial statements. However, the supporting schedules were not provided to support the balance.

In the circumstances, accuracy and completeness of the balance of Kshs.1,223,298 in respect of trade and other payables from exchange transactions could not be confirmed.

4. Unsupported Receipts

The statement of financial performance reflects an amount of Kshs.12,740,000 in respect of transfers from other national government entities, as disclosed in Note 5 to the financial statements. However, the amount was not supported by Authority to Incur Expenditure (AIEs), detailed schedules and bank statements.

In the circumstances, the accuracy and completeness of the transfers from other government entities amount of Kshs.12,740,000 could not be confirmed.

5. Unsupported Employee Costs

The statement of financial performance reflects an amount of Kshs.5,631,912 in respect of employee cost as disclosed in Note 11 to the financial statements. However, the expenditure was not supported by detailed schedules and the payroll. Further, the College did not maintain a staff establishment and an approved salary structure.

In the circumstances, the accuracy and propriety of the expenditure could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects receipts budget and actual on comparable basis amounts of Kshs.39,794,000 and Kshs.19,102,325 respectively, resulting to under-funding of Kshs.20,691,675 or 52% of the budget. Similarly, the statement reflects actual expenditure of Kshs.18,666,480 against approved budget of Kshs.39,794,000 resulting to an under-performance of Kshs.21,127,520 or 53% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

The financial statements of the College for the year under review were submitted for audit on 21 October, 2022, contrary to Section 47(1) of the Public Audit Act, 2015, which states that financial statements should be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate, in this case 30 September, 2022.

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

2. Incomplete Composition of the Board of Governors

During the year under review, the College had a Board of Governors composed of eight (8) members. However, the membership did not include a representative of the County Government of Kakamega. This was contrary to the requirements of the Second Schedule of the Technical and Vocational Education and Training Act, 2013 which states that the Board of Governors should have a representative of the County Government where the training institution is located.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for 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 overall governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the College did not have an Internal Audit Function and Audit Committee. This was contrary to Section 155 of the Public Finance Management Act, 2012 which provides for the establishment of Internal Audit Function and an Audit Committee of the Board. As such the College did not benefit from the assurance and advisory services from the internal audit function as well as oversight from the Audit Committee.

2. Lack of Risk Management Policy

During the year under review, the College did not have a risk management policy. This was contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015 which requires an Accounting Officer to develop a risk management strategy, which includes fraud prevention mechanism and internal control that builds robust business operations.

3. Lack of Approved Information Technology Policy

During the year under review, the College did not have an approved IT policy for governance and management of its ICT resources. In addition, there was no ICT Steering Committee in place to assist in the development of an ICT policy framework to enable the College realize long term ICT strategic goals. Lack of an approved IT Policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the College's ICT assets.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board of Governors

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual

Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

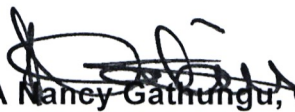
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the College to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

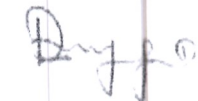
10 July, 2023

XIII. Statement of Financial Performance for the year ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Revenue from Non-Exchange transactions			
Transfers from other National Government entities	5	12,740,000	5,820,000
Transfers from other levels of government	6	-	688,000
		12,740,000	6,508,000
Revenue from Exchange transactions			
Rendering of services- fees from students	7	17,191,402	1,818,108
Sale of goods	8	37,250	7,290
Other income	9	-	1,000
Revenue from Exchange transactions		17,228,652	1,826,398
Total Revenue		29,968,652	8,334,398
Expenses			
Use of goods and services	10	10,791,377	5,071,856.6
Employee costs	11	5,631,912	2,171,186
Board Expenses	12	1,669,905	1,303,654
Repairs and maintenance	13	347,180	382,790
Total Expenses		(18,440,374)	(8,929,486.6)
Net surplus for the year		11,528,278	(595,088.6)

(The notes set out on pages 7 to 24 form an integral part of the Annual Financial Statements).

The Financial Statements set out on pages 01 to 05 were signed by:



Chairman of Board
Ms. Lynette Odondi

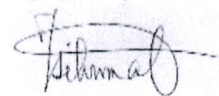
Date:28/05/2023



CPA Simon
Shisungu Kavunga
Finance Officer

ICPAK No
28667

Date:28/05/2023



Principal
Mr. Fredrick Situma


Date:28/05/2023

Note: The Statement of Financial Performance has been signed by CPA Simon Kavunga outsourced from Butere Technical and Vocational College being an ICPAK registered member as required by law. Our head of finance is not an ICPAK registered member.

XIV. Statement of Financial Position as at 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	14	1,365,214.05	552,583.05
Current portion of receivables from exchange transactions	15	10,866,327	
		12,231,541.05	42,900
Non-Current Assets			
Property, plant, and equipment	16	1,072,618	579,250
Total Assets		13,304,159.05	1,174,733.05
Liabilities			
Current Liabilities			
Trade and other payables from exchange transactions	17	1,223,298	1,218,057
Accumulated Surplus		11,528,278	(595,088.6)
Capital Fund		552,583.05	551,764.65
Total Net Assets and Liabilities		13,304,159.05	1,174,733.05

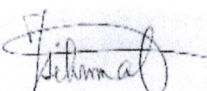
The Financial Statements set out on pages 01 to 05 were signed by:



Chairman of Board
Ms. Lynette Odondi
Date:28/05/2023



CPA Simon
Shisungu Kavunga
Finance Officer
ICPAK No
28667
Date:28/05/2023



Principal
Mr. Fredrick Situma
Date:28/05/2023

The current quarter property, plant, and equipment values have not been indicated because they have not been valued by a professional valuer as per the ministry's recommendations

Note: The Statement of Financial Position has been signed by CPA Simon Kavunga outsourced from Butere Technical and Vocational College being an ICPAK registered member as required by law. Our head of finance is not an ICPAK registered member.

XV. Statement of Changes in Net Asset for the year ended 30 June 2022

Description	Revaluati on reserve	Fair value adjustme nt reserve	Retained earnings	Capital/ Develop ment Grants/Fu nd	Total
At July 1, 2020	-	-	-	-	-
Revaluation gain	-	-	-	-	-
Fair value adjustment on quoted investments	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Capital/development grants received during the year	-	-	-	-	-
Transfer of depreciation/amortisation from capital fund to Retained earnings	-	-	-	-	-
At June 30, 2021	-	-	(595,088.6)	-	-
At July 1, 2021	-	-	-	-	-
Revaluation gain	-	-	-	-	-
Fair value adjustment on quoted investments	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
Capital/development grants received during the year	-	-	-	-	-
Transfer of depreciation/amortisation from capital fund to Retained earnings	-	-	-	-	-
At June 30, 2022	-	-	11,528,278	-	-

XVI. Statement of Cash Flows for the year ended 30 June 2022

XVII. Description		2021-2022	2020-2021
	Note	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other government entities/govt Grants	5	12,740,000	5,820,000
Transfers from other levels of government	6	-	688,000
Rendering of services- fees from students	7	6,325,075	1,775,208
Sale of goods	8	37,250	7,290
Other income	9	-	1,000
Total Receipts		19,102,325	8,291,498
Payments			
Use of goods and services	10	9,794,465	4,004,966.6
Compensation of employees	11	5,631,912	2,171,186
Remuneration of BoG	12	1,669,905	1,183,737
RMI	13	347,180	351,540
Total Payments			7,711,429.6
Net Cash Flows from operating activities			
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(846,232)	(579,250)
Cash and Cash equivalents at 1 JULY 2021		552,583.05	551,764.65
Cash and Cash equivalents at 30th JUNE 2022		1,365,214.05	552,583.05

The Financial Statements set out on pages 01 to 05 were signed by:



Chairman of Board

Ms. Lynette Odondi

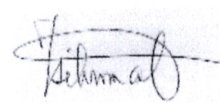
Date:28/05/2023



**CPA Simon
Shisungu Kavunga
Finance Officer**

**ICPAK No
28667**

Date:28/03/2023



Principal

Mr. Fredrick Situma

Date:28/05/2023

Note: The Cash Flow Statement has been signed by CPA Simon Kavunga outsourced from Butere Technical and Vocational College being an ICPAK registered member as required by law. Our head of finance is not an ICPAK registered member.

XVIII. Statement of Comparison of Budget & Actual amounts for the year ended 30 June 2022

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	Utilization Difference
	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	%
Transfers from other govt entities and govt grants	21,000,000	None	21,000,000	12,740,000	(8,260,000)	61%
Rendering of services- fees from students	18,494,000	None	18,494,000	6,325,075	(12,168,925)	34%
Sale of goods	3,000,000	300,000	300,000	37,250	(262,750)	12%
Total Income	42,494,000	300,000	39,794,000	19,102,325	(20,715,08)	48%
Expenses						%
Compensation of employees	7,208,000	None	7,208,000	5,631,912	(1,576,088)	78%
Use of goods and services	29,162,500	None	29,162,500	11,065,551.4	(18,096,948.6)	38%
Remuneration of directors	2,000,000	None	2,000,000	1,669,905	330,095	83%
RMI	1,123,500	None	1,123,500	299,112	824,388	27%
Total Expenditure	39,494,000	None	39,494,000	18,666,480.4	(20,827,519.6)	47%
Surplus For the Period	3,000,000	-	(300,000)	435,844.6		%

(Budget notes)

- The differences between actual and budgeted amounts (10% over/ under) IPSAS 24.14 is because the budgeted figures for trainees were not realized, disbursements from the GOK were for the fourth quarter previous Financial Year, quarters one, two and three of current Financial Year, quarter four disbursements for FY 2021/2022 were not received. A number of our trainees who applied for HELB were locked out of the HELB budget therefore not funded.
- Where the total of actual on a comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis (budget is cash basis, statement of financial performance is accrual) provide a reconciliation. A figure of Ksh 1,223,298 use of goods is for suppliers that have not been paid.

Mumias West Technical and Vocational College
Annual Report and Financial Statements for the year ended 30th June 2022

XIX. Notes to the Financial Statements

1. General Information

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

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the college's accounting policies.

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

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

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i. **Relevant new standards and amendments to published standards effective for the year ended 30 June 2022.**

IPSASB deferred the application date of standards from 1st January 2022 owing to covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1st January 2023.

- ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.**

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2023: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>(State the impact of the standard to the Entity if relevant)</i> Not relevant</p>
IPSAS 42: Social Benefits	Applicable: 1st January 2023 The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The

**Mumias West Technical and Vocation College- Technical Vocation Education
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Annual Report and Financial Statements for the year ended 30th June 20**

Standard	Effective date and impact:
	<p>information provided should help users of the financial statements and general-purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the Entity;</p> <p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.</p> <p><i>(State the impact of the standard to the Entity if relevant)</i></p> <p>Not relevant</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p><i>(State the impact of the standard to the Entity if relevant)</i></p> <p>Not relevant</p>
<p>Other improvements to IPSAS</p>	<p>Applicable 1st January 2023</p> <ul style="list-style-type: none"> • <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p> <ul style="list-style-type: none"> • <i>IPSAS 39: Employee Benefits</i> <p>Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</p> <ul style="list-style-type: none"> • IPSAS 29: Financial instruments: Recognition and Measurement Standard no longer included in the 2021 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023. <p><i>State the impact of the standard to the Entity if relevant</i></p>

**Mumias West Technical and Vocation College- Technical Vocation Education
Training College
Annual Report and Financial Statements for the year ended 30th June 20**

Standard	Effective date and impact:
	<i>Not relevant</i>
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the impact of the standard to the Entity if relevant</i></p> <p>Not relevant</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale 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.</p> <p><i>State the impact of the standard to the Entity if relevant</i></p> <p><i>Not relevant</i></p>

iii. Early adoption of standards

Mumias west TVC did not early-adopt any new or amended standards in year 2022.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

Transfers from other government entities

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

i) Revenue from exchange transactions

Rendering of services

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Sale of goods

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

4 Summary

a) Revenue recognition (Continued)

ii) Revenue from exchange transactions (continued)

b) Budget information

The original budget for FY 2021/2022 was approved by the Council or Board on **19/01/2021**. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded additional appropriations of **nil** on the FY 2021/2022 budget following the Council/ Board's approval.

Notes to the Financial Statements (Continued)

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

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

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

c) Taxes

Current income tax

The college pays PAYE.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and 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.

4 Summary of Significant Accounting Policies (Continued)

a) Changes in accounting policies and estimates

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

b) Employee benefits

Retirement benefit plans

None

c) 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.

d) Comparative figures

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

e) 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, 2022.

**Mumias West Technical and Vocation College- Technical Vocation Education
Training College
Annual Report and Financial Statements for the year ended 30th June 20
Notes to the Financial Statements (Continued)**

5. Transfers from other National Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Unconditional Grants		4,320,000
Capitation Grants	12,240,000	1,500,000
Operational Grant	500,000	-
Total Government Grants and Subsidies	12,740,000	5,820,000

6. Transfers from Other Levels of Government

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfer from Mumias West CDF	Nil	688,000
Total Transfers	Nil	688,000

7. Rendering of Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Tuition Fees	4,589,983	514,020
Personal emoluments fee	2,532,950	255,500
Electricity and water fee	999,336	121,341
Transport and accommodation fee	1,351,220	105,555
Activity fees	1,161,485	114,800
Repairs and maintenance fee	569,938	54,046
Computer fee	848,659	82,500
Student Council fee	846,632	82,450
Insurance fee	288,160	29,500
Students Identity cards	284,000	13,000
Caution money fee	284,000	13,000
Medical fee	506,970	55,330
Industrial Attachment fee	1,129,510	117,590
Examination fee	1,672,458	208,080
Registration fee	84,500	51,000
Kenya Universities and Colleges Central Placement Services	40,500	-
Computer packages fee	1,000	-
EFT CR fee	-	396
Cash Deposit	101	
Total Revenue from The Rendering of Services	17,191,402	1,818,108

(Fee collected broken down into various vote heads)

Notes to the Financial Statements (Continued)

8. Sale of Goods

Description	2021-2022	2020-2021
	Kshs	Kshs
Sale of Farm Produce	37,250	7,290
Total Revenue from Sale of Goods	37,250	7,290

(Cash received from the sale of Kales, Napier and Maize)

9. Other Income

Description	2021-2022	2020-2021
	Kshs	Kshs
Income from the sale of tender	-	1,000
Total other income	-	1,000

**Mumias West Technical and Vocation College- Technical Vocation Education
Training College**

Annual Report and Financial Statements for the year ended 30th June 20

Notes to the Financial Statements (Continued)

10. Use Of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Teaching and Learning Materials Expenses	1,678,756	697,405
Industrial Attachment Expenses	158,764	84,121
Electricity and Water Expenses	309,400	212,000
Annual Subscriptions Expenses	187,725	482,275
Marketing and Publicity Expenses	320,760	194,000
Examination Expenses	1,433,185	187,013
Construction Materials Expenses	-	305,570
Handing over/ Taking over expenses	178,957	-
Kitchen Consumables Expenses	533,495	-
Activity Expenses	818,780	71,830
Technical Vocation Education Training Fair expense	550,740	-
Internal Audit Allowances Expenses	40,000	50,900
Conferences Participation Fee Expenses	220,745	504,985
Travelling and accommodation Expenses	2,212,600	705,250
Medical Test Expenses	2,200	-
Farm Activities Expenses	127,770	121,390
Performance Contract Expenses	185,000	-
Kenya Universities and Colleges Central Placement Services	106,500	-
Printing and Stationery Expenses	791,881	770,740
Cleaning materials Expenses	107,640	84,830
Website Expenses	15,000	19,000
Telephone expenses	369,180	278,900
Internet expenses	218,784	111,000
Student Council Expenses	172,400	-
Student's Identity Cards Expenses	18,600	76,700
Public Health	-	14,000
Tender expenses	-	64,464
Signage	5,700	18,750
Bank charges	26,815	16,283.6
Total goods and services	10,791,377	5,071,406.6

**Mumias West Technical and Vocation College- Technical Vocation Education
Training College**

Annual Report and Financial Statements for the year ended 30th June 20

Notes to the Financial Statements (Continued)

11. Employee Costs

Description	2021-2022	2020-2021
	Kshs	Kshs
Salaries and wages	4,988,805	1,883,446
Employee related costs - contributions to pensions and medical aids	643,107	287,740
Employee Costs	5,631,912	2,171,186

12. Board Expenses

Description	2021-2022	2020-2021
	Kshs	Kshs
Other Allowances	1,669,905	1,303,654
Total	1,669,905	1,303,654

13. Repairs and Maintenance

Description	2021-2022	2020-2021
	Kshs	Kshs
Property	347,180	382,790
Total Repairs and Maintenance	347,180	382,790

Notes to the Financial Statements (Continued)

14. Cash and Cash Equivalentents

Description	2021-2022	2020-2021
	Kshs	Kshs
Current Account	1,352,855.05	270,528.85
Cash at hand	12,359	5,693
Total Cash and Cash Equivalentents	1,365,214.05	276,221.85

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

Mumias West Technical and Vocation College- Technical Vocation Education
Training College

Annual Report and Financial Statements for the year ended 30th June 20

Notes To the Financial Statements (Continued)

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

		2021-2022	2020-2021
Financial Institution	Account number	Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	12 82 85 35 97	891,584	250,211
ABSA Bank	20 39 63 23 33	461,271.05	20,317
Sub- Total		1,352,855.05	270,528.85
b) Others (Specify)			
Cash in Hand		12,359	5,693
Sub- Total		12,359	5,693
Grand Total		1,365,214.05	276,221.85

15. Receivables from Exchange transactions

27(a) Current Receivables from Exchange transactions

Description	2021-2022	2020-2021
	Kshs	Kshs
Current Receivables		
Student Debtors	10,866,327	-
Total Current Receivables	10,866,327	-

Mumias West Technical and Vocation College- Technical Vocation Education Training College
 Annual Report and Financial Statements for the year ended 30th June 20

Notes to the Financial Statements (Continued)

16. Property, Plant and Equipment

Cost	Land and Buildings Kshs	Motor Vehicles Kshs	Furniture and fittings Kshs	Computers Kshs	Other Assets (Specify) Kshs	Plant and equipment Kshs	Capital Work in progress Kshs	Total Kshs
At 1 July 2020								
Additions								
Disposals								
Transfers/Adjustments								
At 31 st JUL Y 2021					1,072,618			
Additions								
Disposals								
At 30 th June Xxx								
Depreciation And Impairment								
At 1 July Xxx								
Depreciation								
Impairment								
At 30 June Xxx								
Depreciation								
Disposals								
Impairment								

**Mumias West Technical and Vocation College- Technical Vocation Education
Training College**
Annual Report and Financial Statements for the year ended 30th June 20
Notes to the Financial Statements (Continued)

Valuation

As per National Treasury guidelines, Land and buildings needs professional valuation as per National Liabilities and Management Policy and guidelines (Issued June 2020).

17. Trade and Other Payables from Exchange transactions

Description	2021-2022	2020-2021
	Kshs	Kshs
Trade payables	1,223,298	856,338
Total Trade and Other Payables	1,223,298	856,338

18. Employee Benefit Obligations

Retirement benefit Asset/ Liability

The entity also 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 the monthly salary per employee per month. Other than NSSF the college has no other contribution scheme.

19. Events After the Reporting Period

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

20. Ultimate And Holding Entity

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

21. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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Appendix III- Inter-Entity Confirmation Letter



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

P. O. Box 571 – 50102

Mumias – Kenya

Email: mumiaswesttvc@gmail.com

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

Tel: [+254] 743 956 097



Mumias West TVC

[571-50102]

The Sigalagala National Polytechnic wishes to confirm the amounts disbursed to you as at 30th June 2022 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below. Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by [Mumias West TVC] as at 30th June 2022

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/F und] (Kshs) as at 30th June 2022			Total (D)=(A+B+C)	Amount Received by [beneficiary Entity] (KShs) as at 30 th June 2022 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)			
0098043551	14/07/2021	2,840,000	-	-	2,840,000	2,840,000	
Total							

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

Head of Accountants department of beneficiary Entity:

Name Carolyn Odongo Sign



Date 28/09/2022

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