

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

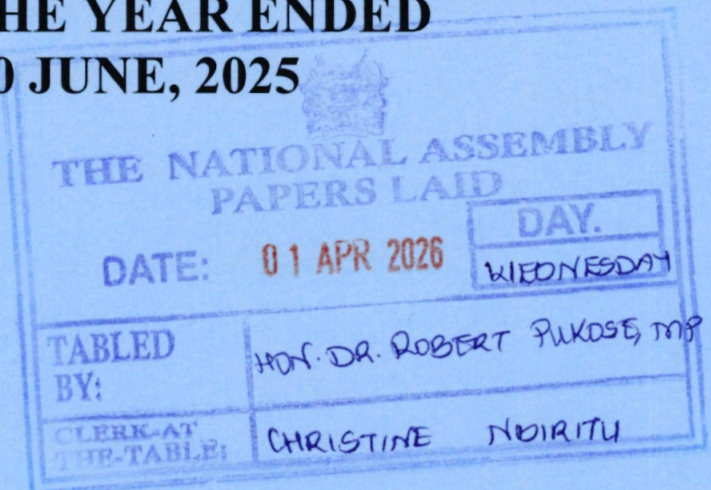
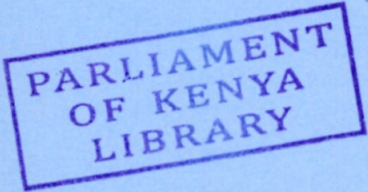
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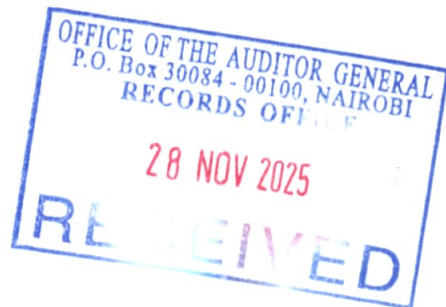
THE AUDITOR-GENERAL

ON

ABERDARE TEACHERS TRAINING COLLEGE

FOR THE YEAR ENDED 30 JUNE, 2025





ABERDARE TEACHERS TRAINING COLLEGE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30th JUNE 2025

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

Aberdare Teachers Training College
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1. Acronyms & Glossary of Terms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
TTC	Teacher Training College
ATTC	Aberdare Teachers Training College
Fiduciary Management	Key management personnel who have financial responsibility in ATTC
DTE	Diploma in Teacher Education
DPTE	Diploma I Primary Teacher Education
UDPTE	Upgrade Diploma in Primary Teacher Education
UDECTE	Upgrade Diploma in Early Childhood Teacher Education
MOE	Ministry of Education
KNEC	Kenya National Examinations Council

2. Key ATTC Information and Management

(a) Background information

The Aberdare Teachers Training College was established under the Education Act Cap 211 of 2012 on 28/02/2015. ATTC is domiciled in Kenya and has no branch. It is under the Ministry of Education and offers the following courses;

- i. Diploma in Primary Teacher Education
- ii. Diploma in Teacher Education
- iii. Upgrading course in P1 to Diploma in Primary Teacher Education (UDPTE) and Early Childhood Teacher Education (DECTE).

(b) Principal Activities

The principal mandate of Aberdare Teachers Training College is to train Primary and Early Years Education Teachers.

The college motto is; **Committed to Excellence.**

The guiding mission is; ***To offer Quality Teacher Education and Training for Innovation, Research and National Development.***

The vision is; ***to be a Centre of Excellence in Teacher Education and Training in Kenya.***

The Strategic Objectives of the Institution are;

1. To institutionalize an efficient management system in the college to enhance quality in service delivery.
2. To ensure that teacher trainees are adequately equipped with relevant knowledge, skills, values, competencies and attitudes to teach competently and effectively in Primary Schools in Kenya and beyond.
3. Continually enhance effective mobilization and efficient utilization of funds.
4. To provide and maintain adequate infrastructure to enhance the teaching and learning process.
5. To design and implement programmes that will facilitate discovery and harnessing of the trainees talents.
6. To develop programmes and strategies that address pertinent and contemporary issues in teacher education and training.

(c) Key Management

Aberdare Teachers Training College day-to-day management is under the following key organs;

- a) The Board of Management
- b) The Principal (Accounting Officer)
- c) Other administrators including –
 - (i) The Deputy Principal
 - (ii) Dean of Curriculum
 - (iii) Dean of Students

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(d) Fiduciary Management

The key management personnel who held office during the financial Year 2024/2025 ended 30th June, 2025 and who had direct fiduciary responsibility were:

SN	Designation	Name
1.	Principal	Esther Wairimu Iregi
2.	Head of Finance	Rose Wanjiru Kiboi
3	Head of Procurement	Martin Nderi
4	Deputy Principal	Charles Githinji Muriithi
5	Dean of Curriculum	Patrick Njuguna Mwangi
6	Dean of Students	Patrick Maingi Kariuki

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Key ATTC Information and Management (Continued)

(e) Fiduciary Oversight Arrangements

The college has been under the school audit since its inception, which audits the college every year.

The board of management has in place a finance committee, which oversees the process of budget preparation and the college expenditure.

The board of management has in place also an audit committee, which gives oversight to the college financial operations.

The Dean of Curriculum and the Heads of Departments raise the needs in their departments and receive goods when they are delivered.

(f) ATTC Headquarters

Aberdare Teachers Training College is in Nyandarua County, Nyandarua North Sub – County.

ATTC Contacts

Aberdare Teachers Training College
P. O Box 200 – 20300
NYAHURURU

Email address: aberdarettc@gmail.com
Telephone No. 0719453380
Website: Aberdarettc.ac.ke

Other Commercial Banks

- (g) (a) College Bank Accounts**
Account Name: Aberdare Teachers Training College
Bank Name: Co – operative Bank
Branch Code: 00011017
Branch: NYAHURURU







- (h) Independent Auditors**
Auditor-General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya








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(i) Principal Legal Adviser







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

3. The Council/Board of Governors







MEMBER	DETAILS
<p>Eng. Paul Mwangi Gitiche</p> 	<p>The chairman is a Telecommunication Engineer with a Master’s degree in Business Administration (MBA). He is 50 years old with 22 years of work experience.</p>
<p>Mdm. Esther Wairimu Iregi</p> 	<p>The Chief Principal is a Teacher Educator with a (MA) degree. She is 60 years old and has been a teacher for the last 34 years</p>
<p>Bishop Lawrence Ndung’u Karuga</p> 	<p>A church minister/counsellor with Bachelor of Science (B.Sc.) degree in Theology, He is 48 years old with a working experience of ten years.</p>
<p>Mr. Stephen Mugo</p> 	<p>He is a retired Community Development officer. He is 61 years old with a working experience of 34 years.</p>
<p>Mdm. Beth Njeri Kibera</p> 	<p>A nurse with a Bachelor of Science Nursing (BSN) degree in Nursing. She is 48 years old.</p>
<p>Prof. David M. Gichuhi</p> 	<p>A lecturer with a Doctor of Philosophy (PhD). His professional qualification is Bachelor of Science (B.Sc.) in Agriculture. He is 56 years old with 38 years working experience.</p>







<p>Mdm. Daisy Nyaga</p> 	<p>A Human Resource Professional with a Bachelor of Commerce (B. Com in HR) degree holder in Human Resources. She is currently the Head of Operations at Bridges Credit Africa Ltd. She is 41 years old with a work experience of six years.</p>
<p>Mr. Robert Muturi Kimunya</p> 	<p>A lawyer with a Bachelor of Law Degree (BLL) and currently a Proprietor & Managing partner at Kimunya and Company Advocates. He is 41 years old with a work experience of 14 years.</p>
<p>Dr. Lydia Wambui Mwangi</p> 	<p>A Guidance & Counselling officer with a Doctor of Philosophy degree (PhD) in Guidance and counselling. She is 60 years old and currently works as a lecturer. She has 21 years of work experience.</p>
<p>Mr. Philip Gikunju Waithaga</p> 	<p>A food Science Technologist with a Bachelor of Science Degree (B.Sc.) in Food Science and Technology. He is currently a supply chain manager with a work experience of 21 years. He is 49 years old.</p>
<p>Mdm. Gladys C. Langat</p> 	<p>A children's Officer with a Bachelor's degree in Anthropology. She is 37 years old with 17 years of work experience.</p>
<p>Rev. Dr. Charles Githinji Muriithi</p> 	<p>A Teacher Educator with a Master of Business Administration (MBA) Degree currently serving as the Deputy Principal ATTC. He is 57 years old with 32 years' work experience.</p>
<p>Mr. John Gicharu Karuga</p> 	<p>Chairperson Students Council Age – 22years</p>






4. Key Management Team

MEMBER	DETAILS
<p>Mdm. Esther Wairimu Iregi</p> 	<p>The Chief Principal is a Teacher Educator with (MA) degree. She is 59 years old and has been a teacher for the last 34 years.</p>
<p>Rev. Dr. Charles Githinji Muriithi</p> 	<p>A Teacher Educator with a Master of Business Administration (MBA) Degree currently serving as the Deputy Principal ATTC. He is 57 years old with a 32 years' work experience.</p>
<p>Mr. Patrick Njuguna Mwangi</p> 	<p>A Teacher Educator with a Bachelor of Education Degree (BED). He is currently the Dean of Curriculum (D.O.C) and has a work experience of 34 years. He is 58 years old</p>
<p>Mr. Patrick Maingi Kariuki</p> 	<p>A Teacher Educator with a Master of Science in Recreation and Sports Management. He is currently the Dean of Students (DoS) and has a work experience of 29 years. He is 55 years old.</p>
<p>Mr. Mbugua Abraham N.</p> 	<p>A Teacher Educator with a Master of Education Degree (MED) from The Aga Khan University. He is currently The Deputy Dean of Curriculum. He is 50 years old with a work experience of 25 years</p>
<p>Mdm. Anne Kahigu</p> 	<p>A Teacher Educator with a Master's Degree in Education Psychology (Med Edu Psy.) She is 49 years old with 22 years of work experience. She is currently the Deputy Dean of Students</p>

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<p>Mdm. Teresa Wanjiku Mathu</p> 	<p>A Teacher Educator with a Master of Education Degree (MED). She is currently the Head of Department (HOD) Creative Arts. She is 45 years old and has 15 years of work experience.</p>
<p>Mdm. Caroline Muthoni Japhet</p> 	<p>A Teacher Educator with a Bachelor of Education degree currently serving as the Head of Department (HOD) Maths. She is 49 years old with an 20 years work experience</p>
<p>Dr. Richard Iyaya Makhakha</p> 	<p>Teacher Educator with a Doctor of Philosophy Degree (PhD) from Laikipia University. He is currently serving as the Head of Department (HOD) Languages. He is 57 years old with 34 A years of work experience.</p>
<p>Mr. Edward Githinji Nyaga</p> 	<p>A Teacher Educator with a Post Graduate Diploma in Education (PGDE) currently serving as The Assessment Officer. He is 55 years old with 27 years' work experience.</p>
<p>Mdm. Jacqueline Wanjiru Ndirangu</p> 	<p>A Teacher Educator with a Master's Degree in Business Administration (MBA) currently serving as the Head of Science & Technology Subject. She is 44 years old with a work experience of 15 years</p>
<p>Mr. Japheth Onyango Omondi</p> 	<p>A Teacher Educator with a Bachelor of Education Degree (BED Science) currently serving as the Head of Department (HOD) Science and Technology. He is 44 years old with a work experience spanning 15 years.</p>

<p>Mr. Sammy Kingori Gikonyo</p> 	<p>A Teacher Educator with a Bachelor's Degree in Education (BED) currently serving as the Head of ICT subject (HOS). He is 30 years old with 5 years' work experience.</p>
<p>Mdm. Anne Kawira Gitonga</p> 	<p>A Teacher Educator with a Master's Degree in (MED) currently teaching Kiswahili and Religious Education. She is 45 years old with a work experience spanning 22 years.</p>
<p>Mdm. Cathrine Wangeeci Mwithiga</p> 	<p>A Teacher Educator with a Bachelor of Education Degree (BED) currently teaching French and Inclusive Education. She is 50 years old and has 25 years of work experience.</p>
<p>Mr. James Gikonyo Waithanji</p> 	<p>A Teacher Educator with Master of Science Degree (MSc) currently teaches Mathematics and Physics. He is 37 years old and has 8 years of work experience.</p>
<p>Mdm. Rahab Nyaguthii Njuguna</p> 	<p>A Teacher Educator with a Post Graduate Diploma in Education (PGDE) currently teaching Home economics and Agriculture. She is 53 years old and has 29 years of work experience.</p>
<p>Mdm. Ann Njeri Mwai</p> 	<p>A Teacher Educator with Bachelor of Education Degree (BED) currently teaching Science Technology and Child Development and Psychology. She is 36 years old with a work experience of 6 years.</p>

<p>Mr. Willy Kiptoo Lagat</p> 	<p>A Teacher Educator with Bachelor of Education Degree (BED) Arts currently teaching Mathematics. He is 44 years old with a work experience of 20 years.</p>
<p>Mdm. Anne Muthoni Nderitu</p> 	<p>A teacher educator with Bachelor of Education Degree (BED). Currently teaching Mathematics & Curriculum Studies. She is 48 years old and with working experience of 21 yrs</p>
<p>Mdm. Lorrane Wangari Wahome</p> 	<p>A Teacher Educator with Bachelor of Education Degree (BED) and Masters in Counselling Psychology. Currently teaching CRE and Social Studies. She is 45 years old with a work experience of 21 years.</p>
<p>Mdm. Sarah Wangeci Kamau</p> 	<p>A Teacher Educator with Bachelor of Education Degree (BED) Arts. Currently teaching English and indigenous languages. She is 39years old with working experience of 10 years.</p>
<p>Mr. Jonah Ndegwa Kariuki</p> 	<p>A Teacher Educator with Bachelor of science Agricultural Education and Extension. Currently teaching Agriculture and Science & technology. He is 45 years old with a working experience of 17 years.</p>

5. CHAIRMAN'S STATEMENT



The college continues to play an integral role in training Primary and Pre-Primary School teachers with a global outlook: they possess a skill set that would enable them to teach in Kenya and beyond its borders. The myriads of challenges experienced including inadequate government funding, delayed submission of government grants and inaccessibility of the college among others has not dampened the resolve to produce 21st century teachers. The college has accelerated engagement with the government through the Ministry of Education, the County Government of Nyandarua as well as other bodies through writing of proposals as a way of mobilising resources. It has also established an Alumni Association in order to enhance networking for both the college and its current and past trainees. Structures that will facilitate prudent management of the available resources while engaging in subsistence farming to supplement the teacher trainees' diet have been established.

The Board has continued to facilitate and monitor the implementation of both the college Master Plan and strategic plan (2022-2026) with the aim of making the college a Centre of Excellence in Teacher Education and Training as per its Vision and Mission. Regular meetings as guided by the Ministry of Education both at the executive and full board level continue with the aim of enhancing implementation of the Teacher Education Curriculum as well as other College strategic initiatives.

The Board has continually engaged in diverse innovative techniques for marketing the college in order to attract more teacher trainees. It also continues to ensure the current Teacher educators in the institution are continually retooled and participate in diverse teacher education programmes available with the aim of rejuvenating their synergies and competencies in the implementation of the Competency Based Curriculum

There continuous improvement of college facilities in order to generate a more conducive learning and working environment for the teacher trainees, teacher educators and non-teaching staff with the aim of motivating all to work smarter.

Eng. Paul M. Gitiche
CHAIRMAN BOM

6. REPORT OF THE CHIEF PRINCIPAL



Achievements

The college was able to carry out the following activities during the financial year 2024/2025 ended 30th June, 2025.

➤ The college successfully administered KNEC organised online Assessment for second year trainees (SBA2).

One lecturer was posted to the college by the TSC to teach Agriculture

➤ The college updated the data of 349 year two trainees for both the School Based Assessment 2 and summative assessments slated for June/July and

November, 2025 respectively.

- It also pre-registered 280 year one trainees for the School Based Assessment one (SBA1).
- The college also coordinated KNEC organised Assessments projects for trainees in both Year one and Year Two in the months May and June
- The Chief Principal retired on 30th June, 2025 with the deputy Principal taking over in an acting capacity.

Trainings

- The DOC and DOS attended a workshop at Thogoto TTC on 12th-14th May, 2025.
- The Deputy Principal attended a workshop at Thogoto TTC on 19th-21st May, 2025
- Two teacher educators participated in in the editing of E-content for teacher trainees organized by the Kenya Institute of Curriculum Development in June, 2025.
- Three workers from the finance and procurement departments participated in a workshop At KICC
- All lectures have continued to engage in an internally organised School Based Teacher Support Programme (SBTS) with the main focus this semester being setting, administration and marking of online assessments

Co-Curricular Activities

- The college Drama team participated at the National Drama festivals held in Nakuru City in April with Stand-up comedy taking position 2, Play position 3, Documentary position 3 and Podcast position 5.

Challenges encountered

- The college continues to suffer from inadequate requisite facilities required for effective and efficient curriculum implementation as well as running of the day-to-day activities.
- Some of the facilities like the hostels still remain semi-permanent and beg for upgrading.
- Financial constraints due to reduced and delayed government grants.
- More land is required for putting up all the requisite facilities.
- The unpredictable weather was challenging and led to little income from the college farm.
- The college faces transport challenges due to lack of a utility van.
- The College still lacks lecturers in subjects like Music and Islamic Religious Education (IRE)
- Other subjects are also understaffed with lecturers on duty having to take a higher workload which in turn inhibits effective implementation of the CBC curriculum

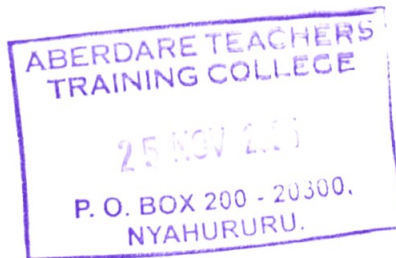
Way forward /Future outlook

- The implementation of the 2022-2026 Strategic Plan and the college Master Plan requires colossal amounts of money. In the light of this, rigorous and deliberate resource mobilization continues. Lobbying for financial and material support from the Ministry of Education, County government, CDF and well-wishers will be enhanced.
- Following increased enrolment of teacher trainees through KUCCPS, more classrooms and hostels must be constructed especially bearing in mind the new intake in September, 2025.
- A staffroom and departmental offices need to be urgently constructed as the rooms previously service that purpose were reconverted into classrooms.
- Aberdare Teachers Training College will continue to enhance its publicity through the college website, production and distribution of flyers, brochures, posters, and advertising through electronic and print media as well as through the Alumni Association.
- Enhancing Community of Practice (COP) with other colleges and external partners through linkage programs and collaborations.
- For the college to successfully implement the Master Plan, acquisition of more land is extremely vital.



Mrs Esther Iregi

CHIEF PRINCIPAL/SECRETARY B.O.M



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7. Statement of Performance against Predetermined Objectives

Aberdare Teachers Training College has seven (7) strategic pillars and objectives within its Strategic Plan (2022-2026) for the FY 2024/2025. These strategic pillars are as follows:

- Pillar 1: Infrastructure and Physical Environment
- Pillar 2: Curriculum Implementation
- Pillar 3: Management and Leadership
- Pillar 4: Human Resource Management
- Pillar 5: Trainees' Welfare
- Pillar 6: External Stakeholders Management
- Pillar 7: Finance and Resource Mobilization

The report for the FY2023/2024 is as follows

Aberdare Teachers Training College develops its annual work plans based on the above seven (7) pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis.

Aberdare Teachers Training College achieved its performance targets set for the FY 2024/2025 period for its 7 strategic pillars, as indicated below:

STRATEGIC PLAN ANNUAL REPORT FOR THE FY2024/2025

Pillar	Target	Level of achievement
Pillar 1: Infrastructure and Physical Environment <i>Strategic Objective: To develop and enhance physical facilities and accessibility</i>	<ul style="list-style-type: none"> i. Establish required institutional infrastructure ii. To prudently utilize existing facilities and assets for a high return on investment (ROI) rate. iii. Income growth from IGAs 	<ul style="list-style-type: none"> i. Construction of an extra soak-pit at ladies' hostels. ii. Installed a power generator in order to mitigate power outages. iii. Installed hot water boilers at men's and ladies' hostels iv. Construction of toilets block at men's hostel v. Extension of the central store to create two offices; for Practicum and Procurement office. vi. Construction of a second serving counter and cabbage store at college kitchen. vii. Extension and furnishing of Principal's office. viii. Purchased and installed four (4) 10,000 litres tanks. ix. Installation of ERP System for the College x. Harvesting of farm produce worth Kshs 130,825/= xi. Hiring of college bus: Ksh.465,700/=
Pillar 2: Curriculum Implementation <i>Strategic Objective: To enhance the achievement of set learning outcomes</i>	<ul style="list-style-type: none"> i. An operational ICT enabled LRC ii. Academic performance progress. iii. Programmes and activities that enhance 	<ul style="list-style-type: none"> i. Admitted 278 Year 1 trainees. ii. Procured 200 lecture chairs. iii. Participation in National music festivals on 5th – 11th August, 2024 at Moi Girls Eldoret. iv. Year 2 trainees sat for SBA from 16th – 20th September, 2024. v. Three tutors participated in retooling of TOTs for JS teachers training from 27th -29th Nov 2024.

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	<p>achievement of set learning outcomes.</p> <p>iv. Enhance tutors capacity to assess learning outcomes.</p>	<p>vi. Five tutors participated in marking of DPTE summative assessment in December.</p> <p>vii. Carried out SBTS sessions for teacher educators.</p> <p>viii. Added 8 internet access points in order to enhance connectivity.</p> <p>ix. Added internet switch in order to enhance connectivity.</p> <p>x. Carried out e-assessment for both Year 1 and Year 2.</p>
<p>Pillar 3: Management and Leadership <i>Strategic Objective: To develop an empowered and responsive management and leadership</i></p>	<p>i. Number of joint meetings held.</p> <p>ii. Display of values.</p> <p>iii. Constituting procurement committees.</p> <p>iv. Training on quality management.</p>	<p>i. Held three teaching staff meeting and several brief meetings.</p> <p>ii. Held several NTS meetings.</p> <p>iii. Held three full BOM meeting and five BOM committees' meetings.</p> <p>iv. Ad hoc procurement committees constituted on need basis.</p> <p>v. The Chief Principal attended three TTCs principals' seminars in August & Dember 2024 and February 2025.</p> <p>vi. The Chief Principal and Mr. Mbugua attended PC meeting on 22nd to 22nd January, 2025.</p> <p>vii. The tenure of the BOM that was inaugurated on 15/07/2022 expired on 15th June, 2025.</p> <p>viii. Mdm. Esther Iregi retired as Chief Principal on 30th June, 2025.</p>
<p>Pillar 4: Human Resource Management <i>Strategic Objective: To ensure the college has high performing, motivated and sustainable personnel</i></p>	<p>i. Meet the staff skills gaps through appropriate training.</p> <p>ii. Number of strategic training done for both teaching and non-teaching staff.</p> <p>iii. Performance standards.</p> <p>iv. Staff welfare</p>	<p>i. Received five extra tutors posted by the TSC.</p> <p>ii. Internal hiring of a music tutor to address shortage.</p> <p>iii. Employed an extra cook and an extra NTS in the housekeeping department</p> <p>iv. Staff meetings to plan and monitor curriculum implementation.</p> <p>v. Tutors attended SBTS in order to enhance curriculum delivery.</p> <p>vi. NTS sections' meetings to plan and monitor the operations of various departments.</p>

<p>Pillar 5: Trainees' Welfare <i>Strategic Objective: To institute measures that are responsive and that promote trainees' welfare</i></p>	<ul style="list-style-type: none"> i. Incorporation trainees' suggestions into their welfare. ii. Number of trainees active in games, clubs and societies. iii. Number of resource persons that talk to trainees. 	<ul style="list-style-type: none"> i. Suggestion boxes are put in place. Suggestions analysed and appropriately incorporated into their welfare. ii. Vibrant clubs and societies: holding worship services for spiritual nourishment. iii. Held election for Students' Leaders Council on 9th Oct 2024. iv. Trainees participate in skills and service in the Presidential Award-Kenya and in music festival. v. Mentorship sessions and G&C talk in carried out. vi. Installed hot water boilers at men's and ladies' hostels vii. Bought a 200liters tea-urn.
<p>Pillar 6: External Stakeholders Management <i>Strategic Objective: To strengthen cordial partnership and association with all external stakeholders</i></p>	<ul style="list-style-type: none"> i. A compliance and complement register. ii. Internal guidelines of dealing with external stakeholders iii. ADR framework and approach in place. 	<ul style="list-style-type: none"> i. Prompt response to complaints and suggestions received. ii. Adopting an open door policy with our external stakeholders. iii. Embracing Alternative Dispute Resolution. iv. Participate in skills and service in the Presidential Award-Kenya v. Audited by auditors from Office of Auditor General on 2nd – 4th Dec 2024 vi. Participated in seminars and trainings organized by KICD, TSC. KNEC and MOE.
<p>Pillar 7: Finance and Resource Mobilization <i>Strategic Objective: To adequately mobilize resources that efficiently meet ATTC's operational and strategic needs</i></p>	<ul style="list-style-type: none"> i. Aligning the budget with the strategic process. ii. Build partnerships and collaboration with funding partners for strategic infrastructure projects. iii. Developing fundraising proposals. iv. Providing periodic financial reports. 	<ul style="list-style-type: none"> i. Strategic items in the annual budget. ii. Utilization of college farm to enhance food supply. iii. Hiring out of the college bus as a source of financial income; Financial year 2024/2025 income Kshs. 465,700/= iv. Submitting IPSAS quarterly reports. v. Developed fundraising proposals in support of the earmarked projects.

8. Corporate Governance Statement

The Aberdare Teachers Training Board of Management was inaugurated on 15th July, 2022 and the following is the tabulation of the meetings they have held;

FULL BOARD

S/NO	DATE	EXPECTED MEMBERS	MEMBERS PRESENT	MEMBERS ABSENT WITH APOLOGY	IN ATTENDANCE
1.	18/11/2024	13	8	5	0
2.	07/02/2025	13	9	4	0
3.	13/06/2025	13	9	4	0

BOM COMMITTEE

S/NO.	DATE	BOM COMMITTEE	EXPECTED MEMBERS	MEMBERS PRESENT	MEMBERS ABSENT WITH APOLOGY	IN ATTENDANCE
1.	02/09/2024	Special Executive	9	12	0	3
2.	28/10/2024	Executive	5	6	0	1
3.	31/01/2025	Executive	5	7	0	2
4.	03/03/2025	Human Rights & Students Welfare	4	5	1	2
5.	17/03/2025	Academic Standards, Quality and environmental	5	7	1	3
6.	21/03/2025	Executive	5	7	1	3
7.	25/04/2025	Audit	3	6	0	3
8.	16/05/2025	Executive	5	7	0	2

9. Management Discussion and Analysis

Aberdare Teachers Training College has continued to implement the teacher training curriculum.

The college has experienced a tremendous increase in enrolment. The 2nd year DPTE trainees' enrolment as at 30th June, 2025 was 349 and that of 1st year DTE was 285 translating to an enrolment of 634. TSC posted one more teacher bring the total number of tutors to 23 TSC posted and one tutor engaged in BOM terms bringing the total to 24. The Ministry of Education submitted the 4 quarter grants. NTS salary payment is up to date. Creditors pending bills is at Kshs.1,178,882.00

The college installed ERP in order to create smooth and efficient service delivery. There were small scale income generating projects in the farm like growing kales and maize. The college also engaged in poultry and pigs keeping.

During the FY2024/2025 the college complied with the statutory requirements by submitting the non-teaching staff NHIF, NSSF and KRA statutory deductions per month. There are no arrears in statutory obligations.

There are many risks facing the institution and these include;

- The poor facilities like the semi-permanent hostels expose the trainees to extreme cold at night and extreme heat during the day. Some trainees have failed to join the college because of this.
- The poor road network makes it difficult to access the college especially during the rainy season. Students get discouraged from joining when they experience this as they come to seek vacancies.
- Unreliable water supply sometimes causing acute water shortage.
- The college has a porous fence.

COLLEGE POPULATION

Currently the college population stands as at 30th June, 2025 was as follows;

Academic Year	DPTE/DTE		Total
	M	F	
2 nd Year	119	230	349
1 st Year	89	196	285
Total	208	426	634

Key: DPTE – Diploma in Primary Teacher Education
DTE - Diploma in Teacher Education

10. Environmental And Sustainability Reporting Statement

(a) Sustainability Strategy and Profile

S/N	Strategy	Objective	Activity
1	Carbon management	Reduction of carbon emission	Explore/exploit various renewable sources of energy.
		Absorption of excess carbon	Attending the planted 1180 trees of different varieties.
2	Income generation	Create an extra source of funds	Tending to the planted 80 avocado trees and sweet potato vines. Harvesting of maize and kales for consumption in the college.
3	Supplementing the diet	Improve the nutritional value and food supply	Enhancing the trainees' diet with vegetables and fruits from the farm.
4	Beautification	Make the environment more attractive	Continuous planting and maintenance of a variety of flowers and ornamental trees.
5	Water conservation	Harvesting and conserving water	Creating awareness of water management and conservation. Installed four 10,000 Litres tanks.
6	Waste management	Ensure appropriate disposal of waste	Segregation of waste and proper disposal of the same. Effective use of the incinerator.

(b) Environmental Performances

- Aberdare TTC does not have an Environmental Policy specifically made but has internal guidelines that the environmental activities management is based on.
- The college has been participating in PC evaluation in which it has performed well. Some environmental elements have been assessed under some sub-committees such as national values, cross cutting issues through which environmental activities have been carried out successfully.
- Some of the environmental activities include establishment of a tree nursery, planting of various types of trees (fruits, flowers, trees for fuel and for wind breaking purposes).
- Has planted maize and vegetables in the school farm and in the green house.

Successes

- The college has installed hot water boilers at ladies and men hostels.
- Purchased and installed four (4) 10,000 liters tanks
- College has continued to do crop production through greenhouse.
- The college has also linked with Apollo Agriculture organization in order to enhance college agricultural activities.
- Continued to beautify the environment through enhanced flower planting and tending
- Through environmental club and ASPnet /Scouting clubs, we have enhanced conservation of trees planted in the compound.
- The college has joined Presidential Award Kenya.
- The college uses water stored in the tanks and piped to sustain college hygiene through establishment of hand washing water points, kitchen use and maintaining covid-19 health protocols.

Shortcomings

- Harsh weather causing shortages of water hence affecting the farm, trees, personal hygiene etc.
- Flooding causing filling up of latrines necessitating exhaustion.
- Inadequate funds to maintain the environment.

Efforts to Manage the College Bio-Diversity

The college;

- Managing the planted trees.
- Planted flowers, grass and farm products e.g. green vegetables, maize and potatoes.
- Mulching of vegetables for moisture conservation.

Waste Management Policy & Efforts to Reduce Environmental Impact

- No specific policy developed but interventions have been put in place to reduce negative environmental impact to the college. The following happens;
 - i. Having litter bins located in various parts of the college compound
 - ii. developing drainage system
 - iii. having a facility for burning ordinary waste and incinerator
 - iv. Having designated personnel to manage waste disposal.

(c) Employee's Welfare

Give policies guiding the hiring process e.g. NTS

- The college gives equal employment opportunities to qualified applicants regardless of ethnicity, gender or disability
- Salary reviews based on existing human resource management policies.

Efforts made in improving skills, managing careers, appraisal and reward systems

- Training of staff e.g. Finance officers & secretaries to enhance their professional productivity. This has been done severally via PC programmes and meetings.
- Holding regular consultative meetings with non-teaching staff.

Policy on safety and compliance with occupational safety and Health Act of 2007 (DSHA)

- Protective clothing for all non-teaching staff available and replaced on need basis.
- Fire assembly points clearly marked.
- Serviced 12 fire extinguishers in place.
- Conducted fire drill for the staff and students.

(d) Market Place Practices

ATTCs effort in:

a. Responsible Competition Practices

- Anti- corruption: There is a policy which has been put in place and a team duly appointed by the college authority under PC programme.
- Mechanism/ procedures on whistle blowing have also been put in place.
- Complain and suggestion boxes available.
- Fair competition and respect for competition has been enhanced almost in all areas of operation including the student council formation.

b. Responsible supply chain and Supplier Relations

How ATTC maintains;

- Good business practices: it treats its suppliers responsibly by advertising and awarding tenders competitively, honouring contracts and respecting payment practices.
- The college forms very independent Ad hoc committees to deal with every level of tendering processes (Attach evidences)

c. Responsible marketing and Advertising- Online efforts to maintain ethical Marketing Practices

- ATTC advertises or markets itself to get more trainees and promote education.
- The college also markets itself when advertising for business with the community/ stakeholders e.g. tenders and employment opportunities.
- The methods used are procedural hence very ethical because it is done in an open manner and competitively.

d. Product Stewardship- online efforts to safeguard consumer rights and interests.

- ATTC's main consumers are teacher trainees, and other stakeholders.
- There are efforts to protect the trainees' rights and interests through college rules and regulations.
- The TSC code of regulations/ ethics guides on how lecturers are meant to relate with learners in terms of facilitating learning processes (teaching, assessment and grading) besides guidance and counselling and correcting them.
- Strategies on how to enhance performances of trainees.
- Strategies of enhancing trainees' welfare
- Guidance to ensure fairness and equitability in choosing trainees' council members in a democratic manner.
- Gender issues and marginalization issues are considered in allocation of responsibilities and facility establishments in the college.

(e) Corporate Social Responsibility / Community Engagements

A number of activities are done by the college for the benefits of the Society including;

- i. Sharing of the sports field with the community (young men in the evenings from 4-6pm).
- ii. Community members continue cutting/harvesting grass in the compound fields for their domestic animals
- iii. Purchasing of consumables and non- consumable products from the community.
- iv. Maintaining fulltime and part time workers mostly from the neighbouring communities.
- v. Internship opportunities to organizations that request for it.

Aberdare Teachers Training College
Annual Report and Financial Statements for the Year ended 30th June 2025

11. Report of the Board of Governors

The Board has submitted its FY2024/2025 financial report that ended June 30th, 2025, which show the state of Aberdare Teachers Training College affairs.

Principal activities

The principal activities of ATTC are offering training in Diploma in Primary Teacher Education (DPTE) and Diploma in Teacher Education. (DTE)

Results

The results of ATTC for the FY2024/2025 that ended June 30th, 2025 are set out on page 1 to page 29.

Board of Governors

The members of the Board who served during the year are shown on page (iii) - (8). During the FY2024/2025 the position of the Chairman of BOM has not undergone any change. The tenure of the BOM ended on 15th June, 2025.

Auditors

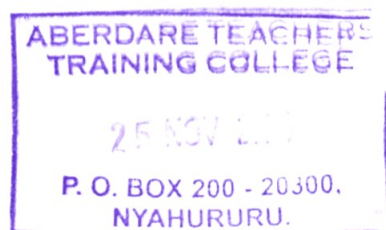
The Auditor General is responsible for the statutory audit of Aberdare Teachers Training College in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Esther W. Iregi
Secretary of the Board

Date: 28th August 2025



12. Statement of Board of Governors Responsibilities

Section 81 of the Public Finance Management Act, 2012 and (section 14 of the State Corporations Act, and section 29 of schedule 2 of the Technical and Vocational Education and Training Act, 2013) require the board members to prepare financial statements in respect of that ATTC, which give a true and fair view of the state of affairs of ATTC at the end of the financial year/period and the operating results of ATTC for that year. The Board members are also required to ensure that ATTC keeps proper accounting records which disclose with reasonable accuracy the financial position of ATTC. The Board members are also responsible for safeguarding the assets of ATTC.


The Board members are responsible for the preparation and presentation of ATTC's financial statements, which give a true and fair view of the state of affairs of ATTC for and as at the end of the FY2024/2025 ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the ATTC, (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 ATTC, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates ATTC that are reasonable in the circumstances.

The Board members accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012. The Board members are of the opinion that ATTC's financial statements give a true and fair view of the state of ATTC's transactions during the FY2024/2025 ended on June 30, 2025, and of ATTC's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for ATTC which have been relied upon in the preparation of ATTC'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 ATTC will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

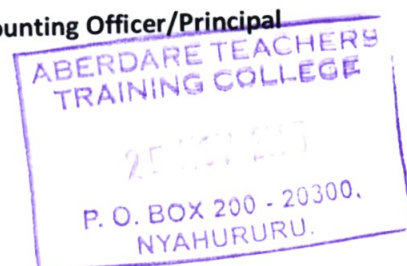
Aberdare Teachers Training College financial statements were approved by the Board on 9th July, 2025 and signed on its behalf by:



Eng. Paul Gitiche
Chairperson of the Board



Esther W. Iregi
Accounting Officer/Principal



REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON ABERDARE TEACHERS TRAINING COLLEGE FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Aberdare Teachers Training College set out on pages 1 to 24, 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 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 Aberdare Teachers Training College as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the statement of financial performance and statement of cashflows revealed the following unreconciled variances;

Note No.	Component	Statement of Financial Performance	Statement of Cashflows	Adjustments (Kshs)
6	Rendering of Services	58,854,580	49,476,151	9,378,429
	Finance Income	0	48,061	48,061
9	Use of Goods and Services	41,396,817	36,247,117	5,149,700

Further, review of the statement of comparison of budget and actual amounts revealed a net surplus of Kshs.5,127,592 instead of the correct balance of Kshs.1,441,812 resulting to a variance of Kshs.3,685,780.00 which has not been explained.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Property, Plant and Equipment Balances

The statement of financial position shows property, plant and equipment of Kshs.69,388,074.00. Note 18 reflects Property, Plant and Equipment balances for Land (Kshs.6,000,000), Buildings (Kshs.55,551,000), Motor Vehicles (Kshs.6,615,000), Furniture and Fittings (Kshs.7,460,000), Computers (Kshs.974,000) and other Assets (Kshs.426,250). However, the asset register provided does not indicate these values and the source of these figures is not supported.

Further, Note 18 to the financial statements includes land valued at Kshs.6,000,000. The Land has a title No. Nyandarua/kiriita Shauri block 1/2448 (Leshau Pondo) measuring approximately 4.12 hectares, equivalent of 10.18 Acres. The registered proprietor is The Cabinet Secretary Treasury as a trustee for Ministry of education reserved for Aberdare Teachers Training College. However, the land has not been included in the asset register of the college.

In the circumstances, the accuracy and completeness of the property, plant and equipment balance of Kshs.69,388,074 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects budgeted receipts and actual on comparable basis amounting to Kshs.56,395,443 and Kshs.54,464,528 respectively resulting in variance of Kshs.1,930,915 or 3% of the budget. Similarly, the College expended Kshs.53,022,716 against an approved budget of Kshs.57,147,061 resulting to a variance of Kshs.4,124,345 or 7% of the approved budget.

The under-funding and under-expenditure imply that some of the planned activities were not implemented which could impact negatively on the achievement of the overall College's goals and objectives.

My Opinion is not modified in respect of this matter.

Key Audit Matters

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

Unresolved Prior Year Matters

The following issues raised by the Auditor-General in the previous audit reports remain unresolved;

1. Lack of Supporting Schedules
2. Doubtful Expenditure

3. Irregularities in Cash and Cash Equivalent
4. Fixed Asset Management
5. Unsupported Expenditure
6. Long Outstanding Legal Case
7. Absence of Internal Audit Function
8. Lack of Approved Policy Documents

Other Information

The Management is responsible for the Other Information set out on page iii to xxvi which comprise of Entity Information and Management, The Board of Directors, Management Team, Chairman's Statement, Report of the Chief Executive Officer, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors, Statement of Directors Responsibilities, Statement of Performance Against Predetermined Objectives). The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Bus Hire Policy

The statement of financial performance shows revenue of Kshs.523,700 being hire of facilities and equipment as detailed in Note 8 to the accounts. Included in the balance is Kshs.465,700 being revenue from bus hire services.

However, review of documents provided revealed that, the college does not have a bus hire policy, outlining the applicable rates to be charged based on distance, duration, or nature of the activity for which the bus is hired. Further, no register is maintained to record details of bus hiring, such as the groups or institutions that hired the bus, the dates of hire, and the corresponding income received.

It was therefore not possible to confirm whether income from bus hire services was accurately recognized and accounted for.

2. Non adherence to Human Resource Manual on staff establishment

The Management Discussion and Analysis reflects total number of tutors as twenty four (24) for Teachers Service Commission posted tutors. However, review of the authorized staff establishment for Aberdare Teachers Training College shows that the authorized establishment was a total of fifty two (52) staff members while the in-post number was twenty four (24). Therefore, the staff establishment indicates that the deficit between authorized establishment and in-post staff was 28 as at 30 June, 2025. Failure to comply with the approved staff establishment is a violation to service delivery to the deserving trainees at Aberdare Teachers Training College.

3. Violation of Ethnic Diversity on Non-Teaching Staff

Examination of Non-Teaching Staff records indicate that it consists of twenty-three (23) Staff members from various ethnic groups as shown below:

S/No.	Tribe	Number	Percentage %
1	Kikuyu	18	79
2	Luhya	2	8

S/No.	Tribe	Number	Percentage %
3	Kalenjin	2	8
4	Luo	1	5
	Total	23	100

From the above, 18 or 79% of the members of staff are from the same ethnic group.

4. Failure to Meet Board Committee Meetings Threshold

Audit review of the records of the board of management indicate that the college had the following committees of the board:

- i) Academic standards, quality and environmental Committee
- ii) Audit Committee
- iii) Human rights and student's welfare committee
- iv) Executive Committee
- v) Finance, procurement and general purpose committee
- vi) Discipline, Ethics and Integrity Committee

However, audit review of board meeting minutes for the year revealed that Academic standards, quality and environmental Committee, Audit Committee and Human rights and student's welfare committee met once (1), Executive Committee met thrice (3) while Finance, procurement and general purpose committee as well as Discipline, Ethics and Integrity Committee, did not hold any meeting during the financial year under review.

Failure by the committee of the board to hold meetings at least four (4) times in a financial year is a violation of Section E.4 of the Mwongozo Code of Governance for State Corporations, 2015.

5. Violation of Ethnic Diversity on Board Appointment

Examination of board records indicate that in the year under review it had thirteen (13) members including the chairperson, from various ethnic groups as shown below:

S/No.	Tribe	Number	Percentage %
1	Kikuyu	11	84
3	Kalenjin	1	8
4	Luo	1	8
	Total	13	

From the above, 11 or 84% of the members of the board of management are from the same ethnic group. This is a violation of Section 16 (2) and Section 11 of the Basic education Act, 2013 which requires that, in appointing persons as Chairperson and

members of the Board, the Selection Panel shall observe the principle of gender equity, regional, ethnic and religious balance.

6. Inadequacies in College Infrastructure

Audit inspection revealed that the college had a student population of 849 comprising of 581 females and 268 males. The female dorms are only two (2) while the male dorm is only one (1). Audit inspection of the dorms revealed that, they are extremely congested raising risk of hygiene matters.

In addition, the college had no dining hall, making it difficult for trainees to have their meals comfortably especially during rainy days.

Further, the college does not have a laboratory hence it was not possible to confirm how the students undertake their practical lessons.

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

Responsibilities of the Management and those Charged with Governance

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 College'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 which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


08 December, 2025

Aberdare Teachers Training College
Annual Report and Financial Statements for the Year ended 30th June 2025


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

Description	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from National Government Entities	5	3,763,152.00	5,872,219.00
Public Donations	-	0	55,0000.00
Revenue from non-exchange transactions		3,763,152.00	5,927,219.00
Revenue from exchange transactions			
Rendering of services- Fees from students	6	58,854,580.00	28,647,360.00
Sale of goods	7	197,925.00	186,840.00
Hire of facilities and equipment	8	523,700.00	1,103,120.00
Miscellaneous Income	-		159,100.00
Revenue from exchange transactions		59,576,205.00	30,096,420.00
Total revenue		63,339,357.00	36,023,639.00
Expenses			
Use of goods and services	9	41,396,817.00	20,773,107.00
Employee costs	10	9,712,778.00	10,546,670.00
BOM Transport Reimbursement	11	499,050.00	484,500.00
Depreciation and amortization expense	12	5,491,359.00	3,370,150.00
Repairs and maintenance	13	1,476,618.00	1,268,717.00
Contracted services	14	1,401,373.00	823,753.00
Total expenses		59,977,995.00	37,266,897.00
Net Surplus for the Period		3,361,362.00	(1,243,258.00)


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

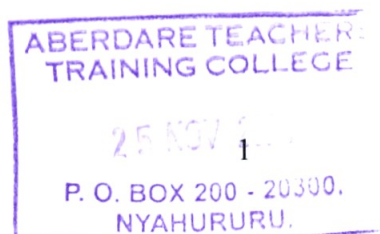

 Chairman of Council/Board
 Eng. Paul Gitiche

Date: 28th August 2025


 Principal
 Esther W. Iregi

Date: 28th August 2025


 Finance Officer
 Rose W. Kiboi
 ICPAK No. NAC/238571
 Date: 28th August 2025




Aberdare Teachers Training College
Annual Report and Financial Statements for the Year ended 30th June 2025


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

Description	Notes	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	15	10,668,507.00	9,967,272.00
Current portion of receivables from exchange transactions	16(b)	9,072,805.00	2,726,434.00
Inventories	17	711,105.00	168,133.00
		20,452,417.00	12,861,839.00
Non-current assets			
Long-term receivables from non-exchange transactions	16(b)	2,746,525.00	3,093,467.00
Property, plant, and equipment	18	69,388,074.00	70,422,199.00
Biological Assets	19	392,400.0	60,000.00
Total Non-current Assets		72,526,999.00	73,575,666.00
Total Assets (A)		92,979,416.00	86,437,505.00
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions		0.00	1,288,747.00
		0.00	1,288,747.00
Non-current liabilities	20	1,178,882.00	7,544,022.00
Total liabilities (B)		1,178,882.00	8,832,769.00
Net assets (A-B)		91,800,534.00	77,604,736.00
Represented By:			
Accumulated Reserves		-	-
Accumulated surplus		3,361,362.00	(1,243,258.00)
Capital Fund		88,439,172.00	78,847,994.00
Total net assets and liabilities		91,800,534.00	86,437,505.00


The Financial Statements set out on pages 2 to 2 were signed by:

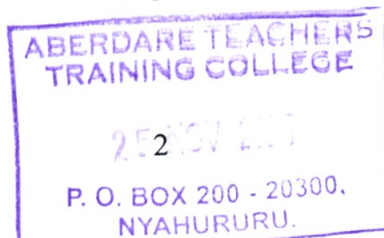

 Chairman of Council/Board
 Eng. Paul Gitiche

Date: 28th August 2025


 Principal
 Esther W. Iregi

Date: 28th August 2025


 Finance Officer
 Rose W. Kiboi
 ICPAK No. NAC/23857
 Date: 28th August 2025



16. Statement of Changes in Net Asset for The Financial year 2024/2025 Ended 30th June 2025

Description	Accumulated Fund	Capital Grants/Fund	Total
At July 1, 2023 (previous year)	(5,285,893)	78,575,504	73,289,611
Revaluation gain	-	-	-
Surplus/(deficit) for the year	(1,243,258)	-	(1,243,258)
Capital grants received during the year	-	6,801,641	6,801,641
Transfer of depreciation/amortisation from capital fund to Retained earnings	3,370,150	(3,370,150)	-
At June 30, 2024	(3,159,001.00)	82,006,995.00	78,847,994.00
At July 1, 2024 (current year)	(3,159,001.00)	82,006,995.00	78,847,994.00
Revaluation gain	-	-	-
Surplus/(deficit) for the year	3,361,362.00	-	3,361,362.00
Capital grants received during the year	-	10,073,635.00	10,073,635.00
Transfer of depreciation/amortisation from capital fund to Retained earnings	(5,491,359.00)	5,491,359.00	-
At June 30th, 2025	(5,288,998.00)	97,571,989.00	92,282,991.00

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Aberdare Teachers Training College
Annual Report and Financial Statements for the Year ended 30th June 2025

17. Statement of Cash Flows for the Financial year 2024/2025 ended 30th June 2025

	Note	FY 2024-2025	FY 2023-2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from National Government entities		3,763,152.00	5,872,219.00
Grants from donors and development partners		0.00	55,000.00
Rendering of services- Fees from students		49,476,151.00	27,806,938.00
Sale of goods		197,925.00	186,840.00
Finance Income		48,061.00	
Hire of facilities and equipment		523,700.00	1,262,220.00
Total Receipts		54,008,989.00	35,183,217.00
Payments			
Employee Costs		9,712,778.00	7,277,058.00
Use of goods and services		36,247,117.00	17,852,784.00
Remuneration of directors		499,050.00	484,500.00
Repairs and maintenance		1,476,618.00	1,268,717.00
Contracted Services		1,401,373.00	719,052.00
Total Payments		49,336,936.00	27,602,111.00
Net cash flows from operating activities		4,672,053.00	7,581,105.00
Cash flows from investing activities			
Net cash flows used in investing activities		(3,970,818.00)	(319,400.00)
Cash flows from financing activities			
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		701,235.00	7,261,706.00
Cash and cash equivalents at beginning of the period	15(a)	9,967,272.00	2,705,566.00
Cash and cash equivalents at end of the period	15	10,668,507.00	9,967,272.00

Aberdare Teachers Training College
Annual Report and Financial Statements for the Year ended 30th June 2025

18. Statement of Comparison of Budget & Actual amounts For the Financial year 2024/2025 Ended 30th June 2025

Description	Original budget	Adjustments	Final Budget	Actual on comparable basis	Performance difference	Utilization Difference
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Revenue						
Transfers from other National Government entities	6,000,000.00	0.00	6,000,000.00	3,763,152.00	(2,236,848.00)	(37.28%)
Rendering of services- fees from students	49,795,443.00	0.00	49,795,443.00	49,976,151.00	180,708.00	0.36%
Sale of goods	200,000.00	0.00	200,000.00	197,925.00	(2,075.00)	(1.04%)
Rental revenue from facilities and equipment	400,000.00	0.00	400,000.00	527,300.00	127,300.00	31.83%
Total Income	56,395,443.00	0.00	56,395,443.00	54,464,528.00		
Expenses						
Use of goods and services	33,677,523.00	0.00	33,677,523.00	36,247,117.00	(2,569,594.00)	(7.09%)
Employee costs	7,064,516.00	0.00	7,064,516.00	7,033,418.00	(2,648,262.00)	(37.49%)
Board /Council Expenses	1,000,000.00	0.00	1,000,000.00	499,050.00	500,950.00	50.01%
Repairs and maintenance	693,000.00	0.00	693,000.00	1,476,618.00	(783,618.00)	(113.08%)
Contracted services	2,168,000.00	0.00	2,168,000.00	1,401,373.00	766,627.00	35.36%
Pending Bills and Salary Arrears	7,544,022.00	0.00	7,544,022.00	6,365,140.00	1,178,882.00	15.62%
Development Fund	5,000,000.00	0.00	5,000,000.00	0	(5,000,000.00)	0%
Total Expenditure	57,147,061.00	0.00	57,147,061.00	53,022,716.00		
Surplus/Deficient For the Period	(751,618.00)	0.00	(751,618.00)	5,127,592.00		

Explanation on Budget Comparison with Actual Expenditure

REVENUE/INCOME

- a) Government Grants: The college anticipated a recurrent government grant of 6,000,000.00 for the financial year 2024/2025 but received a grant of 3,763,152.00 from the Ministry of Education.
- b) Rendering of Services: The college anticipated collecting fees amounting to 49,795,443.00 in the financial year 2024/2025. During the Financial year 2024/2025, the college collected fees amounting to 49,476,151.00 as some of the fees collected were fee arrears
- c) Sale of Goods: The college anticipated to have a sale of goods worth 200,000.00 from the college farm, disposals, tenders, and other products. During the Financial year 2024/2025, the college disposed some items and received Kshs. 45,100.00, harvested farm produce amounting to Kshs 130,825 and floated tenders amounting to 22,000.00.
- d) Rental Revenue: The college anticipated to hire out its bus and canteen for 400,000 During the Financial year 2024/2025, the bus hire amounted to Kshs 465,700 and canteen were hired out for 58,000.00 making an extra income to the college

EXPENSES/ EXPENDITURE

- e) Use of Goods: The college anticipated to utilise goods and services amounting to Kshs 33,677,523.00. During the Financial year 2024/2025, the college utilized goods and services worth 36,247,177.00 due to high inflation experienced in the country.
- f) Employee Costs: The college anticipated to use employee costs of Kshs. 7,064,516.00. During the Financial year 2024/2025, employee cost amounted to 7,033,418.00. This variance is due to changes in statutory deductions and addition of employees from Casuals to Contractual employees.
- g) BOM Expenses: The college anticipated to utilise Kshs 1,000,000.0 on BOM transport reimbursement and expenses. During the Financial year 2024/2025 Kshs 499,050.00 was used as some of the meetings were held online thus being a saving to the college
- h) RMI Expenses: The College anticipated utilising 693,000.00 on the repairs, maintenance and improvement to the college. During the Financial year 2024/2025, repairs amounted to Kshs 1,476,618.00 as material input like cement, nails and other hardware materials hiked in price. Additionally, there were more arears that required immediate repairs that were not initially anticipated due to the heavy rains.
- i) Contracted Services: The College anticipated utilising Kshs 2,168,000.00 on contracted services. During the Financial year 2024/2025, Kshs 1,401,373.00, was utilised, thus making a saving to the college

19. Notes to the Financial Statements

1. General Information

Aberdare Teachers Training College is established by and derives its authority and accountability from Basic Education Act. The college is wholly owned by the Government of Kenya and is domiciled in Kenya. The college's principal activity is a teacher training college

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *college's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *college*. The values are rounded off to the nearest shilling. The financial statements have been prepared in accordance with the PFM Act, the 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.

3. Adoption of New and Revised Standards

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

There are no new standards in the financial year 2024/2025 Ended 30th June 2025.

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

<p>IPSAS 43: Leases</p>	<p><i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>State the expected impact of the standard to the Entity if relevant</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</p>

	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

iii. Early adoption of standards

ATTC did not early adopt any new or amended standards in year 2025.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Rendering of services

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

Sale of goods

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

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/2025 was approved by the Council or Board on *21st June 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the college upon receiving the respective approvals to conclude the final budget. The college's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

e) Inventories

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

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *College*

f) 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 various commercial banks at the end of the financial year. For these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorised public officers and/or institutions that were not surrendered or accounted for at the end of the financial year.

5. Transfers from other National Government entities

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Unconditional grants		
Operational grants	3,763,152.00	5,872,219.00
	3,763,152.00	5,872,219.00

6. Rendering of Services

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Boarding Fees	23,908,719.00	21,224,160.00
Teaching Equipment	2,067,588.00	
Local Travels & Transport (L T & T)	2,544,098.00	
Medical	777,840.00	
Activity Fees	1,219,124.00	720,000.00
Repair Maintenance & Improvements (R.M.I)	2,352,429.00	
Vehicle Repairs & Maintenance	3,867,341.00	
Administration & Operational Costs	1,678,015.00	900,000.00
TP Practicum	27,054.00	
Electricity Water & Conservancy (E.W.C)	2,422,734.00	
Student ID	86,700.00	
Clubs & Environment	459,921.00	
Student Council	821,135.00	
Personal Emoluments	5,066,510.00	3,103,200.00
TP Lesson Plan	559,573.00	
Tracksuit	685,940.00	
Computer & ICT	2,587,245.00	1,440,000.00
KUCCPS	137,874.00	540,000.00
Hockey sticks Games and Sports	778,440.00	
Strawboard	83,760.00	
KNEC Exams	6,722,540.00	
Total revenue from the rendering of services	58,854,580.00	28,647,360.00

7. Sale of Goods

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Sale of goods		
Disposals	45,100.00	0.00
Cafeteria sales and photocopy	0.00	4,175.00
Tenders	22,000.00	3,000.00
Farm Produce	130,825.00	179,665.00
Total revenue from the sale of goods	197,925.00	186,840.00

8. Rental revenue from facilities and equipment

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Hire of facilities and equipment		
Bus Hire Services	465,700.00	540,750.00
Canteen Rent	58,000.00	4,000.00
Hiring of College facilities	0.00	558,370.00
Total	523,700.00	1,103,120.00

9. Use of Goods and Services

Description	Period ended	Comparative Period
	30th June 2025	30th June 2024
	Kshs	Kshs
Boarding Costs	14,038,718.00	1,697,539.00
Teaching and Learning Materials	787,100.00	58,140.00
Local Travels & Transport	523,930.00	-
Medical Costs	124,822.00	89,520.00
Activities	3,035,130.00	159,780.00
Contingences & Administration Costs	2,381,305.00	523,970.00
Electricity, Water, & Conservancy	3,628,720.00	439,216.00
Student IDs	79,100.00	5,250.00
Clubs & Environment	563,600.00	15,800.00
Student Council	110,650.00	
Track suits	690,790.00	61,000.00
Computer & ICT Costs	2,607,180.00	591,062.00
Tenders	23,000.00	
Bank charges	18,800.00	1,500.00
KUCCPS	418,500.00	
KNEC Examination Fees	7,677,300.00	288,250.00
Farm Expenses	107,095.00	89,520.00
Teaching practice	0.00	162,400.00
Creditors	4,581,077.00	
TP Lesson plan	0.00	35,700.00
Total Goods and Services	41,396,817.00	4,134,617.00

10. Employee Costs

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Salaries and wages	8,549,887.00	9,718,822.00
Employee-related costs - Contributions to SHIF	157,396.00	112,800.00
KRA PAYE & Housing Levy Contributions	275,885.00	233,936.00
Employee-related costs - Kudheih Workers	41,100.00	39,600.00
Employee-related costs – NSSF	688,510.00	441,512.00
Employee costs	9,712,778.00	10,546,670.00

11. Board/Council Expenses

Description	FY 2021-2025	FY 2023-2024
	K\$	K\$
BOM Meetings	499,050.00	484,500.00
Total director emoluments	499,050.00	484,500.00

12. Depreciation and Amortization Expense

Description	Period ended	Comparative Period
	30th June 2025	30th June 2024
	K\$	K\$
Property, Plant, and Equipment	5,491,359.00	772,014.00
Total depreciation and amortization	5,491,359.00	772,014.00

13. Repairs and Maintenance

Description	FY 2021-2025	FY 2023-2024
	K\$	K\$
Repair and maintenance and improvements	1,476,618.00	1,286,717.00
Total repairs and maintenance	1,476,618.00	1,286,717.00

14. Contracted Services

Description	FY 2021-2025	FY 2023-2024
	K\$	K\$
Vehicle Repairs and Replacements	1,401,373.00	823,753.00
Total contracted services	1,401,373.00	823,753.00

15. Cash and Cash Equivalents

Description	FY 2021-2025	FY 2023-2024
	K\$	K\$
Current account	9,117,850.73	9,453,514.73
CIC Deposits	1,548,061.00	461,150.00
Cash	2,595.00	52,607.00
Totals	10,668,506.73	9,967,271.73

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

Description		FY 2024-2025	FY 2023-2024
Financial institution	Account number	Kshs	Kshs
a) Current account			
Cooperative Bank	01139689225000	6,861,047.93	3,504,347.93
Cooperative Bank	01139501234000	57,043.05	11,409.05
Cooperative Bank	01117689225000	2,199,759.75	5,937,757.75
Sub- total		9,117,850.73	9,453,514.73
b) MMF deposits			
CIC Deposits		1,548,061.00	461,150.00
Sub- total		1,548,061.00	461,150.00
e) CASH			
Cash in hand		2,595.00	607.00
Cheques In Hand			52,000.00
Sub- total		2,595.00	52,607.00
Grand total		10,668,507.73	9,967,271.73

16. Receivables from Exchange transactions

16 (a) Current Receivables from Exchange transactions

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Student debtors	11,819,330.00	5,819,901.00
Total current receivables	11,819,330.00	5,819,901.00

16 (b) Ageing Analysis of Receivables from Exchange Transactions

Description	FY 2024-2025		FY 2023-2024	
	Kshs	% of total	Kshs	% of total
	Current FY	% of total	Comparative FY	% Of total
Less than 1 year	9,072,805.00	76.76%	2,726,434.00	46.85%
Between 1- 2 years			220,922.00	3.80%
Between 2-3 years			323,288.00	5.55%
Over 3 years	2,746,525.00	23.24%	2,549,257.00	43.80%
Total (a+b)	11,819,330.00	100%	5,819,901.00	100%

17. Inventories

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Consumable stores	460,800.00	25,400.00
Maintenance stores	23,600.00	93,750.00
Health unit stores	13,500.00	5,753.00
Electrical stores	4,300.00	2,750.00
Cleaning materials stores	36,455.00	7,530.00
Catering stores	172,450.00	32,950.00
Total inventories at the lower of cost and net realizable value	711,105.00	168,133.00

18. Property, Plant, and Equipment

Cost	Land & Plantation	Buildings	Motor vehicles	Furniture and fittings	Computer & Electronic	Other Assets	Plant and Equipment	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation Rate	0%	2%	25%	12.5%	30%	2%	20%	
At 1 July 2022	6,000,000	55,551,000	6,615,000	7,460,000	974,000	426,250	2,754,000	79,780,250
Additions	0.0	0.0	0.00	-	0.00	0.00	-	0.00
Disposals	0.0	0.0	-	-	0.00	0.00	-	0.00
Transfers/Adjustments	0.0	0.0	0.00	0.00	0.00	0.00	-	0.00
Depreciation and Impairment	0	1,111,020	1,653,750	932,500	292,200	8,525	550,800	4,548,795
At 30th June 2023 (NBV)	6,000,000	54,439,980	4,961,250	6,527,500	681,800	417,725	2,203,200	73,472,949
Cost as at 1 July 2023	6,000,000	55,551,000	6,615,000	7,460,000	974,000	426,250	2,754,000	79,780,250
Additions	0.0	0.0	0.0	25,000	294,400	0.00	0.0	319,400
Disposals	0.0	0.0	0.0	0.0	0.0	0.00	0	0.0
Transfer/Adjustments	0.0	0.0	0.0	0.0	0.0	0.00	0	0.0
Cost at 30.06.2024	6,000,000	55,551,000	6,615,000	7,485,000	1,268,400	426,250	2,754,000	80,099,650
Depreciation for the year	0.0	1,111,020	1,653,750	935,625	380,520	8,525	550,800	4,640,240
Accumulated Depreciation B/F	0	1,111,020	1,653,750	932,500	292,200	8,525	550,800	4,548,795
Total Depreciation	0	2,222,040	3,307,500	1,868,125	672,720	17,050	1,135,700	9,189,035
At 30th June 2024 (NBV)	6,000,000	53,328,960	3,307,500	5,616,875	595,680	409,200	1,618,300	70,910,615
Cost as at 1 July 2024	6,000,000	55,551,000	6,615,000	7,485,000	1,268,400	426,250	2,754,000	80,099,650
Additions		512,238		580,000	2,538,580	340,000		3,970,818
Disposals		0	0	0	0	0		
Cost at 30.06.2025	6,000,000	56,063,238	6,615,000	8,065,000	3,806,980	766,250	2,754,000	84,070,468
Depreciation for the year	0.00	1,121,265	1,653,750	1,008,125.00	1,142,094	15,325	550,800	5,491,359.00
Accumulated Depreciation B/F	0	2,222,040	3,307,500	1,868,125.00	672,720	17,050	1,135,700	9,189,035.00
Total Depreciation	0.00	3,343,305.00	4,961,250.00	2,876,250.00	1,814,814	32,325	1,686,500.00	14,682,394.00
At 30th June 2025 (NBV)	6,000,000	52,719,933	1,653,750	5,188,750	1,992,166	733,925	1,067,500	69,388,074

Valuation

As per National Treasury guidelines, Land and buildings were identified and valued as per the National Liabilities and Management Policy and guidelines (Issued June 2020). The Ministry of Lands and Physical Planning professional valuers revalued the assets on 28th June 2022. These amounts were adopted in the financial statements

19. Biological Assets

Description	2022	2021
Chicken	32,400.00	0.00
Trees	360,000.00	60,000.00
Total	392,400.0	60,000.00

20. Trade and Other Payables

Description	2022	2021
Trade payables	1,178,882.00	8,832,769.00
Fees paid in advance		
Total trade and other payables	1,178,882.00	8,832,769.00

	Current FY	% Of the Total	Comparative FY	% Of the Total
Ageing analysis:				
Under one year				
1-2 years				
2-3 years				
Over 3 years	1,178,882.00	100%	8,832,769.00	100%
Total (to tie to totals above)	1,178,882.00		8,832,769.00	

21. Financial Risk Management

ATTC activities expose it to a variety of financial risks, including credit and liquidity risks and effects of changes in foreign currency. The college's overall risk management programme focuses on the unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The college does not hedge any risks and has policies in place to ensure that credit is only extended to customers with an established credit history.

The entity's financial risk management objectives and policies are detailed below:

(i) Credit risk

ATTC has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the college management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained

Financial risk management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal, and the allowance for uncollectible amounts that the company has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The college has a significant concentration of credit risk.

The board of management sets the college credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

(ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with ATTC BOM, who have built an appropriate liquidity risk management framework for the management of the college's short, medium and long-term funding and liquidity management requirements. The college manages liquidity risk by continuously monitoring forecasts and actual cash flows.

(iii) Market risk

The college has put in place an internal audit function to assist it in assessing the risk faced by the college on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

ATTC Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the college's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

ATTC has no transactional currency exposures

b) Interest rate risk

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. ATTC interest rate risk arises from bank deposits. This exposes the college to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the college deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

ATTC analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

22. Related Party Balances

Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

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

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

23. Contingent Assets and Contingent Liabilities

Aberdare Teachers Training College did not have any contingent Liabilities and or Assets

1. Capital Commitments

Aberdare Teachers Training College did not have any capital commitments

2. Events After the Reporting Period

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

3. Ultimate And Holding Entity

Aberdare Teachers Training College is a State Corporation or a Semi-Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

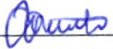
4. Currency

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

24. Appendices

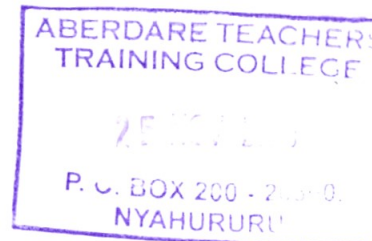
Appendix 1: Implementation Status of Auditor-General Recommendations

The office of the Auditor General audited ATTC for the financial year FY2024/2023.



Esther W. Iregi
Accounting Officer
Chief Principal Aberdare TTC.

Date: 28th August 2025



Appendix II: Projects Implemented by Aberdare Teachers Training College

Projects

Projects implemented by the Aberdare Teachers Training College.

Project Title	Project Number
Purchase of 45 KVA College Generator	1
Men Ablution Block	2
Construction of Serving Points	3
Purchase of Trainees Lecture Chairs	4
Construction Of Procurement and Practicum Offices	5
Purchase and Installation of Hot Water Boilers	6
Purchase and Installation of Internet Access Points	7
Installation Of College ERP System	8
Construction of Pig Shed and Farming of Pigs	9
Additional Installation of Hot Water Reservoirs	10
Additional Installation of Water Tanks	11
Purchase of Vegetable Cutter for the Kitchen	12
Purchase of Tea Urn for the College Kitchen	13
Purchase and Installation of Two Water Boilers	14
Construction of Generator Cage	15

Status of Projects completion

	Project	Total Project Cost	Total expended to date	Completion % to date	Actual	Sources of funds
1	Purchase of 45 KVA College Generator and construction of generator cage	1,992,753	1,992,753	100%	1,992,753	Student Fee
2	Men Ablution Block	190,716	190,716	100%	190,716	Student Fee
3	Construction of Serving Points	110,788	110,788	100%	110,788	Student Fee
4	Purchase of Trainees Chairs	580,000	580,000	100%	580,000	Student Fee
5	Construction Of Procurement and Practicum Offices	310,967	310,967	100%	310,967	Student Fee
6	Purchase and Installation of Hot Water Boilers	180,000	180,000	100%	180,000	Student Fee
7	Purchase and Installation of Internet Access Points	207,560	207,560	100%	207,560	Student Fee
8	Purchase of vegetable cutter	250,000	250,000	100%	250,000	Student Fee

9	Purchase of Tea Urn	160,000	160,000	100%	160,000	Student Fee
10	Purchase and Installation of 2pcs water boilers	180,000	180,000	100%	180,000	Student Fee

Appendix III- Inter-Entity Confirmation Letter

The college does not have inter-entity transfers

