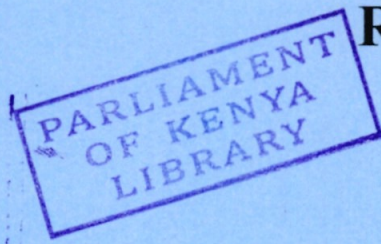


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

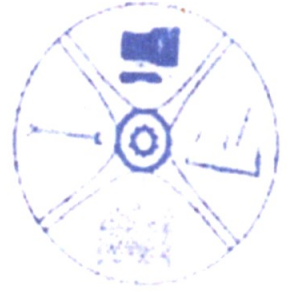
THE AUDITOR-GENERAL

ON

**KIROONE VOCATIONAL TRAINING
CENTRE**

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

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	05 MAR 2026 <input type="text" value="Thursday"/>
TABLED BY:	Hon. Owen Bantia MP Deputy Leader of Majority Party
CLERK-AT-TABLE:	A. Chibuko



KIROONE 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)**

Table of Contents

1. Acronyms and Definition of Key Terms	ii
2. Key Entity Information and Management	iii
3. The Board of Management.....	vi
4. Key Management Team	viii
5. Chairman’s Statement.	ix
6. Report of the Principal	x
7. Statement of Performance against Predetermined Objectives.....	xii
8. Corporate Governance Statement	xiii
9. Management Discussion and Analysis	xvi
10. Environmental and Sustainability Reporting.....	xvii
11. Report of the Board of Management	xix
12. Statement of Board of Management Responsibilities.....	xx
13. Report of the Independent Auditor of kiroone Vocational Training Centre	xxi
14. Statement of Financial Performance for the Year Ended 30 June 2025	1
15. Statement of Financial Position as At 30th June 2025	2
16. Statement of Changes in Net Assets for the Year Ended 30 June 2025	3
17. Statement of Cash Flows for the Year Ended 30 June 2025	4
18. Statement of Comparison of Budget & Actual amounts For Year Ended 30 June 2025	5
19. Notes to the Financial Statements	6
Appendices	11

1. Acronyms and Definition of Key Terms

Acronyms	Definition of key terms
BOG	Board of Governors
ICPAK	Institution of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
VTC	Vocational Training College
TVET	Technical Vocational Education and Training
TVETA	Technical Vocational Education and Training Authority
NITA	National Industrial Training Authority
KVTC	Kiroone Vocational Training Centre

Fiduciary management - members of the management directly entrusted with the entity's financial resources

Comparative year- means the prior period

2. Key Entity Information and Management

(a) Back ground information

Kiroone Vocational Training Centre is located in Meru County, Igoji Sub County, Kinoro Division, IgojiWest Ward Kiroone Location, and Kiroone Sub Location. The vtc was established as a community based Centre for training Youths in technical skills by EAPCchurch in the year 2009 with the mandate of ensuring that the Youth access quality technical education and training. Initially it was a youth polytechnic under the ministry of youth affairs and sports, and finally to Vocational Training Centre under Technical Vocational Education Training in the ministry of education and technology

The institution was registered by the Ministry of Youth Affairs and Sports on 19th March, 2010.it stayed under the Ministry Of Youth Affairs and Sports until 2013 when it was devolved to the Meru County Government. Currently the institution is under the department of Vocational Education Training registered under TVET. The institution has been managed by different a number of managers since until the current Manager/Principal Mr. Martin Kinoti.

Finally the institution has undergone transformative stages and various structures are being constructed.

(b).The principal activities

The principal activity entity is to train competent and innovative man power in TVET to meet the changing needs of the industry and self-sustainability under TVETA Act 2013.

VISION

To be a regional leader in Technical Vocational Education and Training provision

MISSION

To train and educate Kenyan Youths and unleash their potential in Technical and Vocational skills for individual and national development.

(C). Key Management

The entity's day –to- day management is under the following key organs

- Board of governors / management etc.
- Accounting officer/principal.
- Management

(d). Fiduciary Management

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

SN.	Designation	Name
1.	Principal/Manager	Mr. Martin Kinoti
2.	Deputy Principal/Assistant Manager Finance	Mrs. Kellen Mwendwa

Key Entity Information and Management (Continued)

•Fiduciary Oversight Arrangements

- *Audit and risk committee activities.*
- *Finance and operations committee activities.*
- *Academic committee activities*
- *Development partner oversight activities*
- *Other oversight activities*

(f). Entity Headquarters

Kiroone V.T.C. Headquarters

P.O. Box 96-60402

Igoji-Meru,

Kenya

Entity Contacts

Telephone:(+254) 729589531

E-mail: Kirooneyouthpolytechnic@gmail.com

(h).Entity Bankers

Central bank of kenya

Haile selassie Avenue

p.o. box 60000

City Square 00200

Nairobi, Kenya

Other Commercial Banks

Kenya commercial bank

Account no: 1233319159

Nkubu branch.

Entity contacts

P.O. Box 2171-60200

Meru

Equity bank

Account no: 0370795884002

Nkubu branch

(I). Independent Auditors

Auditor-General

Office of Auditor General

Anniversary Towers, Institution Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

Key Entity Information and Management (Continued)

•Fiduciary Oversight Arrangements

- *Audit and risk committee activities.*
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P.O. Box 30084

GPO 00100

Nairobi, Kenya






Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

(j). Principal Legal Adviser

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

County Attorney General
P.O. Box 51-60200
Meru



3. The Board of Management

Board of Governors passport size photo and name, and key profession/ academic qualifications	Description of members date of birth and qualifications
 <p>1. FESTUS KIMATHI Profession: Accountant Academic: CPA</p>	<p>Date of birth: 20/07/1972 Qualifications: degree Work experience: 25 years Position inBOG: chairperson</p>
 <p>2.LILIAN KATHAMBI PATRICK Profession: NCPWD Coordinator Imenti South Academic: Certificate</p>	<p>Date of birth:16/05/ 1975 Qualifications: certificate ICT Work experience: 15 years Position in BOG :vice chairperson</p>
 <p>3.MR. MARTIN KINOTI Profession:Trainer Academic: Diploma</p>	<p>Date of birth: 30/01/1973 Qualifications: Diploma In Technical Trainer Education (Computer Studies) CPA Work experience: 18 years Position in BOG :secretary</p>
 <p>4. ERICK KARANI Profession: Agriculture Academic: Higher Diploma</p>	<p>Date of birth:11/02/ 1985 Qualifications: diploma Agriculture Work experience: 5 years Position in BOG :3rd signatory</p>
 <p>5. ASHFORD MURIUNGI Profession: Businessman</p>	<p>Date of birth:22/06/1985 Qualifications: BED Work experience: 10 years</p>

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

Academic: Bachelors	Position in BOG : member
 6. ERICK MUTHURI Profession: Accountant Academic: Bachelors	Date of birth: 03/12/1987 Qualifications: Bachelor Of Commerce Work experience: 8 years Position in BOG :member
 7. JUSTINA KARAMBU Profession: farmer Academic: KCSE	Date of birth: 10/10/1974 Qualifications: KCSE Work experience: 22 years Position in BOG :member
 8. MR HENRY GICHURU MARETE Profession: Retired Teacher Academic: diploma	Date of birth: 1963 Qualifications: diploma in education Position in BOG :member
 9. CAROLINE KATHAMBI Profession: retired teacher Academic: certificate	Date of birth: 01/01/1985 Qualifications: Certificate in Computer Studies Work experience: 8 years Position in BOG :member

4. Key Management Team

<i>SN.</i>	<i>Member/ Director</i>	<i>Details</i>
1	 <p>3.MR. MARTIN KINOTI Profession: trainer Academic: Diploma</p>	<p>Date of birth: 30/01/1973 Qualifications: Diploma In Technical Trainer Education (Computer studies) CPA Work experience: 18 years Position in BOG :secretary</p>
2	 <p>MRS. KELLEN MWENDWA Profession: Trainer Academic: Diploma</p>	<p>DEPUTY PRINCIPAL</p>

5. Chairman's Statement.

I am pleased to present the annual report and the financial statement of Kiroone VTC for the ended 30th June 2025.

The demand for TVET programmes in the country has continued to rise prompting the institution to continually introduce academic programmes that respond to the demand of the market. The objective of the Board of the management is to position Kiroone VTC main programmes with the contest of the market requirements, cost rationalization, equity and customer satisfaction. During the financial year 2024-2025 period, key achievements were achieved.

- Increased student enrollment from 30 to 47.
- Substantial physical infrastructure
- Participated in Inter-Vocational Training Centre ball games at the county level.
- Enhanced marketing strategies which prompted for population growth
- Constructed workshop to increase access.
- Established collaboration and liaison with key local industries and Jua kali where the institution can attach its trainees.

During this year 2024-2025 financial year commitment was geared towards physical development of the physical infrastructure, implementation of the institution performance contracts which has set out the process and time frame of putting up various structures suited to give support to academic programmes being the core function of the institution.

I am proud to note that most of the goals set out within the year indeed have been achieved. This include:-

- Competitive recruitment of trainers
- Development of infrastructures to support academic programs

The institution received bursaries and county government capitation of the trainees. This funding has enabled the institution to acquire equipment, ensuring that trainees are equipped with relevant skills hence increasing their marketability.

The institution has witness significant growth of assets that has prompted a good training environment for both trainers and trainees. Therefore, I wish to thank the members of the Board who has given useful insight to the institution management making it possible to collectively to progress. The Board is pleased to put more effort to Kiroone VTC to ensure prudent management of resources and level of compliance with the government regulation and statutory requirements. I thank government for its financial support so far that has made it possible to implement Kiroone VTC functions and programmes.

I also wish to thank all stakeholders for their continued support and dedication even as we focus higher goals of excellence.


Mr. Festus Kimathi

Chairman board of management.

6. Report of the Principal

Presented herein is the annual report and financial statement of Kiroone VTC for the year ended 30th June 2025 as per the public finance management Act of 2012 and public Audit Act 2015.

Non-Financial Information

• **Academic programmes**

During the financial year under review the institution had 5 academic programmes; namely

- Motor Vehicle Technology
- Fashion Design and Garment Making Technology
- Hair Dressing and Beauty Therapy
- Plumbing Technology
- Information Communication Technology

b). students' population.

The institution admits students from the surrounding secondary and primary schools. by the end of the 2024/2025 financial year, the institution had a population of 47 students. The number is expected to rise to 90 trainees in the year 2025/2026 financial year. This will be achieved through,

- Aggressive marketing of the courses offered in the institution.
- Construction of the dormitory offer boarding facilities to trainees who come from far.
- Partnering with the local industries and other institutions of higher learning.
- Improved internal and external academic performance.
- Offering academic programmes that are attractive to trainees.

c). Provision of requisite facilities.

As a strategy to increase competitive advantage, the management of the institution continued to expand the existing facilities to attract and accommodate more students.

(d). Performance Contract

In the financial year 2024/2025, the institution made the following achievements.

- Overseen the construction of the dormitory.
- Participated in Meru county inter VTC ball games competition.
- Participated in the Meru National Agricultural show exhibition

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

Challenges that hindered 100% achievement of the targets during the year.

- Inadequate professional teaching staff.
- Lack of staffroom and inadequate trade workshops
- Inadequate tools and equipment which conform to modern technology.
- Lack of ICT and modern machines for learning purposes and service delivery.
- Inadequate funding from the government and poor fees payment
- Lack of boarding facility leading to inability to capture trainees from far.
- Lack of space for sports and co-curricular activities.
- Insecurity due to lack of gate and proper fencing.



.....
Mr. Martin Kinoti
Principal.



7. Statement of Performance against Predetermined Objectives

Review of Kiroone VTC Performance for 2024/2025 Financial Year.

Section 164 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the County government entity’s performance against predetermined objectives.

KIROONE VTC has 5 strategic pillars /issues/ themes and objectives within current Strategic Plan for the FY2023/2024- 2024/2025. These strategic pillars are as follows:

Pillar 1: Score distinctions/credits in NITA examinations

Pillar 2: provide infrastructure that adequately supports the core plans of the institution

Pillar 3: pursue stake holders’ partnerships and collaborations

Pillar 4: Obtain and maintain an appropriate ratio of trainees to instructors, learning materials and facilities.

Pillar 5: Establish contemporary learning services and facilities

Kiroonevtc develops its annual work plans based on the above 5 pillars. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The institution achieved its performance targets set for the FY 2024/2025 period for its 5 strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1	Score distinctions/credits in NITA examinations	Trade instructors Strong supervision	Encourage department Innovations Field trips Staff motivation	All trainees passed with credits
Pillar 2	provide infrastructure that adequately supports the core plans of the institution	BOG, Tender committee, community, county administration.	Established cost of the project, Facilitated planning, awarded tender monitoring of project construction evaluation	Workshop completed
Pillar 3	pursue stake holders’ partnerships’ and collaborations	Number of local industries in collaboration Number of meetings in a year	Strengthen external network with industries Implement expanded community plans to add value to the community	Held quarterly meetings with the community on available business opportunities the community can engage with the vtc

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

		Number of business opportunities		
Pillar 4	Obtain and maintain an appropriate ratio of trainees to instructors, learning materials and facilities.	Tools and equipment instructors	Tools and equipment purchased Employed instructors	Tools and equipment were increased More instructors employed
Pillar 5	Establish contemporary learning services and facilities	Suggestion boxes Customers complains & compliment registers	Establishing a client relation management by maintaining customer visitors and customers feedback systems	Suggesting management system in place. Customer complains & compliment tools in place

8. Corporate Governance Statement

The mandate of TVET Act 2013. Every TVET institution is governed by a governing body in the form of council/BOG which is responsible for providing the required leadership in developing appropriate plans and strategies that will contribute to sustainable execution its mandate to satisfy that social economic advancement of the nation and region. Each institution is headed by Manager /Principal who acts as secretary to the governing BOG. The BOG consists of-

- Chairperson

- Vice Chairperson
- Secretary/Manager
- Third Signatory
- One BOG member
- County Vocational Education and Training Officer

The Board of Governors Nomination Process

A nomination panel shall be constituted by the VETO at least three (3) months before the expiry of the life of the existing board.

The nomination panel shall identify and forward (9) names of nominees for the appointment by the CEC (M) from persons under the following categories.

- Two representatives from the religious Entity. In case the VTC has on Religious Entity, then a representative of the Sub-County Education Board will nominate.
- Two representatives from the community in which the VTC is situated. The representatives should be persons of integrity capable of articulating VTC issues to the community and solicit for their support.
- Two youth leaders (a male and a female) representing the interests of the youth.
- One representative of the persons with special needs. The person should preferably be with special needs or conversant with the needs of people with disabilities, particularly learners.
- One person representing the local jua-kali or industry and commerce sector. Such representatives should be able to facilitate linkages between the VTC and the local jua kali or industry and commerce sector particularly on attachment.
- One person representing special interest. The person should preferably possess certain skills which can be beneficial to the operation and well-being of the VTC.

A person may be disqualified for appointment to the VTC Board if: -

- He/she does not meet the minimum academic qualification of KCSE/KCE Level of secondary education
- He/she has a criminal record has not been granted a pardon.
- He/she has been declared insolvent or bankrupt and has not been discharged.
- He/she is adjudged to be of unsound mind or has been detained as criminally insane person.
- He/she is disqualified from public office by any law for the time being in office.
- His/her economic or business interest are linked to those of the board of the vocational training Centre with an exception of special cases which must receive written permission from the CEC (M)
- He/she fails to write an acceptance letter to the CEC(M) in charge of Education and Technology.
- He/she fails to attend three consecutive meetings of the board without written apologies.

The total composition of the board shall be (13) people. no single gender shall constitute more than two thirds of the total number. The Vocational Education and Training Officer should be automatic ex-

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

officio member of the board. upon appointment of the board of Governors should fulfil the following at the inaugural meeting.

- a) Confirm the chairperson of the BOG
- b) Elect the Vice chairperson
- c) Co-opt three persons to the board who should be two parents with trainees in the VTC and an instructor
- d) Nominate signatories to the bank account (3) members namely the chairperson, manager/secretary and a third signatory.

The term of office for the board is 3 years and is eligible for re-appointment for one more term. The board shall hold not less than three (3) ordinary meetings each year. The quorum at any meeting shall be two thirds (2/3). Any member who is absent without apologies for three (3) consecutive meetings of the board shall be required to resign or shall be deemed to have ceased from being board member.

9. Management Discussion and Analysis

The BOG of the VTC has been very supportive to the management and has fully performed its oversight role in the whole and through the BOG committee. The management team is also well constituted with the principal being the team leader, deputy principal (who handles both administration and academic). Head of guidance and counseling and industrial liaison officer.

During the financial year, the management as endeavored to satisfy legal and regulatory requirements as enshrined in the mandate under the TVET ACT 2015 and its regulation etc.

During the period we are able to complete most of our performance key projects as follows:

FY 2024/2025 project completion rate.

Project name	Project description	Location	Total estimate	Current status	Allocation for FY 2024/2025	Expected deliverables (output) FY 2024/2025	Completion status
Workshop		Kiroone VTC	2.1m	New	2.1m	Workshop construction completed	90% complete

10. Environmental and Sustainability Reporting

Kiroone VTC exists to transform lives. This is our purpose, the driving force behind everything we do. It's what guides us to deliver our strategy which founded on fine pillar, below is a brief highlighted of our achievement.

Sustainability Strategy & Profile

Kiroone VTC is a learning organization under the Directorate of Technical Vocational Training Education and Training. In her commitment to produce skilled manpower that fits in the job market, the VTC has continued comply with the Ministry of Education guidelines and polices. The VTC has identified the potential of the community as the key in realizing the growth of the institution the VTC has therefore engaged the community through continuous sensitization on the TVET courses on the support given by the government through capitation and application of bursaries. Further, the institution has reached out to the stakeholders and political leaders for support in all aspects in the running of the institution through attending church meeting, community meetings and upholding support for fees payment through the Meru County Retention Bursary Fund and NG-CDF bursary kitty.

The VTC has continued to engage with the industry to allow linkage for trainees to the industry for industrial attachment and also employment. This has enabled contribution for industry expectation through direct feedback from industry.

Benchmarking with other learning institution and partnering with them remain vital for progressive growth. Attending to relevant training and workshop has been key in staff development.

Environmental Performance

Kiroone VTC is committed to reducing its impact on the environment. We strive to improve our environmental performance over time and initiate additional activities that will further reduce our impact on the environment. Our commitment is to: -

- a) Comply with all applicable environmental regulations.
- b) Prevent pollution whenever possible.
- c) Train all staff on our environmental programs and empower them to contribute and participate.
- d) Communicate our environmental commitment and efforts from our customers, staff and our community.
- e) Provision of bins for segregation of waste in the compound.
- f) Encourage the reuse and recycle of waste plastic bottle instead of throwing them away.

Employee Welfare

The VTC has been following procedure of hiring employees in the institution. The Board identifies the vacancies by analyzing the key responsibilities and duties that ought to be done and staff are not available or adequate.

The Board then advertises for the position and invites qualified candidates to apply. On application, shortlisting of qualified person is done basing it on the advert, gender, ethnicity and experience. Qualified candidates are conducted to attend the interview through mail, or telephone calls. The panel

engages all the interviewees and allocated marks as per the score sheet. The panel then discuss the scores and average for the best candidate to be approved once staff are engaged, they are taken through an orientation where their responsibilities are outlined, discussed and objectives of the organizations are laid out. Staff are developed through support given by BOG to attend the relevant workshops and seminars especially the once organized through the county government. The VTC is in the process of developing policy on the safety and compliance with Occupational Safety and Health Act Of 2007 (OSAH). Appraisal of the staff is done continuously.

Market Place Practices

Kiroone VTC have outlined to: -

- a) Responsible competition practice
Explain how organization ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fare competition and respect for competitors
- b) Responsible supply chain and suppliers relations: - explain how the organization maintain good business practices, treats its own suppliers and responsibility by honoring contracts and respecting payment practice.
- c) Responsible marketing and advertisement: - outline efforts to maintain ethical marketing practices.
- d) Product stewardship: - outline efforts to safeguard consumer rights and interest.

Corporate Social Responsibility /Community Engagement

The VTC embarked on the following CSR activities within the year.

- Offering short courses to the community freely
- Training bodaboda operators on road safety.

On behalf of the management and staff of Kiroone VTC. I take this opportunity to thank Board of Governors for the support accorded to the key management and for its visionary direction in development of the VTC.

I appreciate support of the county government of Meru throughout the year under review, though we appeal for more support especially for the purpose of establishing suitable facilities required towards becoming the VTC of choice for trainers in the county and beyond.

I thanks all the staff and trainees of Kiroone VTC for the continued corporation in this challenging but a noble task of building the VTC and I look forward to the same corporation and enthusiastic participation in the 2025/2026 FY



Martin Kinoti
Principal/Secretary of the Board.



Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

11. Report of the Board of Management

The Board Members submit their report together with the audited statement for the year ended 30th June 2025 which shows the state of the VTC affairs

Principal Activities

The principal of the VTC are: -

- i) Promote the best interest of the institution and ensure its development.
- ii) Promote quality education and training for all trainees in accordance with the set standard
- iii) Develop a strategic plan for the institution
- iv) Create and enabling environment with the institution's manager/principal, instructors and other staff of the institution in the performance of their professional duties
- v) Manage all the affairs of the institution in accordance with the laid down procedures.
- vi) Advise the department and staffing needs of the institution in consultation with the quality assurance and standards officers, ensure effective curriculum implantation and delivery.
- vii) Ensure trainees are presented for examination and assessment
- viii) Prepare annuals estimates of revenues and expenditure for the institution and incur expenditure on behalf of the institution
- ix) Receive, on behalf of institution, fees, grants, subscriptions, donations, or other bodies or persons in accordance to the relevant role.
- x) Mobilize resources for the purposes of the institution subject to the provision of the public financial management act 2012 and any other relevant roles.
- xi) Prepare a comprehensive annual report on all arrears of its mandate including education, training, and research services and submit the same to the department.

Results

The results of entity for the year ended June 30th 2025, are set out on page 1 to 13


Board of Management

The members of the Board who served during the year are shown on page VIII and IX During the year there has been no change in the Board of Governors

Auditors

The Auditor general is responsible for the statutory audit of the VTC in accordance with article 229 of the constitution of Kenya and public audit act 2015 to carry out the audit of VTC for the year ended 30th June, 2025. In accordance to section 23 of the public audit act 2015.

By order of the Board,


.....
Mr. Martin Kinoti
Secretary of the Board



Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

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

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	1	609,000	
Revenue from non-exchange transactions		609,000	
Revenue from Exchange transactions			
Fees from students	2	520,670.00	
Sale of goods	3	51,139.65	
Rental revenue from facilities and equipment	4	13,000.00	
Revenue from Exchange transactions		584,809.65	
Total Revenue		1,193,809.65	
Expenses			
Use of goods and services			
Employee costs	5	655,915.	
Board Expenses	6	180,969.00	
Repairs and maintenance	7	18,000.00	
Total Expenses	8	153,520.00	
		1,008,404	
Net surplus/(deficit) for the year		185,405.65	

The Financial Statements set out on page 1 were signed by:

[Signature]

Festus Kimathi
Chairman of Board

Date *2/12/25*

[Signature]

Name *Hellen Mwikine*
Accountant
ICPAK No *31780*

Date *2/12/25*

[Signature]

Martin Kinoti
Principal/Manager

Date *1/12/25*



REPUBLIC OF KENYA

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



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KIROONE VOCATIONAL TRAINING CENTRE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kiroone Vocational Training Centre set out on pages 1 to 11, which comprise of the statement of financial position as

at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kiroone Vocational Training Centre as at 30 June, 2025, and of its financial performance and of its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Technical and Vocational Education and Training Act, 2013 and Public Finance Management Act, 2012.

Basis for Qualified Opinion.

Undisclosed Assets

The statement of financial position reflects a Nil property, plant and equipment balance. However, a number assets owned by the Training Centre including, land, building, plant and machinery were not valued, recorded in an asset register and disclosed in the financial statements. In addition, the ownership documents of the land on which the Training Centre operates was not provided for audit verification.

In the circumstances, the accuracy, completeness and ownership of Nil property, plant and equipment balance could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kiroone Vocational Training Centre 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.1,120,180 and Kshs.1,073,709 respectively, resulting to an under-funding of Kshs.46,471 or 41% of the budget. Similarly, the Training Centre expended Kshs.945,404 against actual receipts of Kshs.1,073,709 resulting to an under-utilization of Kshs.128,305 or 12 % of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Board of Management is responsible for the Other Information set out on pages iii to xx, which comprises Vocational Training Center information and Overall Performance, Statement of Performance Against vocational Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Board's Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Mandatory Registration Requirements under the Data Protection Act

Review of compliance with the Data Protection Act, 2019 revealed the Training Centre has not registered with the Office of the Data Protection Commissioner (ODPC) as a data controller or data processor, despite collecting and processing personal data of trainees and staff. This was contrary to Section 18(1) of the Data Protection Act, 2009, which requires all entities that meet the prescribed thresholds to be duly registered before processing personal data.

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

2. Non-Compliance with Statutory Deductions Obligations

Statement of financial performance reflects Kshs. 180,969 as employee cost as disclosed in Note 6 to the financial statement. Review of payroll revealed that support staff and instructors hired by the Board of Management (BoM) are remunerated. However, there is no documented evidence that statutory deductions, specifically the National Social Security Fund (NSSF), Social Health Insurance Fund (SHIF), and Affordable Housing Levy (AHL), were deducted or remitted to the respective statutory bodies for the year ended 30 June, 2025. This was contrary to Section 19(4) of the employment Act, 2007 which provides that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) should pay the amount so deducted in accordance with the time period and other requirements specified in the law.

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

3. Principal Acting Beyond Six Months

Review of personnel records revealed that the Centre's Principal has served in an acting capacity since 2015, contrary to Section 34(3) of the Public Service Commission Act, 2017 which stipulates that an officer may serve in an acting capacity for a minimum of thirty days but not exceeding six months.

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

4. Non-Compliance with the Public Sector Accounting Standards Board Reporting Requirements

Review of financial statements submitted for audit revealed the following anomalies;

- i. Pagination was not correctly applied throughout the report.
- ii. Appendix II was omitted resulting in inconsistencies in the appendix section.
- iii. No disclosures were made under Notes to the financial statements sections of the report in respect to General information, Statement of compliance and basis of preparation, adoption of new and revised standards, summary of significant accounting policies and significant judgements, and sources of estimation uncertainty. This was contrary to Section 81(3) of Public Financial Management Act, 2012 which require that the Accounting Officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Public Sector Accounting Standards Board.

In the circumstances, the financial statements did not comply with the financial reporting templates issued by the Public Sector Accounting Standards Board.

5. Unbalanced Budget

The statement of comparison of budget and actual amounts reflects a final revenue budget of Kshs.1,120,181 against a total expenditure budget of Kshs.977,134 resulting in to a budget deficit of Kshs.143,047. This is contrary to Regulation 33 of the Public Finance Management (National Government) Regulations, 2015, which states that unless provided otherwise in the Act, these Regulations or any other guidelines developed in furtherance of the Act or these Regulations, the following guidelines shall be observed at all times during budget formulation and approval- (a) all revenue and expenditure shall be entered into the national government budget estimates and (c) the budget shall be balanced.

In the circumstances, Management was in breach of law.

6. Non-Compliance with the Public Procurement Capacity Building Levy Order, 2023

Management did not provide documentary evidence to confirm that the Centre complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August, 2024 which requires procurement entities to remit the levy to the Authority through the e-Citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

In the circumstances, Management was in breach of law.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT, AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the year under review, the Institution had not constituted an audit committee and an internal audit unit as required by Regulation 153 (1) and (2) of the Public Finance Management (County Government), 2015 which states that, the internal audit unit of a County Government entity to assess effectiveness of the technical training institute through an internal performance appraisal commenting on its effectiveness in the annual report to The County Treasury

In the circumstances, the Centre did not benefit from the oversight role and advice from the audit committee and the internal audit function.

2. Lack of an Approved Staff Establishment

During the year under review, the Centre did not have an approved staff establishment to guide in staffing structure requirements. Without a formal staff establishment, it is not possible to assess whether the Centre is operating with an optimal staffing structure necessary to support the implementation of its mandate.

In the circumstances, Management was not in compliance with the HR policy therefore controls on optimal staffing structure requirements could not be confirmed.

3. Weak Controls in Collection and Accounting for Fees from Students

The statement of financial performance reflects fees from students totaling Kshs.520,670 as disclosed in Note 2 to the financial statements. Review of the supporting cash book indicates that an amount of Kshs.88,050 was collected in cash. However, Management did not provide for audit review evidence or proof of banking and accountability of the cash collected.

In the circumstances, the effectiveness of controls put in place to account for and safeguard the cash collected could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management, and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and the Board of Management

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

In preparing the financial statements, Management is responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

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

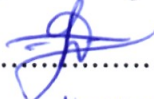
	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the County Government	1	609,000	
Revenue from non-exchange transactions		609,000	
Revenue from Exchange transactions			
Fees from students	2	520,670.00	
Sale of goods	3	51,139.65	
Rental revenue from facilities and equipment	4	13,000.00	
Revenue from Exchange transactions		584,809.65	
Total Revenue		1,193,809.65	
Expenses			
Use of goods and services	5	655,915.	
Employee costs	6	180,969.00	
Board Expenses	7	18,000.00	
Repairs and maintenance	8	153,520.00	
Total Expenses		1,008,404	
Net surplus/(deficit) for the year		185,405.65	

The Financial Statements set out on page 1 were signed by:



Festus Kimathi
Chairman of Board

Date 02/12/2025


Name Hellen Mukiina
Accountant
ICPAK No 81780

Date 02/12/2025



Martin Kinoti
Principal/Manager

Date 02/12/2025



Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

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

Description	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	9	274,426	
Current portion of receivables from exchange transactions	10	120,100	
Total Current Assets		394,526	
Non-Current Assets			
Property, plant, and equipment		-	
Total Non-Current Assets		-	
Total Assets (A)		394,526	
Liabilities			
Current Liabilities			
Trade and other payables	11	63,000	
Total Current Liabilities		63,000	
Non-Current Liabilities			
Non-Current Provisions		-	
Finance lease obligation		-	
Total non-current liabilities		-	
Total Liabilities (B)		63,000	
Net Assets (A-B)		331,526	
Represented By:			
Revaluation Reserves		-	
Accumulated Surplus		331,526	
Capital Fund		-	
Total Net Assets		331,526	


Name
Chairman of Board

Date 2/12/2025


Name Helen Mukiya
Accountant
ICPAK No 31780

Date 2/12/2025


Name
Principal/Manager
Date 01/12/2025



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

Description	Revaluation reserve	Accumulated Surplus	Capital Grants/Fund	Total
At July 1, 2023 (previous year)				
Revaluation gain				
Surplus/(deficit) for the year				
Capital grants received during the year	-	-		
At June 30, 2024		146,119.85		146,119.85
At July 1, 2024 (current year)		146,119.85		146,119.85
Revaluation gain				
Surplus/(deficit) for the year		185,405.65		185,405.65
Capital grants received during the year				
At June 30, 2025		331,526	0	331,526

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

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

Description		2024-2025	2023-2024
	Note	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from County Government	1	609,000.00	
Grants from donors and development partners			
Transfers from National Government entities			
Public contributions and donations			
Fees from students	2	400,570.00	
Sale of goods	3	51,139.65	
Rental revenue from facilities and equipment	4	13,000.00	
Finance income			
Total Receipts		1,073,709.65	
Payments			
Use of goods and services	5	610,914.50	
Employee costs	6	162,969.00	
Board Expenses	7	18,000.00	
Repairs and maintenance	8	153,520	
Contracted services		0	
Grants and subsidies		0	
Total Payments		945,403.50	
Net Cash Flows from operating activities		128,306.15	
Cash flows from investing activities			
Purchase of intangible assets		0	
Proceeds from the sale of property, plant, and equipment		0	
Net cash flows used in investing activities		0	
Cash flows from financing activities			
Proceeds From Borrowing		0	
Repayment of Borrowings		0	
Net cash flows used in financing activities		0	
Net Increase/(Decrease) in Cash and Cash equivalents		128,306.15	
Cash & Cash equivalents at the beginning (1 st July 2024)		146,119.85	
Cash & Cash equivalents at the end. (30 th June 2025)	9	274,426.00	

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

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

Description	Originalbudget	Adjustments	Final Budget	Actualon comparable basis	Performance difference	Utilization Difference
	Kshs	Kshs	Kshs	Kshs	Kshs	%
	A	B	C=A+B	D	E=C-D	F=D/C%
Receipts						
Transfers from County Government	609,000.00	-	609,000.00	609,000.00	-	100
Fees from students	440,627.00	-	440,627.00	400,570.00	40,057	9
Sale of goods	56,253.62	-	56,253.62	51,139.65	5,113.97	91
Rentalrevenuefromfacilitiesandequipment	14,300.00	-	14,300.00	13,000.00	1,300.00	91
Miscellaneous Income	-	-	-	-	-	0
TotalReceipts	1,120,180.62	-	1,120,180.62	1,073,709.65	46,470.97	
Payments						
Use of goods and services	589,395.95		589,395.95	610,914.00	-21,518.05	104
Employeeecosts	199,065.90		199,065.90	162,969.00	36,096.90	82
Board Expenses	19,800.00		19,800.00	18,000.00	1,800.00	91%
Repairsandmaintenance	168,872.00		168,872.00	153,520.00	15,352.00	91%
TotalExpenditure	977,133.85	-	977,133.85	945,403.50	31,730.35	97
Capital Expenditure payments						
Surplus	143,046.77	-	143,046.77	128,306.15	14,740.62	-

19. Notes to the Financial Statements

1. Transfers from the County Government

Description	
	Kshs
Unconditional Grants	
Capitation Grants	609,000.00
Operational Grant	
Unconditional Development grants	-
Other Grants	-
Total unconditional Grants	609,000.00

2. Fees from students

Description	2024 -2025
	Kshs
Tuition Fees	520,670
Activity Fees	
Industrial Attachment Fees	
Examination Fees	
Library Fees	-
Facilities And Materials	
Registration Fees	-
Others (<i>Specify</i>)	
Total Fees from students	520,670

3. Sale of Goods

Description	2024 -2025
	Kshs
Sale of Books	0
Sale of Publications	-
Sale of Farm Produce	51,139.65
Cafeteria sales	
Sale of desk	
TotalRevenuefromSaleofGoods	51,139.65

4. Rental revenue from facilities and equipment

Description	2024 -2025
	Kshs
Hire of Facilities and Equipment	
ContingentRentals	13,000.00
OperatingLeaseRevenue	-
Total	13,000.00

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

5. Use of Goods and Services

Description	2024 -2025
	Kshs
Teaching and learning materials	299,070.00
Industrial attachment costs	-
Electricity	9,200.00
Water	-
Security	-
Professional and consultancy services	-
Subscriptions	-
Advertising	
Examination fees	
Audit fees	-
Catering, conferences, and delegations(Hostel)	267,161.00
Travelling and accommodation	33,700.00
Fuel and oil	-
Insurance	
Legal expenses	-
Licenses and permits	-
Postage	
Printing and stationery	32,640.00
Hire charges	-
Rent expenses	-
Skills development levies	
Telephone expenses	-
Internet expenses	
Training expenses	
Other (<i>specify</i>)	-
Co-curricular activities	11,350.00
Medical expenses	
Animal feeds	
Animal treatment	
Seeds	
Bank Charges	2,794.00
Total good and services	655,915.00

6. Employee Costs

Description	2024 -2025
	Kshs
Salariesandwages	173,969.00
Employee-relatedcosts-contributionstopensionsand medical aids	7,000.00
Travel,motorcar,accommodation,subsistenceandother allowances	
Housingbenefitsandallowances	
Overtimepayments	
Social contributions	
EmployeeCosts	180,969.00

7. Board Expenses

Description	2024 -2025
	Kshs
Chairman's Honoraria	-
Directors Emoluments	
Other Allowances	
Other Board Expenses	18,000.00
Total	18,000.00

8. Repairs and maintenance

Description	2024 -2025
	Kshs
Equipment and machinery repairs	153,520.00
ToRepairsandMaintenance	153,520.00

9. Cash and Cash Equivalents

Financial Institution	Account number	2024 -2025	2023-2024
a) Current Account			
Equity Bank (operations)	370195884 002	3,630.75	30,271
Kenya Commercial Bank KCB(Grant)	1233319159	270,795	115,848
Sub- Total		274,426	146,119

Kiroone Vocational Training Centre
Annual report and financial statements for the year ended 30th June 2025

10. Receivables from Exchange transactions

10(a) Current Receivables from Exchange transactions

Description	2024 -2025
	Kshs
CurrentReceivables	
Student Debtors	120,100.00
TotalCurrentReceivables	120,100.00

11. Payables Sundry Creditors

Description	2024 -2025
	Kshs
Karabai Stores	45,000
Hair dressing	8,000
Cook salary	10,000
Electrical stores	0
Totals	63,000.00

Appendices

Appendix 1: Implementation Status of Auditor-General Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Not applicable				

Guidance Notes: Use the same reference numbers as contained in the external audit report;

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

Martin Kinoti
Principal/Manager

Date:



KIROONE VTC

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

Appendix III- Inter-Entity Confirmation Letter

Name of transferring entity: MERU COUNTY GOVERNMENT

Name of beneficiary entity: KIROONE VTC

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

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
Inward/ Swift	26/12/25	420,000	/	420,000	
PO Meru county	26/12/25				
KE/Nairobi/KE/NIA		189,000	/	189,000	
Total		609,000	/	609,000	

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

Head of Accounts Department - Disbursing Entity:

Name D. Kobia Sign  Date 02/12/2025

Head of Accounts Department - Beneficiary Entity:

Name MARSH KINOSI Sign  Date 02/12/2025

