

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 12 MAR 2026

DAY.

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REPORT

BY:

Deputy Leader of the
Opposition Party
HON. OLIVIA BATH, MP

CLERK-AT
THE-TABLE:

MERCE CHUMO

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

SHAMATA VOCATIONAL TRAINING
CENTRE

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF NYANDARUA



SHAMATA VOCATIONAL TRAINING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2025

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

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1. Acronyms and definition of key terms

A. Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Centre Accounting Statements
PFM	Public Finance Management
PSASB	Public Sector Accounting standards Board
VTC	Vocational Training Centre
PPRA	Public Procurement Regulatory Authority
TVET	Technical and vocational Education and Training.
ICT	Information Communication and Technology
MCA	Member County Assembly
NITA	National industrial training authority
CBK	Central Bank of Kenya
CECM	County Executive Committee Member

B. Definations

Contigent Liability – Is apotential obligation that arise from a past event depending on outcome of an uncertain event.

Contigent asset ; a possible assets that arises from past event and whose existence will be confirmed only by the occurrence or non occurrence of one or more certain event.

Quality;training: Is a wide range of programs focused on developing skills in quality management, assurance and control to improve products and services.

Inventory: Is the stock of goods a business holds for sale or use in production including raw materials, work in progress and finished goods

2. Key Entity Information and Management

(a) Background information

Shamata Vocational Training Centre is a public TVET institution which was established in the year 2009 as a village polytechnic under the sponsorship of AIC Church. It was changed to Vocational Training Centre in the year 2017 under TVET act/ 2013. It is situated in Nyandarua County, Ndaragwa Sub-county, Shamata Ward next to Kaheho Primary School. The VTC is built on half an acre piece of land. It is under the department of Education, children, culture, gender, and social protection, County government of Nyandarua.

Trades offered;

- Tailoring and Dress making
- Building and construction
- Hair dressing and beauty therapy

(b) Principal Activities

The principal activity/ mission/ mandate of Shamata VTC is to produce competent trainees.

Vision: To produce competent and quality trainees by implementing approved technical and vocational training to satisfy the market.

Mission: To be a centre of excellence in vocational training.

Motto: Inspire through quality Education

(c) Key Management

Shamata Vocational Training Centre's day-to-day management is under the following key organs:

Board of Management. (B.O.M)

- Chair (B.O.M)
- Director
- Deputy Director
- Treasurer
- Accountant
- Centre Manager

Accounting officer

The accounting officer is the Centre Manager

Management

- BOM Chairperson
- Director
- Deputy Director
- B.O.M Treasurer
- Accountant
- Centre Manager

(d) Fiduciary Management

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

SN.	Designation	Name
1.	BOM Chairperson	James Mwathi
2.	Treasurer	Paul Wanyeki
3.	Centre Manager	Elizabeth Ngure

(e) Fiduciary Oversight Arrangements

The fiduciary oversight bodies of the institution include:

- Office of the Auditor General
- The County Assembly
- The Department of Education, Children, Culture, Gender and Social Protection.
- Oversight Committees.

The key fiduciary activities held in the year under review include:

Exam committees

The committee's activities include:

- Setting exams
- Moderation of exams
- Marking exams
- Analysing exams

Adhoc Procurement committees

The committee's activities include:

- Requisition of materials
- Opening quotations
- Inspection of materials, tools and equipment.

Academic committees

The committee's activities include:

- Ensure learning activities are carried out
- Preparing timetable




- (f) **Headquarters**
Shamata Vocational Training Centre
P.O box 16- 20304
Kaheho.
- (g) **Centre Contacts**
Telephone (254)720006928
Email; shamatavtc@gmail.com
- (h) **Bankers**
Kenya Commercial Bank of Kenya
P.O Box
Nyahururu, Kenya
- Co-operative Bank of Kenya
P.O Box
Nairobi, Kenya
- (i) **Independent Auditors**
Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya
- (j) **Principal Legal Adviser**
The county attorney
P.O. Box 701-20303
Olkalou, Kenya

3. Board of Governors




<i>SN.</i>	<i>Member/ Director</i>	<i>Details</i>
1.		<p>James Mwathi Wangware Chairperson board of management Holds craft certificate in fashion and design. Experience of 30 years as an instructor and leader in the community and church. Executive member</p>
2.		<p>Rahab Waithira Vice chairperson Diploma in hairdressing and beauty therapy Executive member Experience of 15 years.</p>
3.		<p>Paul Wanyeki Treasurer Holds a Bachelor of commerce Experience of 6 years as an accountant -Executive member</p>

<p>4.</p>		<p>Mark Mukure Bom Member Holds a diploma in plant management Experience of 12 years Independent member</p>
<p>5.</p>		<p>Elizabeth Ngure Currently the manager and Bom secretary Holds diploma in technical education Diploma in Clothing technology Experience of 10 years in training.</p>
<p>6.</p>		<p>Reuben Gitau Independent member Holds a Diploma in ICT He has 9 years' of experience</p>
<p>7.</p>		<p>Loice Wahu Independent member Hold a certificate of computer application She has 6 yrs of experience</p>

4. Key Management Team

<i>SN.</i>	<i>Member/ Director</i>	<i>Details</i>
1.		<p><i>James Mwathi</i> <i>B.O.M Chairperson</i></p>
2.		<p><i>Samson Njiiri</i> <i>Director Education</i></p>
3.		<p><i>Margaret Muthoni Gatimu</i> <i>Assistant Director</i> <i>Vocational training and home craft centres</i></p>

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4.		<i>Paul Wanyeki</i> <i>Treasurer</i>
5.		Ann Theuri Principal Accountant
6.		<i>Elizabeth Ngure</i> <i>Centre Manager</i>

5. Chairman's Statement

Its my pleasure to present Shamata VTC annual report & financial statement for the year ended 30th June 2025.

I acknowledge Shamata VTC commitment to producing well equipped graduates in technical & vocational educational & training (TVET). The institution had a total of 70 trainees in various courses like carpentry and joinery, fashion design, hairdressing and beauty therapy and motor vehicle mechanics. The institution admitted trainees, trained them, registered and sat for national examinations and participated in other co-curricular activities.

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The institution operations were supported through the transfer from the County government. Other support came through bursaries from County government and CDF.

The institution faces a number of challenges that include:

- Insufficient infrastructure: The institution has a few workshops which need renovation and with financial constraints, nothing much can be done to improve them.
- Fluctuating enrolment: The institution experienced fluctuating enrolment throughout the year due to lack of school fees and bursary support.
- Financial challenges: The institution was partially able to meet its financial obligations during the year. Most of the trainees were not able to pay school fees leaving the institution with some unpaid services.
- Accumulated debts inherited from previous years: The institution has accumulated debts amounting to over kes 702,000 which was inherited from previous years. The debts are in form of salary arrears of BOM staff.

The VTC has faced numerous challenges like inadequate infrastructure, understaffing, lack of modern tools and equipment

The Board of Management is committed to doing its oversight duties to ensure that Shamata VTC grow in different dimensions including infrastructural growth, financial growth and enrolment.

We are great full to the County government of Nyandarua for their continued support especially through capitation to trainees.

Finally, I thank all our parents, staff and students for their continued support & dedication and urge that we strive to achieve greater heights of excellence in the coming year.



.....
JAMES MWATHI
B.O.M CHAIRPERSON

6. Report of the Manager

It is my pleasure to present the annual report and financial statement for Shamata VTC for the year ended 30th June 2025. It has been a year with new challenges but also many other opportunities to improve and move forward. The staff and the management has risen to the challenges with a great deal of resilience and determination.