

REPUBLIC OF KENYA



*Enhancing Accountability*

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TABLED BY: Leader of the Majority Party (LMP)

CLERK AT THE TABLE: Inzofu Mwale

**OF**

**THE AUDITOR-GENERAL**

**ON**

**ST. JOSEPH TECHNICAL INSTITUTE  
OF THE DEAF**

**FOR THE YEAR ENDED  
30 JUNE, 2021**





**International Public Sector Accounting Standards (IPSAS)  
Annual Financial Reporting Template for  
*Technical Vocational Education Training (TVET) Institutions, National Polytechnics and  
Teacher Training Colleges***

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**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF.**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30<sup>th</sup> JUNE, 2021**

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**Prepared in accordance with the accrual Basis of accounting method under the  
International Public Sector Accounting Standards (IPSAS)  
Annual Financial Reporting Template for**

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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

St. Joseph's Technical Institute, Nyang'oma was started in 1965 by Franciscan Sisters of St. Anna. It was officially blessed on 14<sup>th</sup> November 1972 and registered by the Ministry of Education.

The Institution was started to cater for children who are deaf completing primary education at a primary school also managed by Franciscan Sisters of St. Anna Congregation within Nyang'oma complex. The Dutch sisters who founded the congregation saw the need of training these young boys on technical and practical skills that would enable them to be self-reliant as is reflected in the motto and thus have a better and sustainable future.

At its inception, the Institution faced the challenge of qualified local skills for special education in technical skills among sisters and in the country in general. The institution therefore relied mainly on expatriates' staff to teach the students. When this practice was no longer sustainable, the sister with the assistance of Fr. Van Ouderaa, the then parish priest of Nyang'oma Catholic Mission, identified and invited African Religious brothers (Brothers of St. Charles Lwanga) to assist in the technical teaching and who later took over the management of the institution.

The school progressed and developed into a technical institute, a status it holds to the present day and was registered in 1972 with the Ministry of Education as a Public Institution. In the year 2008 the Franciscan Sisters of St. Anna took back the management of the institution in response to the Ministry of Education call that all institutions administration be managed by qualified personnel. The institute was later transferred to the department of Education science and Technology under TVET Authority as one of the Technical Training Institutions.

In the course of time, the institute has upgraded its courses from Trade Test courses to a higher level Artisan, Craft and Diploma courses. These necessitated new registration requirements which were met. To prepare our students for the fast evolving world out there, the institute in 2009 introduced computer training at diploma level. Later, the Institute started inclusive education programme that gears towards mainstreaming people with disabilities into the general society. This programme is particularly encouraged and advocated for by the government as a vehicle of mainstreaming the skilled disabled persons into the general labour market smoothly.

The Institute is fed by a big and growing catchment area beyond the original primary school for the deaf started by the sisters. Presently, students come from all over the country and beyond. In fact, there are a number of students from the neighbouring country Uganda.

### **(b) Principal Activities**

The principal activity of St. Joseph Technical institute for the deaf is to implement the government technical education programme and curriculum that equip learners with hearing impairment, with technical knowledge, skills and attitude for self-reliance. This core mandate is expected to be realised by the institution in a self-sustaining manner. The implementation of this mandate is driven by four key core functions.



**Functions and objectives of St. Joseph Technical Training Institute for the Deaf.**

- To implement technical education programme. (curriculum)
- To provide training opportunities to learners with hearing impairment.
- To provide skills for self-reliance to learners with hearing impairment.
- To provide alternative source of income to the institution.

In its endeavours to realise its mandate and implement its core values, St. Joseph Technical Institute for the Deaf is guided by a clearly articulated vision, mission statement, and core values. These were developed through a participatory process by all the key stakeholders and have been regularly reviewed to reflect the evolving mandate of the institute and the volatile social, economic and technological environment impacting the institute.

**Vision, Mission and Core Values**

**Vision**

To be a global centre for modern technology for learners with emphasis on learners with hearing impairment.

**Mission**

To equip learners with hearing impairment with technical knowledge, skills and attitude for self-reliance.

**Core Values**

- Fear of God.
- Professionalism.
- Integrity and Honesty.
- Tolerance and Empathy.
- Responsibility.
- Peace and Unity.
- Respect and Courtesy.

**Motto: Education for Self Reliance.**

**Quality Policy**

As an institution St Joseph's Technical Institute for the deaf is committed to providing affordable, accessible, and sustainable and quality training by ensuring our services are effective and efficient and meet the customer needs and expectations. St Joseph's Technical Institute for the deaf is committed to complying with requirements of ISO 9001:2008 Quality Management Systems. To achieve this, the institute has established Quality Objectives which shall be reviewed from time to time for continuous improvement.



**ST JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF NYANG'OMA.**  
**ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

The key Quality Objectives seek to: -

- I. Achieve and maintain a level of quality training which enhance the institutions' reputation with customers.
- II. Ensure compliance with the TVET Act 2013 and other relevant statutory and safety requirements.
- III. Endeavour to always maximize customer satisfaction with services provided by St Joseph's Technical Institute for the deaf.

**(c) Key Management**

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

- Board of Governors
- Accounting officer
- Deputy Principal
- Registrar
- Dean of Students

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30 June, 2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Principal	Sr. Celestine Mangiti
2.	Deputy Principal (Administration)	Mr. Stephen Apel
3.	Deputy Principal (Academics)	Mr. Dedan Jagero
4.	Registrar	Mrs. Edwina Abidha
5.	Dean of Students	Mr. Daniel Owiti
6.	Finance Officer	Felix Onyango
7.	Procurement Officer	Rahel Akoth Rabet
8.	Human Resource Officer	Castro Alphonse Okumu

**(e) Fiduciary Oversight Arrangements**

The institute is answerable to key government organs on Financial Management and is from time to time oversighted with the following committees for compliance;

- Discipline & Academic Committee
- Finance & Administration Committee
- Audit Risk & Governance committee

**KEY ENTITY INFORMATION AND MANAGEMENT (Continued)**

**(f) Entity Headquarters**

St. Joseph's Technical Institute for the deaf – Nyang'oma  
P.O. Box 33-40601  
Off Bondo – Usenge Road  
Bondo, KENYA

**(g) Entity Contacts**

Telephone :( 254) 0731255167  
E-mail: [nyangomajoseph@gmail.com](mailto:nyangomajoseph@gmail.com)  
Website: [www.stjosephtechnical.ac.ke](http://www.stjosephtechnical.ac.ke)

**(h) Entity Bankers**

Kenya Commercial Bank  
Oginga Odinga Road  
P.O Box 17-40100  
Kisumu, Kenya

**(i) Independent Auditors**

Auditor General  
Office of Auditor General  
Anniversary Towers, Institute Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(j) Principal Legal Adviser**

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



## 2. THE BOARD OF GOVERNORS



Sr. Zipporah was born in 1972. She is a holder of Bachelor of Commerce (Human Resource Management). Currently, she is the administrator of Ukweli Pastoral Centre Kisumu. She is an experienced administrator successful in project implementation and system administration.

**Sr. Zipporah Kerubo Ogalo.**

- Masters in Business Administration.
- Bachelor of Commerce.
- **Chairperson.**



Mr. Oyucho was born on 11<sup>th</sup> March, 1980. He is a holder of Bachelor of Education (Arts). Mr. Oyucho is the Branch Manager Co-operative Bank of Kenya, Kisumu Branch, a position he has served for a period of six years.

**Mr. William Stephen Oyucho.**



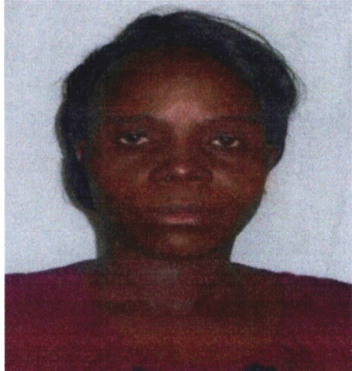
- Bachelors of Education (Arts).
- Member



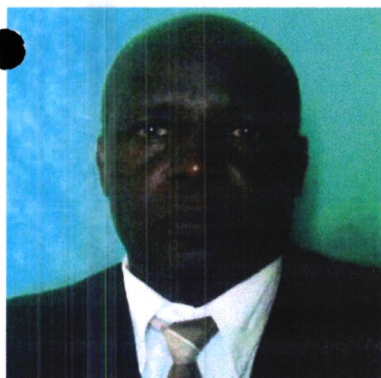
Ms. Ondego was born in 1962. She is a holder of Masters in Business Administration. She is currently working at County Executive Committee Members for water, irrigation, natural resources and energy.

**Sarah Salome Ondego.**

- Masters in Business Administration.
- Member

 <p><b>Mr. Paul Siaya.</b></p> <ul style="list-style-type: none"><li>• Diploma in Technical Education.</li><li>• Member</li></ul>	<p>Mr. Siaya was born in 1960. He is a Diploma holder in Technical Education. He is currently working with the Starkey Hearing Foundation. He is specialized in handling people with Hearing Impairment.</p>
 <p><b>Eng. Rosalia Soita.</b></p> <ul style="list-style-type: none"><li>• Bachelors of Technology Civil and Structural Engineering.</li><li>• Member</li></ul>	<p>Eng. Soita was born on 24<sup>th</sup> March, 1977. She is a holder of Bachelor of Technology Civil and Structural Engineering. She is an experienced Engineer serving at Lake Victoria Water Services Board. She has been a committed member of the Board of St. Joseph's.</p>
 <p><b>Ann Kemunto Iyoga</b></p> <ul style="list-style-type: none"><li>• Master Degree in Information Technology Management.</li><li>• Member</li></ul>	<p>Ms. Kemunto was born on 13<sup>th</sup> March, 1981. She is a holder of Master Degree in Information Technology Management. She is currently pursuing her PhD in IT at JKUAT. She is a part time lecturer.</p>





Mr. Rombo was born on 31<sup>st</sup> December, 1963. He is a holder of Diploma in Architecture. He is currently an Architect and the Principal Consultant at Bellfast Technical Services. He was the Chairperson of the outgoing Board of Governors. He has excellent Managerial and leadership skills.

**Mr. Kennedy Odongo Rombo.**

- Diploma in Architecture.
- Member



Sr. Celestine Mangiti was born on 24<sup>th</sup> February, 1963. She is currently the Principal of St. Joseph's Technical Institute for the Deaf and consequently the secretary to the institution's Board of Governor. She has a wealth of experience in administration having worked at that level for the last twenty years in various learning institutions as a principal and held leadership positions in various organisations. She attained her undergraduate degree in B.E.D at Kenyatta University and M.A Psychology from the Catholic University of Eastern Africa.

**Sr. Celestine Mangiti.**

- Masters in Guidance & Counselling Psychology.
- BED. English/Literature.
- Principal/Secretary Board

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**THE BOARD OF GOVERNORS COMMITTEES**

<b>Name of the Committee</b>	<b>Members</b>
Discipline & Academic Committee	1. Paul Siaya - Chairman 2. Eng. Rosalia Soita - Member 3. Ms. Ann Kemunto - Member 4. Sr. Celestine Mangiti – Secretary
Finance & Administration Committee	1. Steve Oyucho – Chairman 2. Mrs. Sarah Ondego - Member 3. Mr. Kennedy Odongo – Member 4. Sr. Celestine Mangiti – Secretary
Audit Risk & Governance committee	1. Mr. Kennedy Odongo – Chairman 2. Eng. Rosalia Soita - Member 3. Austine Mwalo - Secretary

The number of Board meetings held during the financial year 2020/2021 and the attendance to those meetings by members is as shown below.

<b>BOARD MEMBER</b>	<b>MEETING ATTENDANCE</b>		
	<b>17<sup>TH</sup> JUL 2020</b>	<b>25<sup>TH</sup> NOV 2020</b>	<b>20<sup>TH</sup> JAN 2021</b>
Sr. Zipporah Kerubo	Present	Present	Present
Sr. Celestine Mangiti	Present	Present	Present
Mr. Oyucho William Steve	Present	Present	Present
Sarah Salome	Absent	Present	Absent
Paul Siaya	Present	Absent	Present
Eng. Rosaria Soita	Absent	Absent	Absent
Anne Kemunto Iyoga	Present	Present	Present
Mr. Rombo Kennedy Odongo	Present	Present	Present



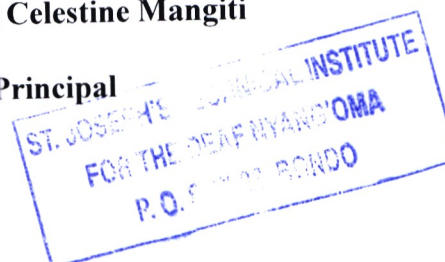
**Sr. Zipporah Kerubo**

**BOG chair**



**Sr. Celestine Mangiti**




**Principal**





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**3. MANAGEMENT TEAM**

PHOTO	NAME	DESEIGNATION	QUALIFICATIONS.
	Sr. Celestine Mangiti	Principal	.Masters In Guidance & Counselling Psychology.  BED. English/ Literature
	Mr. Stephen Ochieng Apel	Deputy Principal Administration	BED TECH (Electrical Engineering)
	Mr. Didan Jagero	Deputy Principal Academics	BED TED power mechanics and technology

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	<p>Edwina Abidha Opiyo</p>	<p>Registrar</p>	<p>Higher Diploma in Technical Education.  Diploma in Education</p>
	<p>Mr. Daniel Owiti Omoro</p>	<p>Dean Of Students</p>	<p>Diploma in Electrical Power</p>
	<p>Mr. Felix Otieno Onyango</p>	<p>Finance Officer</p>	<p>Degree in Business Management. (Banking and Finance)  CPA K.</p>
	<p>Rahel Rabet Akoth</p>	<p>Procurement Officer</p>	<p>Degree in Purchasing and Supply Management</p>
	<p>Mr. Castro Alphonse Okumu.</p>	<p>Human Resource Officer</p>	<p>Higher National Diploma in Human Resource Management.  Diploma in Technical Teacher Education.</p>



#### **4. CHAIRMAN'S STATEMENT**

St. Joseph's Technical Institute for the Deaf-Nyangoma is one of the technical institutes in Kenya under the Ministry of Education state department of Technical and Vocational Education Training (TVET). The institute has a functional Board of Governors whose core duty is to enable the institute realise its core Mission and Vision, by being a global centre for modern technology for learners and to equip learners with hearing and hearing impaired with technical knowledge, skills and attitude for self-reliance.

The Board of Governors has come up with academic policies, finance policies, procurement and human resource policies to enable in smooth running of the institute by the management. Some of the key challenges the Board is facing is full implementation of Technical and Vocational Education Training (TVET) Acts, fee collection as a result of government policies on capitation which isn't remitted on time to enable smooth operation of the institute's activities.

I take this opportunity to appreciate the support of the Government of Kenya through the ministry of Education for the commitments exhibited by the entire board of governors, administration staff, sponsors and partners for providing leadership and resources that enabled the institute attain its objectives in providing quality technical education and training to learners during the fiscal period 2020/2021. The development projects initiated by the institute in compliance with the ministry of Education instructions for the financial period ended 30<sup>th</sup> June 2021 are as follows: -

##### **A) MAIN CAMPUS AT ST. JOSEPH NYANGOMA.**

- Cabro Paving.
- Covid-19 Protocols
- ERP system Installation
- Borehole drilling
- Internet Connectivity

In line with the Government of Kenya and the Ministry of Education policies and guidelines, the Board ensured the above listed project in accordance with institute strategic plan and the Ministry of Education were carried out and completed within required time frame.

##### **B) KOPOLO CAMPUS**

This is one of the constituent campus of St. Joseph Technical Training Institute for the Deaf Nyangoma. The project under construction here is a twin workshop for Building and construction engineering block. The project is funded by the National Government/Ministry of Education through the institute and in line with our strategic plan. The construction is still on going and progress depends with government fund allocations.

##### **C) RAMOGI CAMPUS**

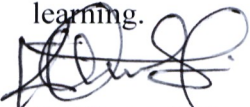
This is another constituent campus of St. Joseph Technical Training Institute for the Deaf Nyangoma. The project is also under construction and directly funded by the African Development Bank and monitored by the National Government through Ministry of Education. The progress is satisfactory. The campus when complete will offer training in Hotel management and hospitality amongst other disciplines. The Board of Governors intend to increase its operation by opening this campus for more learners to access training in different courses of their interest for self-reliance.

**D) CHALLENGES ENCOUNTERED**

The institute is not left out with numerous challenges that require redress. The challenges are: -

- Poor fee payments from Hearing impaired students who are the main catchment in the institute. The major reason for low collection of fees that most Hearing Impaired students come from poor background.
- Lack of adequate accommodation for the H.I student as training demand is overhauling increasing.
- Late remission of government grants to subsidize students' capitation. There is need to increase capitation of the grants to enhance service delivery.
- The institute requires transportation means (Bus/Van) to carry students for field training, tour and during co-curriculum activities.
- The institute require to construct a multi-purpose Hall-cum Refectory Block to decongest the current Dining and kitchen block.
- In line with the Ministry guidelines on security of the leaners and the institute in general, the Board deem it proper that there is need of a fence in the entire institute with perimeter wall and Got Ramogi campus.

With the above remarks and on behalf the Board of Governors and the institute Management, we say the financial period 2020/2021 was both a success and it had its own fair challenges too such as it disrupted learning.



**Sr. Zipporah Kerubo**

**BOG chair.**



**5. REPORT OF THE PRINCIPAL**

As a technical training institute, St. Josephs Nyang'oma is well placed to provide adequate and relevant knowledge to its trainees who majorly are hearing impaired to enable them to graduate as skilled individuals who have a positive impact in the society despite challenge they face in their daily livelihood.

During the training of our students, the institute factors in the role of technical and vocational training colleges towards the achievement of the countries vision 2030 and the Governments Big Four Agenda and all the presidential directives as they are released.

In the course of undertaking our core mandate, we have consistently reviewed our academic programs and managerial systems to ensure that they are competitive in terms of quality, reliability and relevance.

The Board of Governors has put a lot of effort in setting up systems, structures policies and guidelines that assist in the attainment of the institute's strategic objectives and ease flow of work while still adhering to the standards set by the law.

**ENROLLMENT REPORT**

The institution admitted 135 new students during the February-May 2021 term and 36 new students during the May-July 2021 term. The September 2020 intake did not take place due to the Covid-19 pandemic. The summary of student enrolment as at June 2021 is shown in the table below.

**STUDENTS ENROLMENT FOR THE FINANCIAL PERIOD ENDED 30<sup>th</sup> JUNE, 2021**

SR. NO	DEPARTMENT	MALE		FEMALE		TOTAL
		H	HI	H	HI	
01	MECHANICAL ENGINEERING	10	3	0	0	13
02	AUTOMOTIVE ENGINEERING	33	4	1	0	38
03	BUILDING TECHNOLOGY (MASONRY)	66	21	13	0	100
04	BUILDING TECHNOLOGY (PLUMBING)	40	9	11	0	60
05	BUILDING TECHNOLOGY (CARPENTRY)	0	5	0	0	5
06	ELECTRICAL ENGINEERING	71	15	26	1	111
07	CLOTHING TECHNOLOGY	0	1	47	10	58
08	COMPUTER STUDIES/ICT	7	2	37	4	50
09	HAIRDRESSING AND BEAUTY THERAPY	2	0	56	22	80
10	KENYA SIGN LANGUAGE	4	0	16	0	20
11	FOOD AND BEVERAGE	6	1	55	5	67
	<b>TOTAL</b>	<b>237</b>	<b>61</b>	<b>262</b>	<b>42</b>	<b>602</b>

N/B  
H – Hearing  
HI – Hearing Impaired.

## EXAMINATION REPORT

During the July 2020 series, the institution presented a total of 179 candidates for KNEC exams at all levels. The summary of KNEC results for July 2020 series is as shown below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	July 2020	179	64.80

NITA exams were not done due to the interruptions caused by the Covid-19 Pandemic.

### **Capacity Building for staff/Board of Governors.**

On 9<sup>th</sup> November, 2020 to 13<sup>th</sup> November, 2020 three board members attended 5 days TVETA Leadership, Management and Governance Workshop in Kisumu organized by Technical and Vocational Education and Training Authority held at Grand Royal Swiss Hotel-Kisumu City.

KATTI organized a five-day induction workshop for Top B.O.G staffs (Finance Officers, Procurement officers, Human Resource Officers and Internal Auditors from 15<sup>th</sup> to 19<sup>th</sup> December 2020 held in Kisumu at Tom Mboya Labour College.

On 28<sup>th</sup> June, 2021 to 2<sup>nd</sup> July, 2021 four staff members attended four days' capacity building of performance contract coordinators training held in Mombasa at The Coast National Polytechnic facilitated by officers from Public Service Management Unit.

### **Research and Innovation.**

The department of Research and Innovation has been very pivotal in placing the institute on a public platform especially during the start of Covid-19 in the country when institutions were required by the Ministry of Health to put up strategies to prevent the spread of the virus

St. Joseph's TTID Research & Innovation Department started an intensive work on ensuring the college complied with the Ministry of Health Covid-19 protocols. Our research was an all-round undertaking which involved many things. One of our first undertakings was to construct and build complete hand washing equipment. In a span of three months, we managed to build and install over 70 operational hand-washing equipment for both main and subsidiary campus at Kopolo. Our hand-washing equipment are unique ones since they can be operated by the foot.

Apart from the hand-washing, the department managed to invent foot-operated hand sanitizing dispensers which enables the user to sanitize hands without touching the equipment.

Lastly, as a department which aims at helping the community, our hand-washing equipment attracted many people and we were able to sell some of them outside the college.

At the moment, the department is preparing for any upcoming contest as we also constantly researching on other things.



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**PRODUCTION UNIT.**

The production units owned by the institute are fish farming and broiler chicken rearing. These production units are internally consumed by the institute to improve on the learners and trainers diet. The chicken rearing unit is located in the institute's compound while fish farming on St Joseph's Technical Institute for the Deaf in Got Ramogi campus.

Internal consumption for the quarter ended 30<sup>th</sup> June 2021 as from 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021.

DETAILS	QUANTITY	RATE@Ksh	TOTAL AMOUNT KSHS
Chicken	414	600	248,400
<b>TOTAL</b>			<b>248,400</b>

**RENOVATION AND FACELIFT OF INSTITUTE FACILITIES**

There was renovation of male septic tank and female drainage system i.e. excavation of soak pit(10ft and 8ft), septic tank repairs, sewer line unblocking, plumbing works, hardcore filling & disposal

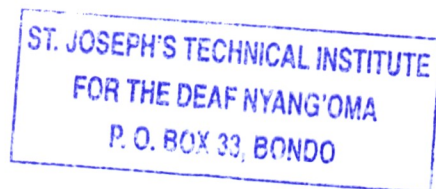
The institute CCTV cabling was redone to ensure that there was no interference with the system. The renovation included additional cameras (6) other renovation done are as per the table below.

**Other Project Done during the end of Financial period ended 30<sup>th</sup> June, 2021 includes;**

- Installation of Integrated Management Information System. (Software)
- Installation of solar in administration block as primary source of power
- Borehole Drilling
- Cabro construction in the institute's compound.
- Purchase of Motorcycle.
- Implementation of Covid-19 protocols as directed by Minister of Education and Health.
- Floor tiling of administration blocks, classes, kitchen and trainee's hostels.



**Sr. Celestine Mangiti**  
**Principal**



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**6. REVIEW OF ST JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF, NYANG'OMA PERFORMANCE FOR FY 2020/2021**

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

St Joseph's Technical Institute for The Deaf, Nyang'oma has 4 strategic pillars and objectives within its Strategic Plan for the FY 2017- 2022. These strategic pillars are as follows:

- Pillar 1: Training and Learning.
- Pillar 2: Infrastructure.
- Pillar 3: Governance
- Pillar 4: Partnership

St Joseph's Technical Institute for The Deaf, Nyang'oma develops its annual work plans based on the above 4 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The institution achieved its performance targets set for the FY 2020/2021 period for its 4 strategic pillars, as indicated in the diagram below:

<b>Strategic Pillar</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Pillar1: Training and Learning.	To introduce 5 relevant and market driven courses.	Course outlines, Research reports and Partnership contacts.	Conduct market survey, benchmarking with other institutions.	Increased staffing.
	Develop a practical oriented curriculum to both hearing and hearing impaired students.	Assessment reports, approved curriculum by CDACC/KICD and implementation of the curriculum	Need identification, Roll-out process, final write up of program, presentation to KICD/CDACC	Practical Oriented curriculum
	To enhance quality CBET based training and research for hearing and hearing impaired learners.	Certificate of training	Retraining staff on CBET and, train staff on Kenya Sign Language	Staff trained
Pillar2: Infrastructure.	To construct lecture rooms in the three campuses of the institution	Structure in place	Design tendering	Ongoing
	Install piped water and purification system from the lake to the	Tender documents for water tanks, gutters, and pipes	Procurement of tanks, gutters, and pipes	Safe drinking water from tanks



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ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

	institution and Harvest rain water				
Pillar3: Governance	Construct new modern well equipped workshops and laboratories	Completed workshops, Tender documents, Inspection reports, and approved workshop.	Site survey, tender activities, Construction activities	Site survey reports, Ongoing construction	
	To attract, develop and retain competent human resource	Reduced turnover ratio, Improved Institution's performance	Staff training, avail opportunity for staff growth and Provide attractive terms and conditions of employment	Retained skilled staff.	
	Adhering to Organization policies and legal provisions	Availability of institution's policies, increased of sensitized staffs	Develop institutional policies, sensitize staffs on the policies and legal provisions	existence of management institutional policies(HR, Procurement, and finance policies)	
Pillar4: Partnerships	Diversification of sources of funds	Partnership agreement, Production units in place	Develop partnerships, Initiation of production units	Partnership with GoK in construction of Got Ramogi Campus, and Established poultry project	
	Establish harmonious working relationships with stakeholders.	Harmonious working relationships with various stakeholders	Corporate social responsibility, Accountability, Invite partners to participate in institution events, Participate in activities organized by partners, attach students with our partners.	Good working relations with the Gok, Community and other stakeholders	

## **7. CORPORATE GOVERNANCE STATEMENT**

The Nomination Panel of Board of Governors comprise of a Chairperson Director of TVET and three other persons as follows;

- a) Representative of County Commissioner
- b) One person nominated by the area Member of Parliament and.
- c) A representative of the Interest group.

The appointment of a Board member may cease by resigning in a written notice

The Board is charged with ensuring that St. Joseph's Technical Institute for the Deaf is managed in a sound manner and delivers members value within an environment of good corporate governance. It is in this value that the Board considers corporate governance as a key to good performance of St. Joseph's Technical Institute for the Deaf.

The Board continually reviews various policies, procedures, internal control systems used in stewardship of St. Joseph's Technical Institute for the Deaf, Nyangoma assets and resources with the objective of maintaining and enhancing stakeholder value in the context of the institute's Vision, Mission and Values.

The Board comprises of 8 (eight) non-executive members and a secretary who is the Principal of the institution. The Board members were appointed on 5<sup>th</sup> October 2018 by the cabinet Secretary, Ministry of Education.

The Board ensures that proper standards of corporate governance are maintained and have oversight over the management of the institution, not only through the Board meetings but also through the various Board Committees.

The Board is required to meet at least three times in every financial year to discuss the overall performance of the institution. All full Board meetings are convened by the Secretary to the Board upon instructions from the Chairperson or upon the requisition of at least four members of the Board. All decisions are passed by a majority of present members voting with the Chairperson having the decisive vote in the event of a tie.

During the financial year 2020/2021 the Board members had no conflict of interest reported during the period of reporting.



**8. MANAGEMENT DISCUSSION AND ANALYSIS**

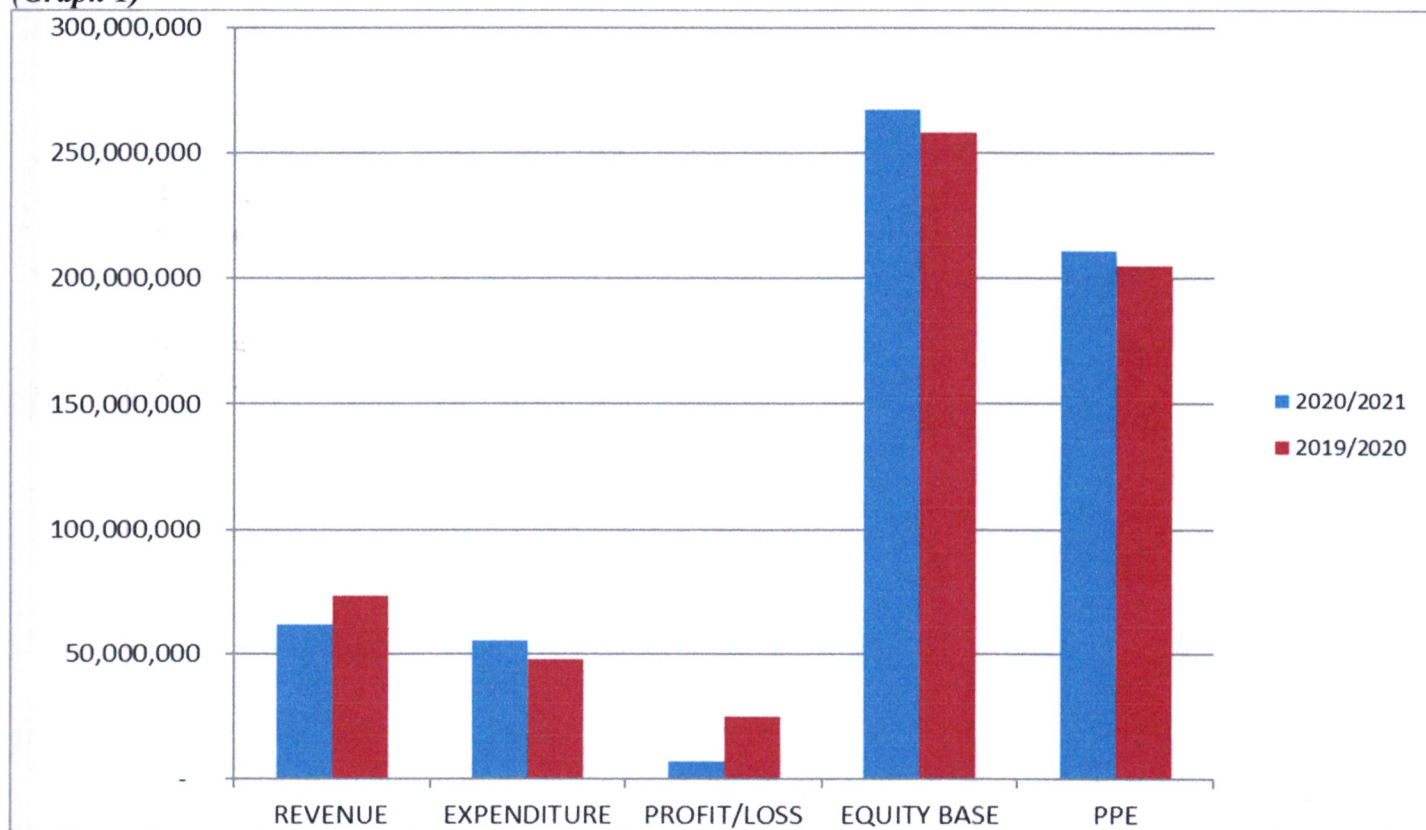
**Operational and Financial Performance**

The operational and financial performance of St Joseph's Technical Training Institute for The Deaf Nyangoma for financial year 2020/2021 can be explained using 5 components as shown in table 1 and graph 1 below.

**(Table 1) Operational and Financial Performance for the period ended 30<sup>th</sup> June 2021.**

DETAILS	2020/2021	2019/2020
REVENUE	62,125,787	73,214,025
EXPENDITURE	55,184,350	47,961,047
PROFIT/LOSS	6,941,437	25,252,978
EQUITY BASE	267,551,551	258,400,044
PPE	210,791,221	205,050,364

**(Graph 1)**



**i) Revenue.**

During the financial year under review, St Joseph's Technical Training Institute for The Deaf Nyangoma was able to collect Kshs 62,125,787. There was an increase in collection in 2020/2021 as compared to 2019/2020 because:

- Learning was disrupted during the financial period under review due to corona outbreak.
- The institute received Helb bursary awarded to students totaling to Kshs. 1,217,200.

**ii) Expenditure.**

During the financial year under review, St Joseph's Technical Training Institute for The Deaf Nyangoma incurred a total of Kshs55,184,350 as expenses. There was a slight increase in expenses incurred in 2020/2021 as compared to 2019/2020 because:

- With the outbreak of Covid-19 pandemic, the institute had to put measures in place in line with Ministry of Health and Education guidelines and protocols to mitigate the spread of the corona virus and preparedness of school opening calendar.

**iii) Surplus/Deficit**

During the financial year under review, St Joseph's Technical Training Institute for The Deaf Nyangoma operated at a surplus of Kshs. 6,941,437. There was a decrease in profit made 2020/2021 as compared to 2019/2020 because:

- Decrease in revenue collected in 2020/2021.
- Increase in expenditure incurred in 2020/2021.

**iv) Equity Base.**

Equity is the residual interest in the assets of the enterprise after deducting all its liabilities.

This is classified into: -

- **Accumulated Fund**
- **Surplus/deficit for the year**
- **Reserves.**

During the financial year under review, St Joseph's Technical Training Institute for The Deaf Nyangoma had equity base worth Kshs. 267,551,551. There was a slight decrease in equity base in 2020/2021 as compared to 2018/2019 because:

- Decrease in surplus in 2020/2021.
- There was an increase in reserves due to valuation of stocks at the prevailing market rates at the end of the financial year 2020/2021.

**v) Property Plant and Equipment.**

During the financial year under review, St Joseph's Technical Training Institute for The Deaf Nyangoma had assets at net value worth Kshs. 210,791,221. There was an increase in Assets in 2020/2021 as compared to 2019/2020 because of:

- Change of depreciation rates for the year 2020/2021.
- Installation of Integrated Management Information System. (Software)
- Installation of solar in administration block as primary source of power
- Borehole Drilling
- Cabro construction in the institute's compound.
- Purchase of Motorcycle.
- Completion of Food and Beverage class.



**ST JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**Compliance with Statutory Requirements.**

St. Joseph's Technical Institute for the Deaf has complied with all statutory requirements which include;

- The constitution of Kenya, 2010
- TVET Act, 2013
- KRA provisions on taxes
- Employment act and labor relations
- Statutory deductions; NSSF, NHIF.

**Key projects and investment the institution implemented**

On-Going Projects						Contractor Paid	Balance Due
Project Title	Funding	Contract Sum	Status	Amount Spent To Date	% Status		
Twin Workshop Classroom and Offices	G.O.K	53,470,287	On-going	23,463,445	60%	Le-Brilliance Entreprises	30,006,842
Got-Ramogi Campus	African Development Bank thru' M.O.E	218,784,240	On-going		60%	Senders services Co. Limited	

During the Financial period under review 2020/2021 the institute did not receive funds for the Twin Workshop Classroom and Offices.

The institute does not manage the funds for Got Ramogi campus, hence making it difficult to ascertain the amount spent to date and balance due.

**Major Financial risks facing St. Joseph's Technical Institute.**

The institute's activities expose it to a variety of risks: Market risk (foreign exchange risk and interest rate risk), credit risk and liquidity risk.

**i) Foreign exchange risk**

Foreign exchange risk arises from recognized assets and liabilities. St. Joseph's Technical Institute operates within Kenya and its assets and liabilities are denominated in Kenya shillings.

The institute has no transactions in foreign currency since most of our trainees pay fees in Kenyan shillings.

**ii) Price Risk.**

Price risk is the risk that the value commodities will changes in prices due to factors of demand and supply.

St. Joseph's Institute was adversely affected by an increase in prices of commodities and services due to the outbreak of Covid-19.

**iii) Cash flow and interest rate risk.**

Interest rate risk arises out of long/short term borrowings. St. Joseph's institute for the deaf has no long/short term borrowings from any financial institutions.

**iv) Credit Risk.**

Credit risk arises from cash and cash equivalent and deposits with banks as well as credit exposures to customers including outstanding receivables and committed transactions. Credit risk is the risk that counter party will default on its contractual obligations resulting in financial loss to the institute. The institute does not have significant concentrations of credit risk for banks and financial institutions.

St. Joseph's institute only deals with well-established banks. For trade and receivables, the institute assesses the credit worth of the customers, taking into account their financial position, past experience and other cross cutting factors. The institute works closely with CDF'S, HELB and other funding institutions that support trainees to ensure reduction on default risk on student's fee balances.

**v) Liquidity risk**

Liquidity risk is the risk that the institute will not be able to meet its financial obligations as and when they fall due.

Due to the dynamic nature of the institute business, the institute maintains flexibility in funding by maintaining availability under committed credit lines. The institute's approach when managing liquidity is to ensure as far as possible that it will have sufficient liquidity to meet its liabilities when due without incurring unacceptable losses or risk damage to the institute's reputation. However, external factors such as no fee payment by students due to outbreak of covid-19 did create serious constrain on the liquidity of the institute during the financial under review.

**Material arrears in statutory/financial obligations.**

St Joseph's Tech. Institute is a law abiding institution and is committed to its core mandates hence it has no statutory or tax default to date.

In the financial year ending 30<sup>th</sup> June, 2021 there were pending bills amounting to Kshs. 2,042,185. The institute was owed a total of Kshs. 51,732,699 being arrears at the end of the financial year 2020/2021.

**Financial Probity and serious governance Issues.**

During the financial year 2020/2021 the Board Members had no conflict of interest reported during the period.

**By order of the Board**

  
**Sr. Celestine Mangiti**  
**Principal/ Secretary BOC**





## 9. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

St Joseph's Technical Training Institute for The Deaf Nyangoma exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on St Joseph's Technical Training Institute for The Deaf Nyangoma pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

### 1. Sustainability strategy and profile -

St. Joseph TTI, has a sustainability plan that it has started implementing as outlined below;

#### ✓ Poultry project

This project picked up well during the financial year 2020/2021 after it had slowed down in March 2020 when schools were closed to curb the spread of Covid-19, the project majorly supplements the food program of the institution, majorly meals for students and staffs. Though currently the production is on small scale, the institution has a plan of expansion to do the production on large scale so as to start targeting the outside market.

#### ✓ Fish aquarium

The Institute had started a fish aquarium project at Got Ramogi Campus but stalled due to unexpected death of fingerlings resulting from floods. The Institute however still has in place a plan to revive this project as it foresees ready market for fish around the environs of the Campus.

#### ✓ Canteen

The Institute plans to operate a canteen in which it targets its main clients to be students and staffs. This is a viable and workable project, which will work as an additional source of income to the institute.

#### ✓ Production units

Our major production units are the welding and Carpentry and Joinery departments. These departmental units are operational and do generate income for the Institution.

### Factors affecting sustainability priorities of the Institute

Sustainability priorities of the Institute are vulnerable to several Macroeconomic factors, which may be beyond the control of the Institute. The Macroeconomic factors may include among others, political pressure, social economic factors, legal political issues. The most recent factor during the year 2020/2021 was the tremendous global effects of COVID-19. The Institute tries its best to be on the alert on such issues and report them as and when they occur and try to find a way out to manage such factors.

### Reference to International best priorities and key Achievements & Failures

Just like other Institutions, St. Joseph Institute for the Deaf tries to emulate best practices on sustainability programs internationally and critically pay special attention to emerging issues, major achievements and failures.

### 2. Environmental performance

The environmental policy guiding St. Joseph Nyang'oma Institute for the deaf is as outlined in the Institute's policy statement under the following sub headings;

- Environmental Management

- Carbon Management
- Water
- Procurement
- Waste reduction and Recycling
- Transport
- Institute's Estate
- Awareness and training
- Evaluation of environmental policy
- Responsibilities

The policy document is still undergoing improvements by the committees for purpose of adoptions.

### **3. Employee welfare**

St. Joseph's Technical Institute for The Deaf, Nyangoma hiring process always follow a certain process as listed below;

- Need identification.
- Advertisement
- Short listing.
- Interview.
- Selection.

The institute try to balance gender example for cleaning the institute prefers ladies especially the locals are always given priority. Men are also employed in areas requiring some energy example the kitchen staff mostly are men.

Efforts made in improving skills includes offering short trainings to all the staff lasting at-least one week. Appraisal is always done yearly to identify skill gaps and give recommendations on how to improve them.

Reward systems are always improved incase an employee attends an upgrading course approved by the institution. The institution always provides protective devises such as gumboots, safety hand gloves, protective masks to its employees as a safety measure to comply with Occupational Safety and Health Act of 2007, (OSHA), In addition the institute has fire extinguishers mounted into designated points to be used in case of fire. Kitchen staffs are given hand caps and aprons for protection in case of dirt and to promote hygiene.

### **4. Market place practices-**

St. Joseph Technical Institute for the Dead Nyang'oma advertisements, are always objective. For Instance, purely based on quality services delivery, market driven courses offered and students' exposure to real work experience. The design of advertisements done in such a manner that they do not discredit institutions offering the same services.

The institution always put in practice the procurement methods provided by the Public Procurement and Asset Disposal Act 2015, in ensuring that equal opportunity is given to all prospective suppliers, and contracts signed by both the Institution and tender winning supplier. In addition, the institution has a credit policy of ensuring supplier's payments done within one month after delivery subject to availability of funds.

The Institution has mechanisms (such as tracking whether trainers and trainees attend classes, feedback from trainees on service delivery) put in place in ensuring that students get quality service delivery and value for money.



### 5. Community Engagements-

**During the year under review**, the institute offered various activities to support the locals and needy groups as below;

- The institute offered supplied chicken to St. Bernard Children's Home Nyang'oma to assist the orphanage in feeding the needy children
- The institute also offered free hair care (Saloon services) in the institute hair dressing and beauty therapy workshop to locals every quarterly as a way of giving back to the community. This has raise self-esteem to local women who cannot afford good saloon services.
- The institute offers free training to youths out of school and women who otherwise are not able to access training due to poverty.
- The institute also participated in distribution of sanitizers, masks and liquid washing soaps to the locals to help fight spread of covid-19 pandemic as per the pictures below.



*Picture 1. Principal Sr. Celestine Mangiti (in veil) distributing face masks to community members.*





Picture 2. Donata Kokidi (in red t-shirt) an employee of St. Joseph Technical distributing liquid soaps to community members.



Picture 3. Principal Sr. Celestine Mangiti, St. Joseph's Technical Institute for The Deaf Nyangoma staff and community members taking a group photo after the exerci



## **10. REPORT OF THE BOARD OF GOVERNORS**

The Board members submit their report together with the audited financial statements for the year ended June 30, 2021 which show the state of the St. Joseph's Technical Institute affairs.

### **Principal activities**

The principal activities of the entity are

- To implement technical education programme. (curriculum)
- To provide training opportunities to learners with hearing impairment.
- To provide skills for self-reliance to learners with hearing impairment.
- To provide alternative source of income to the institution.

### **Results**

The results of the institute for the year ended June 30<sup>th</sup>, 2021 are set out on page 1-5

### **BOARD OF GOVERNORS**

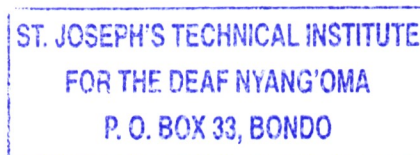
The members of the Board who served during the year are shown on page vi to viii. During the financial year 2020/2021 no member retired/ resigned from the Board

### **Auditors**

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

### **By Order of the Board**

  
**Principal**



## **11. STATEMENT OF BOARD OF GOVERNORS RESPONSIBILITIES**

Section 81 of the Public Finance Management Act, 2012 and section 29 of schedule 2 of the Technical and Vocational Education and Training Act,) require the Board members to prepare financial statements in respect of St. Joseph's Technical Institute, which give a true and fair view of the state of affairs of the institute at the end of the financial year 2020/2021 and the operating results of the institute, for the year 2020/2021. The Board members are also required to ensure that the institute keeps proper accounting records which disclose with reasonable accuracy the financial position of the institute. The Board members are also responsible for safeguarding the assets of the institute.

The Board members are responsible for the preparation and presentation of St. Joseph's Technical Institute for the Deaf, Nyangoma financial statements, which give a true and fair view of the state of affairs of the institute for and as at the end of the financial year ended on June 30, 2021. 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 institute.
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- (iv) Safeguarding the assets of the institute.
- (v) Selecting and applying appropriate accounting policies.
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Board members accept responsibility for St. Joseph's Institute financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the TVET Act. The Board members are of the opinion that the institute's financial statements give a true and fair view of the state of institute's transactions during the financial year ended June 30, 2021, and of the institute's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the institute, which have been relied upon in the preparation of the institute'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 institute will not remain a going concern for at least the next twelve months from the date of this statement.

### **Approval of the financial statements**

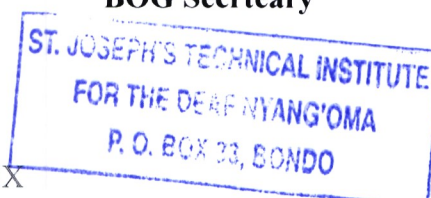
The St. Joseph financial statements were approved by the Board on 30<sup>th</sup> July, 2021 and signed on its behalf by:



**BOG chair**



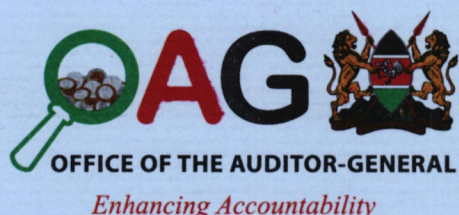
**BOG Secretary**





# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON ST. JOSEPH TECHNICAL INSTITUTE OF THE DEAF FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 St. Joseph Technical Institute of the Deaf set out on pages 1 to 22, which comprise of the statement of financial performance and statement of financial position as at 30 June, 2021, statement of



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

In my opinion, except for the effect of the matters described in the basis for Qualified Opinion section of my report, financial statements present fairly, in all material respects, the financial position of St. Joseph Technical Institute of the Deaf as at 30 June, 2021, 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 Technical and Vocation Education Training Act, 2013 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

The following balances reflected in the financial statements were not supported with sufficient, appropriate records:

#### **1. Receivables from Exchange Transactions**

The statement of financial position reflects receivables from exchange transactions totalling Kshs.51,732,699, as disclosed in Note 18 to the financial statements. The opening balance for the account was Kshs.27,896,597 and records provided for audit indicated the total revenue from exchange transactions in the year under review was Kshs.21,513,025. Therefore, the maximum receivables as at 30 June, 2021 would have amounted to Kshs.49,409,622. Further, no explanation was provided for the large Kshs.23,836,102 increase in receivables in the year under review.

In the circumstances, the occurrence, accuracy and completeness of receivables from exchange transactions totalling to Kshs.51,732,699 could not be confirmed. In addition, the high rate of increase in debtors to the financial wellbeing of the Institute.

#### **2. Revaluation Reserve Adjustments and Capital Development Grants**

The statement of changes in net assets reflects adjustments for stock, debtors, property, plant and equipment and refundable adjustments totalling Kshs.17,510, Kshs.7,201,851, Kshs.4,650,000 and Kshs.3,290,291 respectively which, however, were not supported with any records. In addition, the statement includes capital development grants totalling Kshs.15,860,017 which in turn include Kshs.2,192,560 that was, similarly, not supported with any records.

In the circumstances, the accuracy and validity of the statement of changes in net assets could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the St. Joseph Technical Institute of the Deaf



Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis totalling Kshs.167,124,453 and Kshs.90,418,157 respectively resulting to a shortfall of revenue totalling Kshs.76,706,296 or 46% of the budget. Similarly, the Institute expended Kshs.65,549,307 against an approved budget of Kshs.167,124,453 resulting to under-expenditure of Kshs.101,575,146 or 61% of the budget. However, contrary to the reporting requirements set by the Public Sector Accounting Standards Board, the footnotes to the financial statements do not include explanations for the variances.

The underfunding and under-performance constrained implementation of the planned activities and may have hampered service delivery to the students and other stakeholders of the Institute.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Payment of Salaries Below the Minimum Wage**

Review of the payrolls revealed that during the year under review the Institute paid salaries to twenty-one (21) employees at rates below the prescribed minimum monthly wage of Kshs.13,572. Additionally, twenty-seven (27) members of staff were paid house allowances at rates that were lower than those recommended by the Salaries and

Remuneration Commission. Further, several employees categorized in the same job groups of C, B, G and F were paid house allowance rates at varying rates.

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

## **2. Un-procedural Procurement Process**

Examination of procurement records indicated that the Institute purchased seven (7) desktop computers and seven (7) Uninterrupted Power Supply devices at a total cost of Kshs.621,870 in the year under review. However, only two quotations were considered during the procurement process contrary to Section 106(2)(b) and (d) of the Public Procurement and Asset Disposal Act, 2015. The law provides that the request shall be given to at least three persons, unless that is not possible, and at least three persons shall submit their quotations prior to evaluation. In addition, minutes of the committee that evaluated the bids and the serial numbers and locations of the assets bought, were not provided for audit.

In the circumstances, the procurement was done contrary to the law and value for money on the expenditure totalling Kshs.621,870 could not be confirmed. In addition, in the absence of sufficient relevant records, safe custody of the assets could not be confirmed.

## **3. Expired Board of Governors Term**

Review of Board records indicated that although the terms of service for each of the members of the Board of Governors had expired, no replacements had been done at the time of the audit. The omission was contrary to Section (12) of the Technical and Vocational Education Training Act, 2013 requires appointments of Members of the Board to be staggered so that their terms expire at different times.

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

## **4. Stalled Construction Works at Kopolo Campus**

Included in Note 21 under property, plant and equipment is work-in-progress balance totalling Kshs.23,463,445 as at 30 June, 2021. The amount relates to the ongoing construction of a workshop and classrooms at the Institutes' Kopolo Campus. The construction works were awarded to a contractor on 3 July, 2018 at a cost of Kshs.54,470,287 and the contract was set to be completed by 23 July, 2019 . However, records provided for audit indicated that the contractor abandoned the works on 27 September, 2020 . Management attributed to the abandonment to non-disbursement of budgeted project funds totalling Kshs.30,606,393.

In the circumstances, the stalled project on which public funds totalling Kshs.23,463,445 had been spent as at 30 June, 2021 did not yield any value to the Institute.



## **5. Lack of Ethnic Diversity in Staffing**

Review, of the payroll indicated that the Institute had forty-two (42) employees out of whom thirty-seven (37) or 81 % were drawn from one ethnic community. In addition, out of the fourteen (14) new employees recruited in the year under review, thirteen (13) or 93% were from the dominant ethnic community. This was contrary to Section 7(1) and Section 7(2) of the National Cohesion and Integration Act, 2008 which states that all public offices should seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution should have more than one-third of its staff drawn from the same ethnic community.

In the circumstances, Management was in breach of the law

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

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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**

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

#### **Responsibilities of Management and those Charged with Governance**

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



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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I considered internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the



internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**11 October, 2022**



**ST JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF NYANG'OMA.**  
**ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**13. STATEMENT OF FINANCIAL PERFORMANC FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	2020/2021	2019/2020
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from the National Government – grants/ gifts in kind	6	40,612,762	50,765,955
<b>Total Revenue from non-exchange transactions</b>		<b>40,612,762</b>	<b>50,765,955</b>
<b>Revenue from exchange transactions</b>			
Rendering of services- Fees from students	7	20,669,759	21,869,370
Sale of goods	8	843,266	547,200
Other income	9	-	31,500
<b>Revenue from exchange transactions</b>		<b>21,513,025</b>	<b>22,448,070</b>
<b>Total revenue</b>		<b>62,125,787</b>	<b>73,214,025</b>
<b>Expenses</b>			
Use of goods and services	10	3,716,698	2,166,439
Employee costs	11	9,125,517	8,779,635
Board Members Allowance	12	644,460	210,000
Depreciation and amortization expense	13	7,947,536	12,046,580
Repairs and maintenance	14	17,950,700	2,687,895
General expenses	15	15,780,727	22,051,971
Finance costs	16	18,712	18,527
<b>Total expenses</b>		<b>55,184,350</b>	<b>47,961,047</b>
<b>Net Surplus/(deficit) for the year</b>		<b>6,941,437</b>	<b>25,252,978</b>

The notes set out on pages 7 to 21 form an integral part of the Annual Financial Statements.

**ST. JOSEPH'S TECHNICAL TRAINING (INSTITUTE FOR THE DEAF – NYANG'OMA)  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**14. STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> JUNE 2021.**

	Notes	2020/2021	2019/2020
		Kshs	Kshs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	17	12,962,315	25,739,526
Receivables from exchange transactions	18	51,732,699	27,896,597
Receivables from non-exchange transactions	19	704,000	594,600
Inventories	20	2,427,145	2,409,635
<b>Total Current Assets</b>		<b>67,826,159</b>	<b>56,640,358</b>
<b>Non-current assets</b>			
Property, plant and equipment	21	210,791,221	205,050,364
<b>Total Non-current Assets</b>		<b>210,791,221</b>	<b>205,050,364</b>
<b>Total assets</b>		<b>278,617,380</b>	<b>261,690,722</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables from exchange transactions	22	2,042,185	83,700
Refundable deposits from customers	23	9,762,084	3,206,978
<b>Total Current Liabilities</b>		<b>11,804,269</b>	<b>3,290,678</b>
<b>Non-current liabilities</b>			
<b>Total liabilities</b>		<b>11,804,269</b>	<b>3,290,678</b>
<b>Capital and Reserves</b>			
Reserves		183,428,096	184,149,026
Accumulated surplus		67,524,998	60,583,561
Capital Fund		15,860,017	13,667,457
<b>Total Capital and Reserves</b>		<b>266,813,111</b>	<b>258,400,044</b>
<b>Total Liabilities and Capital &amp; Reserves</b>		<b>278,617,380</b>	<b>261,690,722</b>

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Institute Board of Governors by:



Chair BOG



Finance Officer



Principal

Date 15/09/2022

ICPAK No. 26177  
Date 15/09/2022

Date 15/9/2022



**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**15. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30 JUNE 2021**

	Reserves	Fair value adjustment reserve	Retained earnings	Capital/Development Grants/Fund	Total
<b>Balance b/f at July 1, 2019</b>	<b>181,739,391</b>		<b>55,013,775</b>	<b>13,667,457</b>	<b>250,420,623</b>
Revaluation gain				-	-
Prior year adjustments.			-		-
Closing stock revaluation	2,409,635		-	-	<b>2,409,635</b>
Bad debts written off	-		19,683,192	-	<b>19,683,192</b>
Uniform	-		-	-	-
Total comprehensive income			25,252,978		<b>25,252,978</b>
Capital/Development grants received during the year					-
Transfer of depreciation/amortisation from capital fund to retained earnings					-
<b>Balance c/d as at June 30, 2020</b>	<b>184,149,026</b>	-	<b>60,583,561</b>	<b>13,667,457</b>	<b>258,400,044</b>
<b>Balance b/f at July 1, 2020</b>	<b>184,149,026</b>	-	<b>60,583,561</b>	<b>13,667,457</b>	<b>258,400,044</b>
development donation				-	-
Revaluation Durig the year	-		-		-
Stock Adjustment	17,510				<b>17,510</b>
Total comprehensive income			6,941,437		<b>6,941,437</b>
Adjustment to Debtors	7,201,851		-		<b>7,201,851</b>
Adjustments to PPE	4,650,000		-		<b>4,650,000</b>
Adjustment to Refundables	3,290,291		-		<b>3,290,291</b>
Donations	-		-	2,192,560	<b>2,192,560</b>
<b>Balance c/d as at June 30, 2021</b>	<b>183,428,096</b>	-	<b>67,524,998</b>	<b>15,860,017</b>	<b>266,813,111</b>

Note:

1. For items that are not common in the financial statements, the entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustments should have an elaborate note describing what the amounts relate to. In such instances a restatement of the opening balances needs to be done.

**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

		<b>2020/2021</b>	<b>2019/2020</b>
	Note	<b>Kshs</b>	<b>Kshs</b>
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other Government entities/Govt. grants	6	40,612,762	50,765,955
Rendering of services- Fees from students	7	20,669,759	21,869,370
Sale of goods	8	843,266	547,200
Other income, rentals and agency fees	9	-	31,500
<b>Total Receipts</b>		<b>62,125,787</b>	<b>73,214,025</b>
<b>Payments</b>			
Use of goods and services	10	3,716,698	2,166,439
Compensation of employees	11	9,125,517	8,779,635
Repairs & Maintenance	13	644,460	210,000
Repairs & Maintenance	14	17,950,700	2,687,895
General Expenses	15	15,780,727	22,051,971
Finance cost	16	18,712	18,527
<b>Total Payments</b>		<b>47,236,814</b>	<b>35,914,467</b>
<b>Net cash flows from operating activities</b>		<b>14,888,973</b>	<b>37,299,558</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant, equipment (Additions)	21	- 18,338,393	- 9,524,029
<b>Net cash flows used in investing activities</b>		<b>-18,338,393</b>	<b>- 9,524,029</b>
<b>Cash flows from financing activities</b>			
donations		2,192,560	-
<b>Net cash flows used in financing activities</b>		<b>2,192,560</b>	<b>-</b>
<b>Changes In Working Capital</b>			
(Inrease/Decrease in receivables	18	- 16,634,251	11,251,404
(Inrease)Decrease in Non Exchange receivables	19	- 109,400	6,180
increase (Decrease) in payables	22	1,958,485	- 5,199,627
increase (Decrease) in refundable deposits	23	3,264,815	432,843
(Inrease)Decrease in Bad debts.	24	-	- 19,683,192
<b>Net cash flows used in financing activities</b>		<b>-11,520,351</b>	<b>- 13,192,392</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>-12,777,211</b>	<b>14,583,137</b>
Cash and cash equivalents at 1 July 2020		25,739,526	11,156,389
<b>Cash and cash equivalents at 30 June 2021</b>		<b>12,962,315</b>	<b>25,739,525</b>



**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021**

DETAILS	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference		% Performance Difference
	2020-2021	Kshs	2020-2021	Kshs	2020-2021	Kshs	2020-2021	Kshs	2020-2021	Kshs	
Revenue											
Opening balance cash and cash equivalent 01/Jul, 2020			25,739,526				25,739,526				
Transfers from other Govt entities Govt grants	43,524,860		-		43,524,860		40,612,762		2,912,098		7
Transfers from other Govt entities Devt grants	30,606,393		-		30,606,393		-		30,606,393		100
Donations	-		-		-		2,192,560		2,192,560		
Rendering of services- Fees from students	92,408,000		-		92,408,000		21,030,043		71,377,957		77
Sale of goods (Tender and Production)	585,200		-		585,200		843,266		258,066		44
Other Income	-		-		-		-		-		
<b>Total income</b>	<b>167,124,453</b>		<b>25,739,526</b>		<b>167,124,453</b>		<b>90,418,157</b>		<b>76,706,296</b>		<b>46</b>
<b>Expenses</b>											
Compensation of employees	14,854,044		-		14,854,044		9,099,617		5,754,427		39
Use of Goods and services	11,973,000		-		11,973,000		3,716,698		8,256,302		69
Finance costs	50,000		-		50,000		18,712		31,288		63
Board Members Allowance	2,025,000		-		2,025,000		644,460		1,380,540		68
Repairs and Maintenance	11,089,900		-		11,089,900		17,950,700		6,860,800		62
General expenses	96,526,116		-		96,526,116		15,780,727		80,745,389		84
PPE (Additional)	-		-		-		18,338,393		18,338,393		
Transfers from other Govt entities Devt grants	30,606,393		-		30,606,393		-		30,606,393		63
<b>Total expenditure</b>	<b>167,124,453</b>		<b>-</b>		<b>167,124,453</b>		<b>65,549,307</b>		<b>101,575,146</b>		<b>61</b>
<b>Surplus for the period</b>	<b>-</b>		<b>25,739,526</b>		<b>-</b>		<b>24,868,850</b>		<b>24,868,850</b>		

**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**Notes on huge variances**

- The treasury allocation was received less of Kshs. 2,912,098 of what had been budgeted of Kshs 43,524,860 making the institute to receive Kshs 40,612,762 during the fiscal period 2020/2021
- The treasury development grant was not received to a tune of Kshs. 30,006,842.
- Covid-19 outbreak paralysed learning making it not possible to fully collect the budgeted revenue for the financial period under review.
- On sale of good and services, the institute managed to attract more Production Unit due to increase in marketing, and fabrication of hand washing machines to curb the spread of Covid-19.
- Use of good and services reduced because of proportional revenue to meet such expenditure. The institute did not commit beyond their revenue base.
- Payment of fees through bank reduced because of HELB and capitation hence the reduction in bank charges.
- General expenditure reduced by huge figure because there was a massive reduction in expenditure due to low fee collection as explained above and due to Covid-19 outbreak.



**18. NOTES TO THE FINANCIAL STATEMENTS**

**1. GENERAL INFORMATION**

St Joseph's Technical institute is established by and derives its authority and accountability from Public Finance Management Act. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya.

**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 judgement in the process of applying the St Joseph's Technical Institute accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the St. Joseph's Technical Institute

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.

**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**3. ADOPTION OF NEW AND REVISED STANDARDS**

**i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2021**

<b>Standard</b>	<b>Impact</b>
<b>IPSAS 40:</b> Public Sector Combinations	<b>Applicable: 1<sup>st</sup> January 2019</b> The institute does not operate under business combination hence this IPSAS 40 does not apply
<b>IPSAS 41:</b> Financial Instruments	<b>Applicable: 1<sup>st</sup> January 2022:</b> The institute does not operate with financial instruments covered under this area, hence this IPSAS 41 does not apply
<b>IPSAS 42:</b> Social Benefits	<b>Applicable: 1<sup>st</sup> January 2022</b> The institute does not operate other social benefits. It is only operating with NSSF as the only social benefit hence this IPSAS 42 does not apply



#### **4. EARLY ADOPTION OF STANDARDS**

The institute is adopting IPSAS accruals for the second time and has taken into account clauses covered under IPSAS 33

##### **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.

Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position.

During the Financial year under review, St Joseph's Technical Institute For the Deaf Nyangoma received a total of Kshs 40,612,762 as recurrent grant and no funds were received towards development.

###### **ii) Revenue from exchange transactions**

###### **Rendering of services**

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

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma received a total of Kshs 20,669,759 as fees collection from students.

###### **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.

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma received a total of Kshs 696,666 from production unit, Kshs 93,600 as rent from staff rental houses and Kshs 53,000 for sale of tender.

**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
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**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.

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma did not receive any interest income in Savings account.

**ii) Revenue from exchange transactions (continued)**

**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 2020/2021 was approved by the Board. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. In case of additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

**c) Property, plant and equipment**

The institute during the year did not carry out any internal valuation of its property plant and equipment.

The values are net book values of Kshs 210,791,221 after depreciation of Kshs 7,947,536 being factored in for the financial year under review.

St. Joseph's Technical Institute use a straight line method to depreciates its assets as per the table shown below

No.	Details	Initial 2019/2020 Depreciation Rate (%).	Adopted 2020/2021 Depreciation Rate (%).
1	Land		
2	Motor Vehicle	25.0	10.0
3	Fixture & Fittings	12.5	5.0
4	Computers	30.0	20.0
5	Building	0.0	2.0
6	P.P.E	12.5	4.0
7	W.I.P	0.0	0.0



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) **Research and development costs**

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

The department of Research and Innovation has been very pivotal in placing the institute on a public platform especially during the start of Covid-19 in the country when institutions were required by the Ministry of Health to put up strategies to prevent the spread of the virus. St. Joseph's TTID Research & Innovation Department started an intensive work on ensuring the college complied with the Ministry of Health Covid-19 protocols. Our research was an all-round undertaking which involved many things. One of our first undertakings was to construct and build complete hand washing equipment. In a span of three months, we managed to build and install over 70 operational hand-washing equipment for both main and subsidiary campus at Kopololo. Our hand-washing equipment are unique ones since they can be operated by the foot.

e) **Financial instruments**

*Financial assets*

*Initial recognition and measurement*

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The institute determines the classification of its financial assets at initial recognition.

*Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma was not owed any loan by any third party hence no calculation of impairment losses

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Held-to-maturity*

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity.

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma did not have any financial asset withheld to maturity.

*Impairment of financial assets*

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired.

A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

i) **Financial instruments (Continued)**

*Impairment of financial assets (Continued)*

- The debtors or an entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

*Financial liabilities*

*Initial recognition and measurement*

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

*Loans and borrowing*

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

**i) 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.

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.

At the end of the financial year 2020/2021, St Joseph's Technical Institute for the Deaf Nyangoma constituted a committee to value its closing stock at market prevailing prices as shown below;

DETAILS	Market Price (Kshs)
	Kshs
Learning materials	267,590
Maintenance stores	528,750
Stationery	574,207
Catering stores	1,056,598
<b>Total Inventories</b>	<b>2,427,145</b>

**j) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma did not have any legal or constructive obligation hence didn't cater for expenses arising from such obligations in the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) Changes in accounting policies and estimates**

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

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma did change its depreciation rates only.

**l) Employee benefits**

**Retirement benefit plans**

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

St Joseph's Technical Institute for the Deaf Nyangoma does not have any defined benefit retirement plan except the NSSF.

**m) Related parties**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Government of Kenya, BOG members, Principal senior managers. And other staff.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

During the Financial year under review, St Joseph's Technical Institute for the Deaf Nyangoma Cash and cash equivalents amounted to:

**Cash and Cash Equivalents.**

Details	FY/2020/2021	FY/2019/2020
Bank Balances	Kshs	Kshs
KCB Current account Main a/c	3,433,094	20,492,895
KCB Bank Saving a/c	8,976,777	4,842,855
KCB Bank Project account	406,250	399,945
<b>Total Bank Balances</b>	<b>12,816,120</b>	<b>25,735,694</b>
<b>Cash Balances</b>		
Cash at Hand	146,195	3,832
<b>Total cash Balances</b>	<b>146,195</b>	<b>3,832</b>
<b>Total cash and cash equivalents</b>	<b>12,962,315</b>	<b>25,739,526</b>

o) Comparative figures

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

The institution is adopting IPSAS for the second time hence have comparative figures

St Joseph's technical institute for the deaf Nyangoma have used comparative figures for financial year 2020/2021 and 2019/2020 while reporting on its financial statements

**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
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**6. Transfers from National Government Ministries**

<b>Details</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
1st Quarter	-	20,306,382
2nd Quarter	20,306,381	10,153,191
3rd Quarter	20,306,381	10,153,191
4th Quarter	-	10,153,191
<b>Total Government grants and subsidies</b>	<b>40,612,762</b>	<b>50,765,955</b>

**7. Rendering of Services**

<b>Details</b>	<b>FY 2020/2021</b>	<b>FY 2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Boarding	8,501,160	8,964,244
Attachment	1,837,500	1,322,970
Activity	1,431,898	1,555,315
Tuition	331,100	721,165
LT&T	1,349,358	1,455,966
EWC	1,469,544	1,702,586
P.EMOL	4,917,040	5,290,734
ADMISSION FEE	101,118	45,264
I.D CARD	25,800	10,920
RMI	705,241	796,206
Training Materials	-	-
<b>Total Rendering of Services</b>	<b>20,669,759</b>	<b>21,865,370</b>

**8. Sale of goods**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Production Unit	696,666	460,000
Rent	93,600	85,200
Income from sale of tender	53,000	2,000
<b>Total Sale of goods</b>	<b>843,266</b>	<b>547,200</b>

**9. Finance Income**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
Interest income	-	31,500
<b>Total other income</b>	<b>-</b>	<b>31,500</b>



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**10. Use of Goods and Services.**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Electricity	1,553,139	627,735
Water	208,983	161,704
Security	1,595,840	1,207,000
Subscriptions	358,736	170,000
<b>Total good and services</b>	<b>3,716,698</b>	<b>2,166,439</b>

**11. Employee Costs**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Salaries and wages	9,125,517	8,779,635
<b>Total Employee costs</b>	<b>9,125,517</b>	<b>8,779,635</b>

**12. Board Members Allowance.**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transport allowances	644,460	210,000
<b>Total Allowances</b>	<b>644,460</b>	<b>210,000</b>

**13. Depreciation & Amortization Expense.**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Property, plant and equipment	7,947,536	12,046,580
<b>Total depreciation and amortization</b>	<b>7,947,536</b>	<b>12,046,580</b>

**14. Repair and Maintenance**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Minor repairs	9,865,286	2,687,895
Covid-19	8,085,414	-
<b>Total Repairs and Maintenance</b>	<b>17,950,700</b>	<b>2,687,895</b>

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**15. General Expenses**

<b>General Expenses</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
ID Card	-	120
boarding	7,017,290	8,332,118
activity	390,012	694,538
Tuition	3,690,001	5,087,640
LT&T	868,505	1,790,855
Administration Cost	2,463,371	4,306,166
ATTACHMENT	486,098	879,449
Production Unit	821,450	954,615
Tender	44,000	6,470
<b>Total general expenses</b>	<b>15,780,727</b>	<b>22,051,971</b>

**16. Finance Cost**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Charges	18,712	18,527
<b>Total finance costs</b>	<b>18,712</b>	<b>18,527</b>

**17. Cash & Cash Equivalents.**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Bank Balances</b>		
KCB Current account Main a/c	3,433,094	20,492,895
KCB Bank Saving a/c	8,976,777	4,842,855
KCB Bank Project account	406,250	399,945
<b>Total Bank Balances</b>	<b>12,816,120</b>	<b>25,735,694</b>
<b>Cash Balances</b>		
Cash at Hand	146,195	3,832
<b>Total cash Balances</b>	<b>146,195</b>	<b>3,832</b>
<b>Total cash and cash equivalents</b>	<b>12,962,315</b>	<b>25,739,526</b>

**18. Receivables from Exchange Transactions.**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Student debtors	51,732,699	27,896,597
<b>Total current receivables</b>	<b>51,732,699</b>	<b>27,896,597</b>



**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
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**19. Non-Current receivables.**

<b>Details</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Rent receivables	483,000	408,600
Advance	221,000	186,000
<b>Total non-current receivables</b>	<b>704,000</b>	<b>594,600</b>

**20. Inventory.**

<b>DETAILS</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Learning materials	267,590	267,590
Maintenance stores	528,750	528,750
Stationery	574,207	556,697
Catering stores	1,056,598	1,056,598
<b>Total Inventories</b>	<b>2,427,145</b>	<b>2,409,635</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**21. Property, Plant and Equipment.**

	Land		Motor vehicles		Furniture and fittings		Motor Cycle		Software		Computers		Building		Plant and equipment		Capital Work in progress		Total	
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Cost/Revaluation 1st July 2020	4,695,000	4,890,000	3,465,000	-	-	5,041,739	118,500	11,606,284	-	2,869,100	76,241,800	24,771,447	229,086,649							
Adjustments																				
motor vehicle (Changes in net Assets)																				
Additions	-	-	-	-	-	5,041,739	1,571,870	1,308,002	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from W.I.P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
At 30 <sup>th</sup> June 2021	4,695,000	4,890,000	3,465,000	118,500	118,500	5,041,739	125,068,588	71,591,800	23,463,445	242,775,042										
Depreciation and impairment																				
At 30 June 2021	-	2,445,000	866,250	-	-	-	1,721,460	-	-	19,003,575	24,036,285									
Depreciation charge for the year	-	489,000	173,250	23,700	1,008,348	888,194	2,501,372	2,863,672	-	7,947,536										
At 30 <sup>th</sup> June 2021	-	2,934,000	1,039,500	23,700	1,008,348	2,609,654	2,501,372	21,867,247	-	31,983,821										
Net book values																				
At 30 <sup>th</sup> June 2020	4,695,000	2,445,000	2,598,750	-	-	-	1,147,640	112,154,302	57,238,225	205,050,364										
At 30 <sup>th</sup> June 2021	4,695,000	1,956,000	2,425,500	94,800	4,033,391	1,831,316	122,567,216	49,724,553	23,463,445	210,791,221										
DEPRICIATION RATE (%) (straight line method)	-	10.0	5.0	20.0	20.0	20.0	2.0	4.0	-											



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**22. Trade and other Payables from Exchange Transactions**

<b>DETAILS</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Trade Payables	2,042,185	83,700
<b>Total Trade And Other Payables</b>	<b>2,042,185</b>	<b>83,700</b>

**23. Refundable Deposits from Customers/Students**

<b>Details</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention Fee	1,101,234	1,101,234
Prepaid fees	7,412,652	749,866
Caution money	1,056,150	1,186,600
Uniform	87,048	87,048
student union	105,000	82,230
<b>Total deposits</b>	<b>9,762,084</b>	<b>3,206,978</b>

**24. Bad Debts Written Off**

<b>DETAILS</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Arrears December 2015 & Below	-	19,398,212
Advance	-	45,000
Service Gratuity	-	123,380
R/D Cheques	-	116,600
<b>Total transfer to statement of changes in Equity</b>	<b>-</b>	<b>19,683,192</b>

**25. Donation**

<b>DETAILS</b>	<b>FY/2020/2021</b>	<b>FY/2019/2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Donation	2,192,560	-
<b>Total transfer to statement of changes in Equity</b>	<b>2,192,560</b>	<b>-</b>

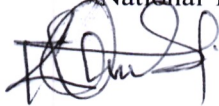
19. APPENDICES

**APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

As at the time of submission of financial statements for the financial period 2020/2021 we had not received audit certificate for the financial period 2018/2019 and 2019/2020

**Guidance Notes:**

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



**Sr. Zipporah Kerubo**

**BOG chair.**

Date 15/09/2022



**APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY**

**Projects**

**Key projects and investment the institution implemented**

<b>On-Going Projects</b>						<b>Contractor Paid</b>	<b>Balance Due</b>
<b>Project Title</b>	<b>Funding</b>	<b>Contract Sum</b>	<b>Status</b>	<b>Amount Spent To Date</b>	<b>% Status</b>		
Twin Workshop Classroom and Offices	G.O.K	53,470,287	On-going	23,463,445	60%	Le-Brilliance Entreprises	30,006,842
Got-Ramogi Campus	African Development Bank thru' M.O.E	218,784,240	On-going		60%	Senders services Co. Limited	

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**APPENDIX III: INTER-ENTITY TRANSFERS**

	<b>ENTITY NAME:</b>	<b>ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF – NYANG'OMA</b>		
	<b>Break down of Transfers from the State Department of Technical and Vocational training</b>			
	<b>FY 2020/2021</b>			
<b>a.</b>	<b>Recurrent Grants</b>			
		<b>Bank Statement Date</b>	<b>Amount (KShs)</b>	<b>Indicate the FY to which the amounts relate</b>
		30 <sup>th</sup> October 2020	20,306,381	2020/2021
		16 <sup>th</sup> February 2021	20,306,381	2020/2021
		<b>Total</b>	<b>40,612,762</b>	
<b>b.</b>	<b>Development Grants</b>			
		<b>Bank Statement Date</b>	<b>Amount (KShs)</b>	<b>Indicate the FY to which the amounts relate</b>

The above amounts have been communicated to and reconciled with the parent Ministry

**Finance Officer**

Sign -----

**Principal**

Sign -----

ST. JOSEPH'S TECHNICAL INSTITUTE  
FOR THE DEAF NYANG'OMA  
P. O. BOX 33, BONDO



**ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF -NYANG'OMA  
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**APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>ST JOSEPH'S NYANG'OMA</b>	<b>Date received as per bank statement</b>	<b>Nature: Recurrent/Deve lopment/Others</b>	<b>Total Amount - KES</b>	<b>Statement of Financial Performance</b>	<b>Capital Fund</b>	<b>Receivables</b>	<b>Total Transfers during the Year</b>
Ministry of Education		Recurrent Grant	40,612,762	40,612,762	0	0	40,612,762
Ministry of Education		Development	0	0	0	0	0
Lwak Assisi Provincialate		Donor Fund	2,192,560	2,192,560	0	0	2,192,560
<b>Total</b>			<b>42,805,322</b>	<b>42,805,322</b>	<b>0</b>	<b>0</b>	<b>42,805,322</b>

**ULTIMATE AND HOLDING ENTITY**

The institute is a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya and the Catholic Church Arch Diocese of Kisumu

**Currency**

The financial statements are presented in Kenya Shillings (Kshs)