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REPORT

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OF

THE AUDITOR-GENERAL

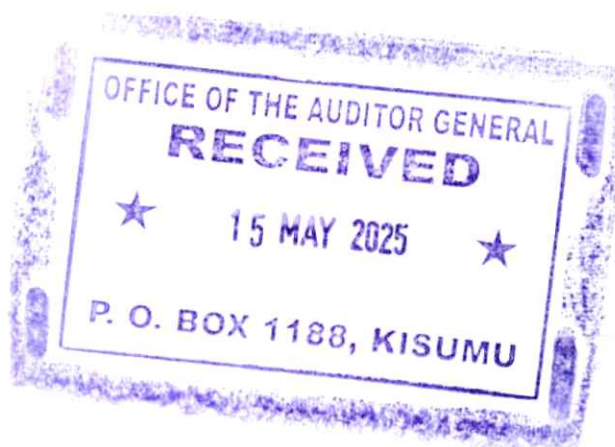
ON

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

FOR THE YEAR ENDED

30 JUNE, 2024

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2024**



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
30TH JUNE, 2024**

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

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
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**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
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ACRONYMS & GLOSSARY OF TERMS

BOG	Board of Governors
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
TTI	Technical Training Institute
TVET	Technical and Vocational Education Training
IGA	Income Generating Activity
ICT	Information and Communication Technology
FIDUCIARY MANAGEMENT	Key management personnel who have financial responsibility in the entity

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1. Key Entity Information and Management

(a) Background information

St. Joseph's Technical Training Institute for the Deaf, Nyang'oma was started in 1965 by Franciscan Sisters of St. Anna. It was officially blessed on 14th November 1972 and registered by the Ministry of Education. The Institute was started in order 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 sisters 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, and our neighbouring country Uganda has their students study with us.

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(b) Principal Activities

The principal activity of St. Joseph Technical Training Institute for the Deaf-Nyang'oma 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.

Core Functions and objectives of St. Joseph Technical Training Institute for the Deaf- Nyang'oma

- To promote access, equality, equity and relevance in Technical and Vocational Education and Training by implementing the TVET program and curriculum that equips trainees, with emphasis on trainees with hearing impairment with technical knowledge, skills and attitude for self-reliance.
- To Increase use of ICT, promote research and innovation and advance its practical application through dissemination of outcomes of research and commercial exploitation of results
- To recruit, remunerate, discipline, motivate, develop and retain qualified teaching and non- teaching staff
- To safeguard the rights of persons with disabilities in order to guarantee accessibility to quality education and information.
- To promote Partnerships, Linkages and Collaborations with our stakeholders
- To develop and provide educational, cultural, professional, technical and vocational services to the community and in particular, foster corporate social responsibility
- To provide alternative source of income to the institution as Guided by IGA policy
- To develop and improve infrastructural facilities of the Institute
- To promote environmental conservation through adoption of green technology

In its endeavours to realise its mandate and implement its core values, St. Joseph Technical Institute for the Deaf - Nyang'oma 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.

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Vision, Mission and Core Values

Vision

To be a global centre for technical training with emphasis on learners with Special Needs

Mission

To equip the integrated learners with technical knowledge, skills and attitude for self-reliance and sustainable development

Core Values

- Fear of God.
- Professionalism and Innovativeness
- Integrity and Honesty.
- Stewardship
- Tolerance and Empathy.
- Inclusiveness and Non- discrimination
- Responsibility.
- Peace and Unity.
- Respect and Courtesy

Motto: Education for Self Reliance.

Quality Policy

As an institution, St Joseph's Technical Training Institute for the deaf - Nyang'oma is committed to providing affordable, accessible, and sustainable quality training by ensuring our services are effective and efficient and meet the customer needs and expectations. St Joseph's Technical Training Institute for the deaf-Nyang'oma 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.

The key Quality Objectives seek to: -

- I. Achieve and maintain a level of quality training that enhances the institutions' reputation with customers.
- II. Ensure compliance with the TVET Act 2013 and other relevant statutory and safety requirements.

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III. Endeavour to always maximize customer satisfaction with services provided by St Joseph's Technical Training Institute for the deaf-Nyang'oma

(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 Period ended 30th June, 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal	Ms. Colleta Omondi
2.	Deputy Principal (Administration)	Mr. Stephen Apel
3.	Deputy Principal (Academics)	Mr. Dedan Jagero
4.	Registrar	Mrs. Edwina Abidha
5.	Dean of Students	Mrs Mary Ochieng
6.	Finance Officer	Irene Oluoch
7.	Procurement Officer	Kevin Ogolla
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 over-sighted with the following committees for compliance;

1. Education, Training, Research & Discipline: This committee is responsible for maintaining and promoting discipline, Research activities and academic excellence of the institution. Their activities include:

a. *Developing and enforcing academic policies*: Creating and reviewing policies related to academic standards, grading systems, course evaluation procedures, academic integrity, and student conduct.

b. *Handling disciplinary matters*: Investigating and addressing academic misconduct, violations of code of conduct, and student grievances.

c. *Academic program evaluation*: Assessing the quality and effectiveness of academic programs, making recommendations for improvements, and ensuring they align with accreditation standards.

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2. Finance & Development Committee: This Committee is responsible for overseeing the financial and administrative aspects of the Institution. Their activities include:

- a. Budget planning and monitoring:* Developing the annual budget, ensuring it aligns with Institutional strategic goals, and monitoring financial performance throughout the year.
- b. Financial reporting:* Reviewing financial statements, budget reports, and other financial documents to ensure transparency and compliance with relevant regulations.
- c. Resource allocation:* Deciding on the allocation of funds to different departments and projects based on their needs and priorities.
- e. Oversight of administrative operations:* Reviewing administrative policies, procedures, and efficiency to improve overall organizational effectiveness.

3. Audit Risk & Governance Committee: The Audit Risk & Governance Committee focuses on the oversight of internal controls, risk management, and governance practices. Their activities include:

- a. Internal audit oversight:* Supervising the internal audit function to assess the effectiveness of internal controls, risk management processes, and compliance with policies.
- b. Risk assessment and management:* Support the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance and recommending risk mitigation strategies.
- c. Follow up* on the implementation of the recommendations of internal and external auditors.
- e. Regulatory compliance:* Ensuring the Institution complies with relevant laws, regulations, and corporate governance standards.

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KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(f) Entity Headquarters

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

(g) Entity Contacts

Telephone :(+254) 0755-165-570
E-mail: nyangomajoseph@gmail.com
Website: 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

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2. THE BOARD OF GOVERNORS

 <p>Sr. Consolata A. Aloo</p> <ul style="list-style-type: none"> • Masters of Commerce. • Bachelor of Commerce. • CPA (K) • Board Chairperson • Member is Executive 	<p>Sr. Consolata A. Aloo was born on 25th October, 1973, She belongs to the Franciscan Sisters of St. Anna (FSSA), she is an accountant by profession, a Certified Public Accountant of Kenya (CPA-K) holder. She also holds a Bachelor of Commerce Degree in Accounting from KCA University and a Master of Commerce Degree in Forensic Accounting from Strathmore University.</p> <p>Sr. Consolata currently serves at Tangaza University College (Kenya) since 2016 as the Executive Secretary to the Next Generation Leadership Programme (NGLP). Where she also doubles up as the Secretary, University Council since June 2020.</p>
 <p>Mr. John Wamae</p> <ul style="list-style-type: none"> • Masters Science in Applied Statistic • Bachelor of Science in Mathematics • Board Member • Member is Executive 	<p>Mr. Wamae was born in, 1969. He is a holder of Bsc in Mathematics and Computer Science PGDE and a Masters science in applied Statistics. He has worked with ministry as quality assurance and currently the Regional Director for Tvet Institutions, Kisumu region.</p>
 <p>Mr. William Stephen Oyucho.</p> <ul style="list-style-type: none"> • Bachelors of Education (Arts). • Board Member • Member is Executive 	<p>Mr. Oyucho was born on 11th March, 1980. He is a holder of Bachelor of Education (Arts). Mr. Oyucho is the current Regional Business Manager State Bank of Mauritius (SBM Bank) Western Region.</p>

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Ms. Christine Lusike Nalianya

- Bachelor of Science in Information Technology
- **Board Member**
- **Member is Executive**

Ms. Nalianya was born on 22nd December, 1980. She is a holder of Bachelor of Science in Information Technology. Ms. Nalianya is the ICT Infrastructure & Communication Manager of Nzoia Sugar Company LTD, a position she has served for a period of three years.



Mr. Peter Omari Kebiro.

- Bachelor of Business Administration.
- CPA (K)
- CFA(K)
- **Board Member**
- **Member is Executive**

Mr. Peter Omari Kebiro was born on 22nd December 1985 holds a bachelor degree in business administration with (IT), Certified Accountant of Kenya (CPAK), Certified Investment and Financial Analysts (CFAK), & Diploma in Project Management. Was working with Nyamira County Government as an Accountant.





Mr. Lucas Ocharo.

- Post Graduate Diploma in Leadership.
- Bachelor of Education
- **Board Member**

Mr. Lucas Ocharo was born on 25th December, 1959 He works as a training consultant in the area of Leadership. He has worked in various capacities in the field of TVET in the Ministry of Education where he served as a County Director of TVET. He worked as a trainer and administrator in various public sectors TVET institutions in Kenya. Mr. Ocharo holds a Post graduate Diploma in Leadership from Dublin City University in Ireland and a Bachelor of Education degree from the University of Nairobi. He is an alumnus of the World Bank Institute.

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<ul style="list-style-type: none"> • Member is Executive 	
 <p>Mr. Charles Onyango.</p> <ul style="list-style-type: none"> • Bachelor of Laws (LLB) • Diploma in Law (KSL) • Board Member • Member is Independent 	<p>Mr. Charles Onyango Onyango was born on the 20th day of August 1975. He is an advocate of the High Court of Kenya having been admitted to the bar on the 26th day of April 2001. He holds a Bachelor of Laws degree (LLB) from Dr. BAMU University in Maharashtra India as well as a Diploma in Law from the Kenya School of Law. He is a practising advocate who practises in the firm, name and style of Ms Olel Onyango Ingutiah Advocates, LLP based in Kisumu</p>
 <p>Mr. Mathias Muema.</p> <ul style="list-style-type: none"> • Bachelor of Science in Electrical and electronics Engineering • CCNA • Board Member • Member is Executive 	<p>Mr. Mathias Muema was born on 28th February, 1980.</p> <p>He is an Engineer by profession, a Cisco Certified Network Associate. He holds a Bachelor of science Degree in Electrical and Electronics Engineering from the University of Nairobi and a CCNA from IAT college.</p> <p>Mathias currently serves as a Manager in KCB Bank Kenya ltd, Webuye Branch since 2020 having previously held the same role since 2012 in various other branches.</p>

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Ms. Colleta Omondi

- Masters of Science
Community Studies &
Extension
- BSc Agricultural Education &
Extension.
- Principal/Secretary Board
- Not a member of ICS

Ms. Colleta Omondi was born on 28th August, 1966. 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 sixteen years in various learning institutions in Deputy and Principal positions. She attained her undergraduate degree in BSc Agricultural Education & Extension and Master of Science community studies & Extension both at Egerton University

THE BOARD OF GOVERNORS COMMITTEES

Name of the Committee	Members
Education, Training, Research & Discipline	<ol style="list-style-type: none"> 1. Adv. Charles Onyango - Chairman 2. Mr. Lucas Ocharo - Member 3. Mr. Muema Mathias - Member 4. Ms. Colleta Omondi - Secretary 5. M. John Wamae- Regional Director, TVET
Finance & Development Committee	<ol style="list-style-type: none"> 1. Steve Oyucho - Chairman 2. Ms. Christine Nalianya - Member 3. Mr. Peter Kebiro - Member 4. Ms. Colleta Omondi - Secretary 5. M. John Wamae- Regional Director, TVET
Audit Risk & Governance committee	<ol style="list-style-type: none"> 1. Mr. Muema Mathias - Chairman 2. Mr. Lucas Ocharo - Member 3. Adv. Charles Onyango - Member 4. Mr. Austine Mwaloh (Internal Auditor) - Secretary

The number of Board meetings held during the period ending 30th June, 2024 and the attendance to those meetings by members is as shown below.

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BOARD MEMBER	MEETING ATTENDANCE			
	Online Meeting-Special	Meeting	Meeting	Meeting
	21 st July 2023	13 th October, 2023	24 th November, 2023	26 th March, 2024
Sr. Consolata Aloo	Present	Present	Present	Present
Ms. Christine Nalianya	Present	Present	Present	Present
Adv. Charles Onyango	Present	Absent	Absent	Absent
Mr. Mathias Muema	Present	Absent	Present	Present
Mr. Lucas Ocharo	Present	Present	Present	Present
Mr. Peter Kebiro	Present	Absent	Present	Absent
Mr. Steven Oyucho	Present	Present	Present	Present
Ms. Colleta Omondi	Present	Present	Present	Present
Mr. Joseph B. Sunguti	Present	Present	Absent	N/A
Mr. John Wamae				Present

The number of Board committees' meetings held during the period ended 30th June, 2024 and the attendance to those meetings by members are as shown below.

Education, Training, Research & Discipline Committee

BOARD MEMBER	MEETING ATTENDANCE		
	Meeting	Meeting	Meeting
	11 th August 2023	3 rd November 2023	1 st March, 2024
Adv. Charles Onyango	Present	Present	Present
Mr. Mathias Muema	Present	Present	Present
Mr. Lucas Ocharo	Present	Present	Present
Sr. Celestine Mangiti	Present	N/A	N/A
Mr. Joseph Sunguti	Present	Present	N/A
Mr. Steven Oyucho	Present	Present	Present
Mr. John Wamae	N/A	N/A	Present
Ms. Colleta Omondi	N/A	N/A	Present

Finance & Development Committee

BOARD MEMBER	MEETING ATTENDANCE	
	Meeting	Meeting
	28 th October, 2023	27 th January, 2024
Mr. Steven Oyucho	Present	Present
Mr. Peter Kebiro	Present	Present
Ms. Christine Nalianya	Present	Present

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Ms. Colleta Omondi	Present	Present
Mr. Joseph Sunguti	Absent	N/A
Mr. John Wamae	N/A	Present

Audit Risk & Governance committee.

BOARD MEMBER	MEETING ATTENDANCE	
	Meeting	Meeting
	28 th November, 2023	27 th January, 2024
Mr. Mathias Muema	Present	Present
Adv. Charles Onyango	Present	Present
Mr. Lucas Ocharo	Present	Present
Austine Mwalo	Present	Present
Mr. Joseph Sunguti	Present	N/A

Alolo

.....

Sr. Consolata A. Aloo

BOG chair



Colleta


.....

Ms. Colleta Omondi

Principal

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3. MANAGEMENT TEAM

PHOTO	NAME	DESIGNATION	QUALIFICATIONS
	Ms. Colleta Omondi	Principal	Masters of Science Community Studies & Extension BSc Agricultural Education & Extension.
	Mr. Stephen Ochieng Apel	Deputy Principal Administration	BED TECH (Electrical Engineering)
	Mr. Didan Jagero	Deputy Principal Academics	BED TED power mechanics and technology
	Ms. Edwina Abidha Opiyo	Registrar	Higher Diploma in Technical Education. Diploma in Education

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	<p>Ms. Edwina Abidha Opiyo</p>	<p>Registrar</p>	<p>Higher Diploma in Technical Education. Diploma in Education</p>
	<p>Ms. Mary Atieno Ochieng</p>	<p>Acting Dean Of Students</p>	<p>BSC in Computer Science</p>
	<p>Ms. Irene Awuor Oluoch</p>	<p>Finance Officer</p>	<p>Degree in Bachelors of Commerce (Accounting Option) CPA K.</p>
	<p>Kevin Ouma Ogolla</p>	<p>Procurement Officer</p>	<p>Bachelor of Procurement and Supplies Management</p>

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2. CHAIRMAN'S STATEMENT

St. Joseph's Technical Institute for the Deaf, Nyang'oma 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 (BOG) also referred to herein as Board, whose role is to support the institute to realize its core Mission and Vision. The institute is a centre of excellence for modern technology for integrated learners with special needs as well as the regular ones with technical knowledge, skills and attitude for self-reliance.

The Board of Governors has put in place policies, manuals, and procedures for sound institutional management. These policies and manuals include; Academic policy, Finance manual, Procurement plan and manual, and Human Resource policies among others. The policies and manuals also act as tools for internal control checks and balances, ensuring working towards ISO certification. The Board is committed to overseeing the implementation of its strategic plan which is a guiding tool for improving the performance to the next five years.

As a global centre for modern technology, the Board has a major role to ensure an increase in student enrolment for sustainability and ensuring that the institution's existence is recognised beyond East African boundaries. This will be achieved enhanced marketing through electronic and print media, completing and putting into use the town campus for short courses, and exhibition points for final products.

Some of the challenges faced by the Institute during the period under review include; Inadequate funds for the full implementation of market-driven TVET products, poor collection of fees, especially from trainees with disabilities, and irregular remittance of government development grants. The Board, however, acknowledges its role as pertains to resource mobilization and encourages internally generated income that will meet the institution's immediate financial needs. In this light, there will be extensive use of the mechanical-production unit, Building-carpentry section, fish farming, research & innovation department and others. The Board also intends to expand the institution's operation when Got-Ramogi campus, which is currently at its final stage of completion, opens. The facility will accommodate more learners, hence more operations.

Sr. Consolata A. Aloo, FSSA



Chairperson

Board of Governors

St. Joseph's Technical Institute for The Deaf-Nyang'om

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**3. REPORT OF THE PRINCIPAL
ENROLLMENT AND EXAMINATION DATA**

The Institutional enrolment as at the end of the period ended 30th June, 2024, is at 598 students. The summary of the enrolment is shown in the table below.

RE: TRAINEES ENROLMENT PER DEPARTMENT AS AT 30TH JUNE, 2024

NO	DEPARTMENT	MALE	FEMAL E	TOTAL
01	MECHANICAL/ AUTOMOTIVE ENGINEERING	58	6	64
02	ELECTRICAL ENGINEERING	80	10	90
03	BUILDING/CIVIL ENGINEERING	119	20	139
04	FASHION DESIGN &COSMETOLOGY	4	120	124
05	HOSPITALITY & TOUSRISM	17	105	122
06	COMPUTER/ICT	25	25	49
07	LIBERAL	3	6	9
	TOTAL	306	292	598

EXAMINATION REPORT-30th JUNE 2024

In quarter one, the Institution presented a total of 205 candidates for KNEC exams at all levels. The Institution also presented a total of 23 candidates for NITA exams at all grades for the August 2023 series trade tests. The results for both the KNEC and NITA exams for the KNEC June/July and NITA August exams are not yet released.

The Institution has also registered a total of 155 candidates for the November 2023 KNEC exams at all levels. The December 2023 trade test booking is still on-going.

The examination data is summarized as shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	June/July 2023	205	-
KNEC	Nov 2023	155	-
NITA	August 2023	23	-
NITA	Dec 2023	Booking on-going	-

During the June/July 2023 series, the institution presented a total of 205 candidates for KNEC exams at all levels. The Institution also presented a total of 23 candidates for NITA exams at all grades for the August 2023 series trade tests. The institution also registered a total of 155 candidates for the November 2023 KNEC exams at all levels. For the December 2023 trade test the institution booked a total of 83 candidates for various trades at all levels. The results for both NITA and KNEC for the

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November/December series is not yet released. The examination data is summarized as shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	June/July 2023	205	74.27
KNEC	Nov 2023	155	-
NITA	August 2023	23	86.95
NITA	Dec 2023	83	-

During the November/December 2023 series, the institution presented a total of 161 candidates for KNEC exams at all levels. The Institution also presented a total of 23 candidates for NITA exams at all grades for the December 2023 series trade tests. The results for both the KNEC and NITA exams for the KNEC November/December are out and the results analysed.

The institution has booked a total of 52 candidates for the April 2024 series Trade Test Examinations and a total of 124 candidates for the KNEC March 2024 series Examinations. The June/July 2024 series KNEC examinations registration, CDACC June/July 2024 Assessments and August 2024 trade test booking is still ongoing.

The examination data is summarized as shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	November/December 2023	161	60.87
NITA	December 2024	81	92.59
KNEC	March 2024	124	-
NITA	April 2024	52	-
NITA	August 2024	Booking ongoing	-
KNEC	June/July 2024	Registration Ongoing	-
CDACC	June/July 2024	Registration Ongoing	-

During the April 2024 trade test period Institution booked a total of 52 candidates for the April 2024 series Trade Test Examinations and a total of 124 candidates for the KNEC March 2024 series Examinations. The results for the KNEC exams for the March/April 2024 are out and the results analysed.

The Institution has also booked a total of candidates 112 July/ August 2024 series KNEC examinations, 33 candidates for the July/ August 2024 Assessments and 42 candidates for the August 2024 trade test.

The examination data is summarized as shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	March 2024	124	77.42
NITA	April 2024	52	-
NITA	August 2024	42	-
KNEC	June/July 2024	112	-

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CDACC	June/July 2024	33	-
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PRODUCTION UNIT

Production units owned by the Institute currently are broiler chicken, Hair and beauty therapy services, Carpentry & Joinery production and canteen. The broiler chicken is majorly produced for internal consumption to improve on the trainees' diet and for trainee practical lessons.

Internal consumption and sales at the end of the period ended 30th June, 2024 as from 1st July 2023 to 30th June, 2024

DETAILS	QTY	RATE @Ksh	TOTAL AMOUNT KSHS
Chicken (Broilers)-Internal use	1,199	600	543,000
Sales	100	600	60,000
TOTAL	1,299		603,000

SPORTS

During the 1st quarter ended July- September 2023, Kenya Association of Technical Training Institutions (KATTI) has not planned any activity yet. The training in soccer men and women, volleyball men and women and handball men and women are on-going.

During the 2nd quarter ended December 2023, Kenya Association of Technical Training Institutions (KATTI) did not planned any activity yet.

The training in soccer men and women, volleyball men and women and handball men and women are on-going.

We are looking forward to take 18 trainees (participants) soccer men team to participate in KATTI Lake Region season 3 ball games (handball, basketball, soccer and volleyball).

The dates are yet to be communicated

During the quarter ended 31st March, 2024, Kenya Association of Technical Training Institutions (KATTI) organized the Lake Region KATTI Drama Festivals at Nyabururu Teachers Training College (T.T.C.) hosted by Kisii National Polytechnic from 28th February 2024 to 3rd March 2024.

Total of 26 trainees and 6 staff participated in the drama festivals. The following items were presented under special category and are proceeding to KNDFE national drama Festivals:

1. Play in KSL
2. Solo verse (H.I)
3. Dramatized modern dance (H.I)

The following items were presented under regular category:

1. Mime
2. Solo verse

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Play in KSL managed position 1, solo verse (H.I) managed position 1, and dramatized modern dance (H.I) managed position 2.

Mime managed position 5 out of 22 institutions; Solo verse managed position 5 out of 22 institutions. Our institution was awarded a special award trophy as the best play addressing gender quality.

We were awarded a total of 4 trophies and certificates for participants. We plan to participate in KNDFFF (Kenya National Drama and Film Festival) national drama festivals at Embu University from 10th to 14th April 2024.

During the quarter ended 2023/2024, Kenya Association of Technical Training Institutions (KATTI) organized the National KATTI Drama Festivals/KNDFFF at University of Embu in Embu county from 10th to 14th April 2024. We presented 21 trainees for the participation. We presented PLAY IN KSL and we were ranked position 2 nationally thereby awarded trophy and certificates by KNDFFF.

During the financial year 2023/2024, Kenya Association of Technical Training Institutions (KATTI) organized the National KATTI Athletics and indoor games championship at Eregi TTC hosted by Bushiangala TTI from 8th to 12th May 2024. We participated under special category and were ranked position 2 nationally thereby awarded trophy and certificates by KATTI.

During the financial year 2023/2024, Kenya Association of Technical Training Institutions (KATTI) organized the National KATTI Season 2 Ball Games championship held at Eldoret National Polytechnic from 19th to 23rd June 2024. We participated under special category and were ranked position 2 overall. We plan to participate in KATTI season 3 ball games in August 2024.

RESEARCH & INNOVATION ACTIVITIES

In the year ended June 2024, the institution took part in the National TVET fair that was held in Rift Valley Institute of Science and Technology (RVIST) in Nakuru from 9th to 12th June 2024. We presented the following Three innovations:

- i) Cassava Protein Enriched Cookies
- ii) Nail extensions and Nail polish from tissue paper
- iii) Improved Eco-friendly Energy Saving Jiko

It is important to note that these innovations were duly registered for patent by KIPi so there is no fear of someone infringing the institutions IP Rights.

In addition, we participated in Skills Competition in FOOD & BEVERAGE and Robotics.

The institution has reached out to Jaramogi Oginga Odinga University of Science and Technology (JOOUST) on discussions to collaborate generally on Research and Innovation and specifically on Ethical considerations because it is a requirement of

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NACOSTI that every institution should have such collaboration. So far, we have agreed on an MoU which is awaiting consent from both heads of the two institutions.

The St. Joseph's TTID is on the move to enhance research and innovation among the staff and students. The management has therefore given appropriate support for those that are interested in conducting and documenting research. The institution has agreed to capacity build anyone who has such interest. In this regard, the institution's Research and Innovation Coordinator wrote a manuscript titled "*The Impact of CBET on Gender Equity and Inclusion: Inclusive TVET.*" This manuscript went through a thorough review process by the Association of Technical Universities and Polytechnics in Africa conference editors. The paper is supposed to be presented at the conference in August 2024.

In consultation with other internal stakeholders, the department has developed an Institutional Science and Technology Strategy as per the requirement of NACOSTI. This STI Strategy will act as a guide for day-to-day and future research activities.

Our main mandate is to make research work anchored in training; the Institution has therefore organized the first ever workshop on Research Paper writing that was facilitated by an external trainer on 17th April 2024.



Ms. Colleta Omondi
Principal



4. REVIEW OF ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF, NYANG'OMA PERFORMANCE FOR FY 2023/2024

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.

Strategic themes are the key performance areas in which an organization must excel to achieve its Mission and Vision Statements which helps to deliver value to customers. The following are the Pillars that are to guide St. Joseph's Technical Training Institute for the Deaf-the next five years-2022-2027

- Students Population
- Quality and Competent Graduates
- Infrastructure Development
- Research, Innovation and Greening
- Organizational Capacity and Networking

St Joseph's Technical Institute for The Deaf, Nyang'oma develops its annual work plans based on the above 5pillars. 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 2023/2024 period for its 5 strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar1: Student Population.	To increase and sustain students' enrolment	Admission reports/ Register, Increased Revenue collection, High productivity, Improved good will	Media advertising, Sensitization programs, Physical Institutional visits(open forum)	On-going
Pillar2: Quality And Competent Graduates	To Produce quality and holistic graduates	Industry needs assessment report, Draft curriculum in place, Stakeholder invitation letters and reports, Approved curricular, Number of new courses introduced, Number of new marketing activities undertaken	Undertake industry needs assessment, Undertake curriculum development, Industry correspondence, Have stakeholderforum, Expand existing infrastructure, Seek approval of new courses fromCDACC, Undertake marketing of anew curricular	On-going

4. REVIEW OF ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF, NYANG'OMA PERFORMANCE FOR FY 2023/2024

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<p>To undertake research and innovation that supports trainings and sustainable development</p>	<p>Research and innovation policy in place, Functional research office in place, Appointment letters, IRCA Report, Enhanced research capacity, Number of staff trained</p>	<p>Develop a Research and innovation policy, Operationalize research office, Constitute a Research & Innovation Committee, Undertake Institutional research capacity assessment (IRCA), Implement recommendations of IRCA, Undertake staff training on research and innovation</p>	<p>Increased research, Increased research productivity,</p>
<p>To promote research and Innovations output sharing and commercialization</p>	<p>Relevant conferences identified, No. of research outputs presented, No. of research findings published, No. of publications on the website, Support staff to publish research findings in renowned Journals</p>	<p>Identify relevant national, regional and international conferences, Sponsor SJTTID staff to present research outputs in the identified conferences</p>	<p>Increased awareness of research outputs, Increased dissemination of research and innovation outputs</p>
<p>To promote the adoption of green technology to ensure safe environment</p>	<p>Energy saver stoves installed, Procurement procedure reports, activities undertaken, Capacity needs assessment report, Number of trainings held on corporate governance, Number of BOG members and Management staff trained, Approved charter, Level of adherence to the BOG charter,</p>	<p>Identifying available renewable energies for exploitation,, Procurement process, Purchase and installation of the stoves, Undertake capacity assessment for BOG members, committees and management, Undertake capacity development for management and BOG member,</p>	<p>Eliminated pollution, Reduced costs of energy Environmentally safe society</p>

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	To undertake research and innovation that supports trainings and sustainable development	Research and innovation policy in place, Functional research office in place, Appointment letters, IRCA Report, Enhanced research capacity, Number of staff trained	Develop a Research and innovation policy, Operationalize research office, Constitute a Research & Innovation Committee, Undertake Institutional research capacity assessment (IRCA), Implement recommendations of IRCA, Undertake staff training on research and innovation	Increased research, Increased research productivity,
	To promote research and Innovations output sharing and commercialization	Relevant conferences identified, No. of research outputs presented, No. of research findings published, No. of publications on the website, Support staff to publish research findings in renowned Journals	Identify relevant national, regional and international conferences, Sponsor SJTTID staff to present research outputs in the identified conferences	Increased awareness of research outputs, Increased dissemination of research and innovation outputs
	To promote the adoption of green technology to ensure safe environment	Energy saver stoves installed, Procurement procedure reports, activities undertaken, Capacity needs assessment report, Number of trainings held on corporate governance, Number of BOG members and Management staff trained, Approved charter, Level of adherence to the BOG charter,	Identifying available renewable energies for exploitation,, Procurement process, Purchase and installation of the stoves, Undertake capacity assessment for BOG members, committees and management, Undertake capacity development for management and BOG member,	Eliminated pollution, Reduced costs of energy Environmentally safe society

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5. CORPORATE GOVERNANCE STATEMENT

The Board is charged with ensuring that St. Joseph's Technical Training Institute for the Deaf- Nyang'oma 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 key to good performance of the Institute.

a) Board Meetings

The number of Board meetings held up to the period ended 30th June, 2024 and the attendance to those meetings by members is as shown below.

BOARD MEMBER	MEETING ATTENDANCE			
	Online Meeting-Special	Meeting	Meeting	Meeting
	21 st July 2023	13 th October, 2023	24 th November, 2023	26 th March, 2024
Sr. Consolata Aloo	Present	Present	Present	Present
Ms. Christine Nalianya	Present	Present	Present	Present
Adv. Charles Onyango	Present	Absent	Absent	Absent
Mr. Mathias Muema	Present	Absent	Present	Present
Mr. Lucas Ocharo	Present	Present	Present	Present
Mr. Peter Kebiro	Present	Absent	Present	Absent
Mr. Steven Oyucho	Present	Present	Present	Present
Ms. Colleta Omondi	Present	Present	Present	Present
Mr. Joseph B. Sunguti	Present	Present	Absent	N/A
Mr. John Wamae				Present

b) Succession plan

According to Mwongozo Code, 2015, the Board members shall hold office for a period not exceeding three (3) years, and are eligible for reappointment for one more term not exceeding three (3) years. The appointing authority shall ensure staggering of Board appointments so that the respective expiry dates of the members terms fall at different time to ensure continuity.

The Institution however, appoints its board for a period of three (3) years, but notifies the Ministry six (6) months to the expiry of the term for new appointees

c) Existence of a board charter

The board charter spells out the role and responsibilities of the Board, its powers and those of the various Board committees. It also outlines clear roles of management and that of the board in ensuring that the two are separate.

d) Process of appointment and removal of council members

As per the guide by Mwongozo Code, 2015;

- The board appointments shall be made in line with Article 27 of the Constitution of Kenya
- The appointment should be done through a transparent and formal process governed by the overriding principle of merit

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- The appointment of the board members of the Institute is done by the Cabinet secretary of the parent ministry and the members shall at minimum possess the qualifications, skills and experiences

e) Roles and functions of the Board

The roles of the board members as outlined in the Mwongozo Code, 2025 include and are not limited to;

- Determining the organization's mission, vision, purpose and core values of the Institute
- Exercising their role collectively and not individually
- Set and oversee the overall strategy and approve significant policies of the organization
- Ensure that the strategy is aligned with the purpose of the organization and the legitimate interests and expectations of its shareholders and other stakeholders
- Ensure that the strategy of the organization is aligned to the long-term goals of the organization on sustainability so as not to compromise the ability of future generations to meet their own needs
- Approve the organizational structure
- Approve the annual budget of the organization
- Monitor the organization's performance and ensure sustainability
- Enhance the corporate image of the organization
- Ensure availability of adequate resources for the achievement of organization's objectives
- Ensure effective communication with the stakeholders

f) Induction and training

The board members of St. Joseph's Technical Training Institute for the Deaf- Nyang'oma are inducted immediately after appointments and inauguration. The management through the Principal usually organizes for trainings for the governing team with the goal of improving their governance skills

g) Board and member performance

According to the Mwongozo Code 2015, the board members should be evaluated on annual basis. During the period ended 30th June, 2024 St. Joseph's Technical Training Institute for the Deaf- Nyang'oma, is yet to do evaluation.

h) Conflict of interest

During the period ended 30th June, 2024 the Board members had no conflict of interest reported

i) Board remuneration

St. Joseph's Technical Training Institute for the Deaf- Nyang'oma remunerates its board of governors for attendance (sitting) allowance from which it remits statutory tax as required

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j) Ethics and conduct as well as governance audit

According to Mwongozo code 2015, the board has the responsibility to ensure that the code of conduct and ethics is developed and that all members of the organization subscribe to the code of conduct. It is the role of the board members of St. Joseph's Technical Training Institute for the Deaf- Nyang'oma. To ensure that governance audit is conducted in accordance to the requirements of the Public Finance Management Act, 201

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6. MANAGEMENT DISCUSSION AND ANALYSIS

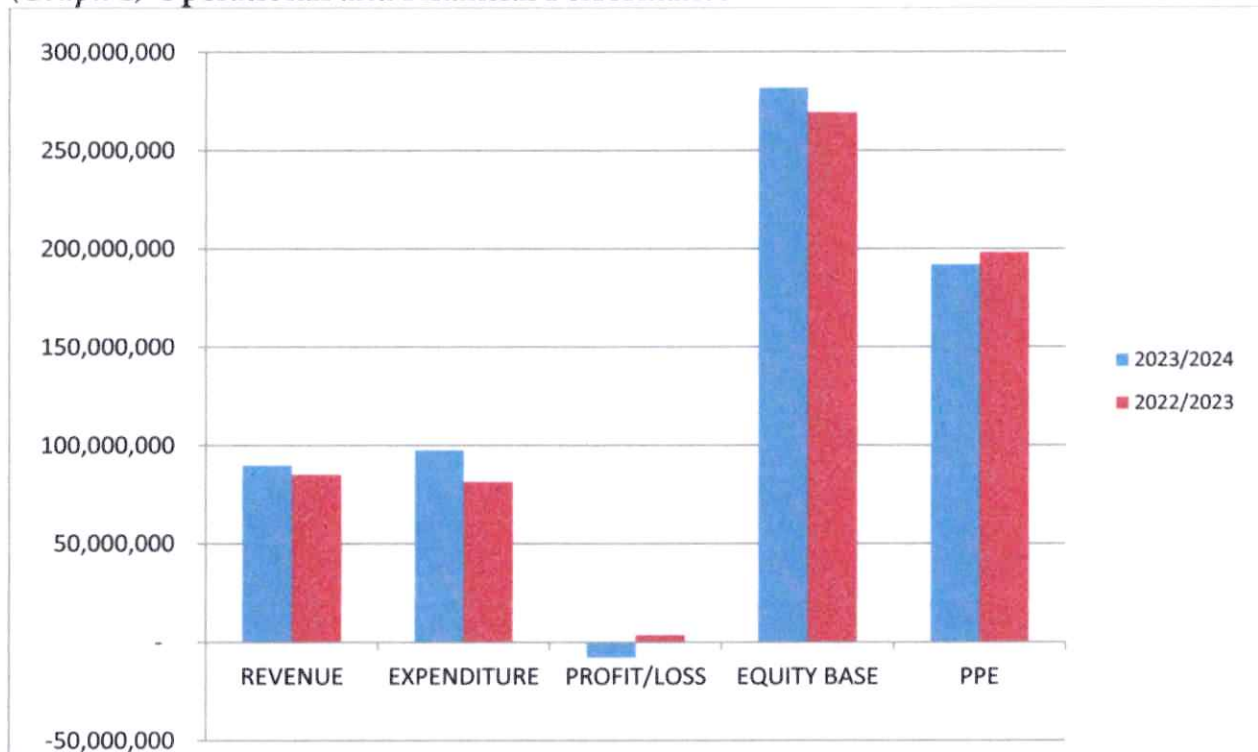
Operational and Financial Performance

The operational and financial performance of St Joseph's Technical Training Institute for The Deaf Nyang'oma for the period ended 30th June, 2024 can be explained using 5 components as shown in table 1 and graph 1 below.

(Table 1) Operational and Financial Performance

DETAILS	2023/2024	2022/2023
REVENUE	89,794,301	85,174,823
EXPENDITURE	97,528,758	81,517,467
PROFIT/LOSS	- 7,734,457	3,657,356
EQUITY BASE	281,951,289	269,557,326
PPE	192,105,180	198,114,681

(Graph 1) Operational and Financial Performance



i) Revenue

During the period ended 30th June, 2024, St Joseph's Technical Training Institute for The Deaf Nyang'oma earned Kshs 89,794,301

ii) Expenditure

During the period ended 30th June, 2024, St Joseph's Technical Training Institute for The Deaf Nyang'oma incurred a total of Kshs. 97,528,758 as expenses.

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iii) Surplus/Deficit

During the period ended 30th June, 2024, St Joseph's Technical Training Institute for The Deaf Nyang'oma operated at a deficit of Kshs -7,734,457

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 period ended 30th June, 2024, St Joseph's Technical Training Institute for The Deaf Nyang'oma had equity base worth Kshs 281,951,289

v) Property Plant and Equipment

During the period ended 30th June, 2024, St Joseph's Technical Training Institute for The Deaf Nyang'oma had assets at net value worth Kshs. 192,105,180

Compliance with Statutory Requirements.

St. Joseph's Technical Training Institute for the Deaf, Nyang'oma 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	GOK	53,470,287	On-going	23,463,445	50%	Le-Brilliance Enterprises	30,006,842
Got-Ramogi Campus	African Development Bank thru' GOK	218,784,240	On-going	0	90%	Senders services Co. Limited	

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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 for the Deaf, Nyang'oma 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 of commodities will change in price due to factors of demand and supply.

St. Joseph's Technical Institute for the Deaf, Nyang'oma has been adversely affected by an increase in prices of commodities and services due to the global economic hard times being faced worldwide.

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

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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 economic hard times do create serious constrain on the liquidity of the institute during the financial under review.

Material arrears in statutory/financial obligations.

St. Joseph's Technical Training Institute for the Deaf, Nyang'oma 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 period ending 30th June, 2024 there were no pending bills

Financial Probity and serious governance Issues

During the period ended 30th June, 2024 the Board Members had no conflict of interest reported during the period.

By order of the Board



**Ms. Colleta Omondi
Principal/ Secretary BOG**



7. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

St Joseph's Technical Training Institute for The Deaf Nyang'oma 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 Nyang'oma 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's Technical Training Institute for The Deaf Nyang'oma, has a sustainability plan that it is implementing as outlined below;

✓ **Poultry project**

This project has been doing well during the period ended 30th June, 2024 and it's majorly supplementing the food program of the institution, majorly meals for students and staff. Though currently the production is on small scale, the institution has a plan of expansion to do the production on a 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 once the Campus is in operation as it foresees ready market for fish around the environs of the Campus.

✓ **Canteen**

The Institute plans to operate a canteen through the leadership of the students in which it targets main clients to be students and staff. This is a viable and workable project, which will add to the wealth of the students account and also strengthen the activities of the student's union

✓ **Production units**

Our major production units are the welding, food & beverage department, Research and Innovation and Carpentry and Joinery departments. These units are operational and acts to 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 period ending 30th June, 2024 is the inflation experienced in the country for the past two years which is beyond the Institutes' control

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 pays special attention to emerging issues, major achievements, and failures.

2. Environmental performance

The environmental policy guiding St Joseph's Technical Training Institute for The Deaf Nyang'oma is as outlined in the Institute's policy statement under the following sub-headings;

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- 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 yet to be approved by the board of governance.

3. Employee welfare

The policies governing the hiring process at the Institute include the following,

- i) The Employment Act Cap 227 Laws of Kenya
- ii) The approved Human Resource Policy which is revised after every three years.
- iii) The disclaimer which encourages employment of women and people with disability in equal measure. The Human Resource officer of the Institute coordinates with the gender mainstreaming committee and ensures that the policy is adhered to

The efforts made by the Human Recourse department in improving skills include;

- i) Offering annual trainings for the support staff to enable them to be well versed with work procedures.
- ii) Giving the staff an opportunity to advance within their career at the Institute at no cost and at the same time performing their normal duties
- iii) Staff appraisals are also done yearly to identify the skill gaps and improving on them.
- iv) The management is also keen on improving the reward system by offering yearly salary increments for the staff and offering salary enhancements for the staff who have completed an additional course approved by the board of Governors

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 accredited 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.

8. REPORT OF THE BOARD OF GOVERNORS

The Board members submit their report together with the audited financial statements for the period ended 30th June, 2024, which show the state of the St Joseph's Technical Training Institute for The Deaf -Nyang'oma affairs.

Principle activities

The principle activities of the entity are

- To implement technical education programme. (curriculum)
- To provide training opportunities to the integrated learners
- To provide skills for self-reliance to the integrated learners
- To provide alternative sources of income to the institution by means of guideline of the Income Generation Activity guideline

Results

The results of the institute for the period ended 30th June ,2024 are set out on page 1-5

BOARD OF GOVERNORS

The members of the Board who served during the period are shown on page ix to xiii. During the period ending 30th June, 2024 no member retired/ resigned from the Board. The Secretary to the Board Changed after retirement and a new one is in place

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



9. 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 Training Institute for The Deaf Nyang'oma which give a true and fair view of the state of affairs of the Institute and the operating results of the Institute, for the year ended 2023/2024. 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 Training Institute for the Deaf, Nyang'oma 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 30th June, 2024. 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 Technical Training Institute for The Deaf Nyang'oma, 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 period ended 30th June, 2024, 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's Technical Training Institute for The Deaf Nyang'oma financial statements were approved by the Board on and signed on its behalf by:

Abubakar

BOG chair



BOG Secretary

14 MAY 2025
XXXVII

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF – NYANG'OMA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Joseph's Technical Training Institute for the Deaf – Nyang'oma set out on pages 1 to 21, which comprise of the

Report of the Auditor-General on St. Joseph's Technical Training Institute for The Deaf – Nyang'oma for the year ended 30 June, 2024

statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Joseph's Technical Training Institute for the Deaf – Nyang'oma as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inventories

The statement of financial position and as disclosed in Note 19 to the financial statements reflect an amount of Kshs.4,536,739 in respect of inventories. Review of schedules supporting the amount revealed variances in the stock take forms and the balances in the consumables stores ledger for clarity ink, logbooks, printing papers, maintenance stocks, maize and beans. In addition, some repair inventories were not recorded in both the stock schedule and stock form.

In the circumstances, the accuracy of the inventory amount of Kshs.4,536,739 could not be confirmed.

2. Property, Plant and Equipment

The statement of financial position and as disclosed in Note 22 to the financial statements reflects property, plant and equipment totaling to Kshs.192,105,180. Review of the assets register revealed the absence of a valuation report to support the property, plant and equipment balances. Additionally, both the plant and equipment balance of Kshs.42,585,945 and capital work in progress balance of Kshs.23,463,445 could not be supported with a complete separate register. The value reported for property, plant and equipment of Kshs.192,105,180 was an estimate that management could not support.

In the circumstances, the property, plant and equipment amount of Kshs.192,105,180 could not be verified.

3. Refundable Deposits from Customers

The statement of financial position and as disclosed in Note 20 to the financial statements reflects a balance of Kshs.7,908,252 in respect of refundable deposits. Included in this amount is prepaid fees amounting to Kshs.4,667,373, out of which Kshs.1,122,011

represent students' fees paid and posted in the respective students account but without corresponding invoices.

In the circumstances, the accuracy and completeness of the students' prepaid fees totaling to Kshs.4,667,373 could not be confirmed.

4. Procurement Irregularities in Repairs and Maintenance

The statement of financial performance and as disclosed in Note 12 to the financial statements reflected an amount of Kshs.4,761,922 in respect of repairs and maintenance. Review of payment vouchers revealed inconsistencies in procurement documentation—for example, a requisition from the user department for repairs of plumbing works was dated April 8, 2024, and approved by the Head of Department and the accounting officer, yet the request for quotation showed a submission deadline of March 28, 2024, which predates the requisition. This casts doubt on the credibility of the procurement process.

In the circumstances, the regularity, accuracy and completeness of procurement amount of Kshs.4,761,922 for repairs and maintenance could not be confirmed. Therefore, management was in breach of the law.

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

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on page iv to xl which comprise of Key Entity Information and Management, The Council/Board of Governors, Key Management Team, Chairman's Statement, Report of the Principal, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting Statement, Report of the Council/Board of Governors and Statement of Board of Governors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Requirements in Ethnic Diversity

Review of human resource records revealed that ninety-one (91%) percent of the staff of the college were from the dominant ethnic community in the county. This is contrary to the requirements of Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, non compliance may result in violations of legal requirements potentially leading to fines and legal action.

2. Exclusion of Disadvantaged Groups in Annual Procurement Plan

Review of the annual procurement plan for the year under audit revealed that management did not allocate at least thirty percent (30%) of the annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability. This is contrary to Regulation 149 of the Public Procurement of Assets and Disposal Regulations 2020, which stipulates that an accounting officer of a procuring entity shall, when processing procurement under section 157(5) of the Act, allocate at least thirty percent (30%) of its annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability.

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

3. Long Outstanding Receivables from Exchange Transactions

The statement of financial position and disclosed in Note 17 reflects receivables from exchange transactions amount of Kshs.60,944,091. Review of the student debtors list

revealed that the current receivables from exchange transaction amounting to Kshs.58,092,520 in relation to student debtors have been outstanding for more than one year. However, the measures put in place to ensure full recovery of the outstanding amount may not be viable.

In the circumstances, the recoverability of student debtors amounting to Kshs.58,092,520 could not be established.

4. Irregularities in Procurement of Assets

The statement of financial position and as disclosed in Note 22 to the financial statements reflects Property, Plant and Equipment of Kshs.192,105,180. Included in the balance are newly acquired assets which had the following irregularities in procurement;

i) Direct Procurement

The property plant and equipment include additions of furniture and fittings amount of Kshs.2,810,000, out of which, Kshs.1,146,900 relates to procurement under the direct procurement method. No justification was provided for the choice of direct procurement method as required the Public Procurement and Asset Disposal Act.

ii) Delivery of Laptops with Lower Specifications

Further, the PPE include an amount of Kshs.255,000.00 for the purchase of three (3) laptops. Review of the user department's requisition and the corresponding local purchase order indicated that the laptops order was of the following specifications: 16 GB RAM, 500 GB SSD, and an 8th Gen Intel Core i7 processor. However, physical verification conducted on 7th April 2025 on the laptops revealed that the vendor supplied laptops with lower specifications, despite the payment being made in full. The delivered laptops specifications are: 8 GB RAM, 238 GB SSD, and an Intel Core i7 processor.

As a result, Management failed to adhere to Section 72(1)(a) and (b) of Public Finance Act 2012 which states that the accounting officer for a national government entity shall—
(a) be responsible for the management of the entity's assets and liabilities; and

(b) manage those assets in a way which ensures that the National Government entity achieves value for money in acquiring, using and disposing of those assets.

In the circumstances, Management breached the law.

iii) Stalled Project - Kopolo Campus

A site visit conducted on 7 April, 2025 on Kopolo Campus revealed that the project has stalled for nearly six years due to a budget shortfall. The proposed twin workshop, classrooms, and office block Tender No: SJTTI/001/2018-2019 was awarded to a local contractor on 3 July, 2018 at a contract sum of Kshs.53,470,287, with the project expected to be completed within one (1) year. At the time of audit, works valued at Kshs.22,362,210 had been paid for representing approximately forty one per cent(41%) completion.

In the circumstances, the project has stalled resulting in lack of value for money and denying students the opportunity to benefit from and utilize the intended learning facilities.

6. Failure to Approve Budget

The audit revealed that the institute had in place a budget for the year under review. However, the budget was not signed or approved by the Board of Directors. No reason was given for the failure by Management to have the Budget approved by the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Offsite Data Back-Up Recovery Plan

The institution has an on-site data backup server but lacks an off-site data backup. This means the institution is vulnerable to data loss in the event of a fire or theft of the server. This is contrary to Regulation 165(1)(a)(b) of Public Finance Management Regulation (2015) National Government, which states that the Accounting Officer shall ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

In the circumstances, there is a significant risk of losing critical data.

2. Inadequacies in the Scope of Work Covered by the Internal Audit Function

Review of the internal audit report for the year revealed inadequacies in the scope of work covered by the internal auditor. The annual audit work plan included eight (8) planned

audits for the financial year out of which only two (2) audit reports were availed during audit; the final procurement audit report and ICT audit report had been submitted to the principal on 26 September, 2024. Consequently, six (6) audit engagements were not undertaken in the following areas; Cash Management Audit, Revenue Audit, HR follow up audits, Transport Audit, Revenue Audit, Academic Compliance Audit.

As a result, weaknesses in the institution's overall governance were identified, raising concerns about the accuracy and reliability of the financial statements prepared and submitted for audit.

The action is in contravention of Section 73(4) of the Public Finance Management Act 2012, states that a National Government entity shall ensure that the internal audits in respect of the entity are conducted in accordance with international best practice.

In the circumstances, Internal control weaknesses may go undetected, leading to mismanagement of resources or fraud.

3. Insufficient Meetings held by the Audit Committee

The audit committee held only two (2) regular meetings during the year instead of the four (4) as required by Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015.

Non-compliance with statutory requirements may weaken the oversight function of the audit committee, potentially leading to ineffective financial governance and accountability.

4. Inappropriate Constitution of Audit Committee

Review of the Audit Committee composition revealed that the Institute has three (3) audit committee members. However, none of the members have the required qualifications or experience in financial management or accounting, nor a bona fide member of a professional body regulating the accountancy profession. Additionally, no appointment letters for the three (3) audit committee members were provided during the audit.

This is contrary to Chapter one of the Mwongozo Act on the Board of Directors, guiding principal 1.1 number 6, which states that at least one Board member should be a financial expert, meaning that he or she has the necessary qualifications and expertise in financial management or accounting and is a bona-fide member of a professional body regulating the Accountancy profession, and in compliance with the requirements thereof.

Without properly appointed and qualified members, the committee may be unable to fulfil its duties effectively, leading to mismanagement or financial irregularities.

5. Irregular Appointment of Internal Auditor

Review of the internal audit function revealed that the office holder was irregularly appointed. The office holder resigned on 2 June, 2021, after securing a job opportunity with a County Government, which the County was not disclosed in the resignation letter.

The principal requested the Board to engage the internal auditor on a contract basis, citing that the staff member would assist in overseeing the implementation of the MIS. Review of the minutes from the full Board meeting held on 30 July, 2021, showed that a resolution was passed to offer the outgoing Internal Auditor a service contract for one year as a part-time Internal Auditor, with a gross salary package of Kshs.33,333 per month. It was also agreed that the Institute would recruit another officer in the same capacity on a permanent basis. However, more than three (3) years have passed, and management has failed to appoint another internal auditor on permanent terms.

As a result, the situation has negatively impacted the performance of the officeholder and institution, as he has been unable to meet targets within the agreed timelines due to the challenge of balancing two jobs. Additionally, the staff member is missing from both the staff list and payroll, despite evidence of salary payments under the casual staff category.

The lack of a permanent internal auditor weakens internal controls, leading to inefficiencies in the internal audit functions.

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

Responsibilities of the Management and Board of Governors

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2025

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2024**

**11. STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30TH
JUNE, 2024**

	Notes	2023-2024	2022/2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the National Government - grants	6	53,780,000	55,000,000
Total Revenue from non-exchange transactions		53,780,000	55,000,000
Revenue from exchange transactions			
Rendering of services- Fees from students	7	35,348,982	28,974,223
Sale of goods	8	665,319	1,200,600
Revenue from exchange transactions		36,014,301	30,174,823
Total revenue		89,794,301	85,174,823
Expenses			
Use of goods and services	9	50,349,174	51,257,509
Employee costs	10	17,979,017	16,326,170
Board Members Allowance	11	1,814,906	1,472,402
Depreciation and amortization expense	13	8,820,002	8,550,655
Repairs and maintenance	12	4,761,922	3,868,884
Finance costs	14	49,437	41,847
Bad debts written off	15	13,754,300	-
Total expenses		97,528,758	81,517,467
Net Surplus/(deficit) for the year		- 7,734,457	3,657,356

(The notes set out on pages 7 to 22 form an integral part of the Annual Financial Statements)

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



.....
Chair BOG

Date: 14Th May, 2025



.....
Finance Officer

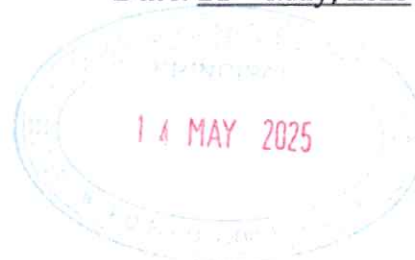
ICPAK No 27066

Date: 14Th May, 2025



.....
Principal

Date: 14Th May, 2025



**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH
JUNE, 2024**

12. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2024

Details	Notes	2023/2024	2022/2023
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	16	33,780,511	16,906,017
Receivables from exchange transactions(net)	17	60,944,091	58,521,800
Receivables from non-exchange transactions(net)	18	692,802	485,600
Inventories	19	4,536,739	3,504,290
Total Current Assets		99,954,143	79,417,707
Non-current assets			
Property, plant and equipment	22	192,105,180	198,114,681
Total Non-current Assets		192,105,180	198,114,681
Total assets		292,059,323	277,532,388
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	21	2,199,782	-
Refundable deposits from customers	20	7,908,252	7,975,062
Total Current Liabilities		10,108,034	7,975,062
Non-current liabilities			
Total liabilities		10,108,034	7,975,062
Capital and Reserves			
Reserves		193017820	172,889,400
Accumulated surplus		73,073,452	80,807,909
Capital Fund		15,860,017	15,860,017
Total Capital and Reserves		281,951,289	269,557,326
Total Liabilities and Capital & Reserves		292,059,323	277,532,388

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



.....
Chair BOG

Date: 14th May, 2025



.....
Finance Officer
ICPAK No 27066

Date: 14th May, 2025



.....
Principal

Date: 14th May, 2025



13. STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30TH JUNE, 2024

	Reserves	Fair value adjustment reserve	Retained earnings	Capital/	Total
				Development Grants/Fund	
Balance b/f at July 1, 2022	185,651,486	-	77,150,553	15,860,017	278,662,056
Debtors Provision for the period(20%) Student	12,640,686	-	-	-	12,640,686
Total comprehensive income			3,657,356	-	3,657,356
Debtors Provision for the period(20%) (Non-student)	121,400	-	-	-	121,400
Adjustments to PPE			-	-	-
Adjustment to Refundable			-	-	-
Balance c/d as at June 30, 2023	172,889,400	-	80,807,909	15,860,017	269,557,326
Balance b/f at July 1, 2023	172,889,400	-	80,807,909	15,860,017	269,557,326
Stock Adjustment	468,503		-	-	468,503
Total comprehensive income			7,734,457	-	7,734,457
Debtors Provision for the period(20%) Student	15,236,023		-	-	15,236,023
Debtors Provision for the period(20%) (Non-student)	115,467				115,467
Un-presented cheque-supplier(difference between cash as per cashbook and bank)	4,308,427		-	-	4,308,427
Adjustment to Refundable			-	-	-
Balance c/d as at June 30, 2024	193,017,820	-	73,073,452	15,860,017	281,951,289

ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2024

14. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE, 2024

Details	Note	2023-2024 Kshs	2022/2023 Kshs
Cash flows from operating activities			
Receipts			
Transfers from the National Government – grants	23	69,464,000	64,840,000
Rendering of services- Fees from students	23	22,477,914	17,261,521
Sale of goods	23	497,754	1,076,065
Total Receipts		92,439,668	83,177,586
Payments			
Use of goods and services (note 9 less payables in note 21)	9	48,149,392	51,257,509
Compensation of employees	10	17,979,017	16,326,170
Board Members Allowance	11	1,814,906	1,472,402
Repairs & Maintenance	12	4,761,922	3,868,884
Finance cost	15	49,437	41,847
Total Payments		72,754,674	72,966,812
Net cash flows from operating activities		19,684,994	10,210,774
Cash flows from investing activities			
Decrease in non-current receivables (fin post)		-	
Proceeds from sale of property, plant and Equipment		-	
Purchase of property, plant, equipment (Additions)	22	(2,810,500)	(2,749,570)
Net cash flows used in investing activities		- 2,810,500	- 2,749,570
Cash flows from financing activities			
Donations		-	-
Repayment of borrowings		-	-
Increase in development grant		-	-
Net cash flows used in financing activities		-	-
Changes In Working Capital			
Difference in previous year indirect method			4,254,808
(Increase)Decrease in Non-Exchange receivables			
increase (Decrease) in payables			
increase (Decrease) in refundable deposits			
Net cash flows used in financing activities		-	- 4,254,808
Net increase/(decrease) in cash and cash equivalents		16,874,494	3,206,396
Cash and cash equivalents at 1 July 2023		16,906,017	13,699,621
Cash and cash equivalents at 30 June 2024		33,780,511	16,906,017

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15 STATEMENT OF COMPARISON OF BUDGET&ACTUAL AMOUNTS FOR YEAR ENDED 30TH JUNE, 2024

	Original budget	Adjustments	Final budget	Actual cumulative	% Utilization
	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024
Revenue	Kshs	Kshs	Kshs	Kshs	
Transfers from the National Government - grants	105,023,590	105,023,590	105,023,590	69,464,000	66
Transfers from the National Government - grants(Development)	65,033,735	65,033,735	65,033,735	-	-
Rendering of services- Fees from students	97,243,703	36,909,317	36,909,317	22,477,914	61
Sale of goods (Rent, Tender and Production)	1,565,292	800,000	800,000	497,754	62
Total Revenue	268,866,320	207,766,642	207,766,642	92,439,668	44
Expenditure					-
Compensation of employees	22,054,080	19,370,530	19,370,530	17,979,017	93
Use of Goods and services	140,649,821	57,080,923	57,080,923	48,149,392	84
Finance costs	62,000	44,827	44,827	49,437	110
Board Members Allowance	2,050,000	1,764,456	1,764,456	1,814,906	103
Repairs and Maintenance	14,620,184	9,285,581	9,285,581	4,761,922	51
Total expenditure	179,436,085	87,546,317	87,546,317	72,754,674	
Surplus	89,430,235	120,220,325	120,220,325	19,684,994	
Capital Expenditure	89,430,235	3,943,000	3,943,000	2,810,500	71

NOTES: The Institute works with a budget forecast of revenue and expenditure. The Institute has control to the extend of internal revenue generated but no control of funds expected from line ministry. The funds received for this particular year has been utilized to 81.745% (75,565,174/92439,668). The items not achieved or implemented in the current year due to strained resources are prioritized in the subsequent year

15. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

St Joseph's Technical Training Institute for the Deaf- Nyang'oma is established by and derives its authority and accountability from Public Finance Management Act, 2012. 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 Training Institute accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. Adoption of New and Revised Standards

i. Relevant new standards and amendments to published standards effective for the period ended 30th June, 2024

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an Entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an Entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p>This is applicable to the Institute as it will help the Institute in classifying its debtors using the aging analysis</p>
IPSAS 42: Social Benefits	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p>

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

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ii. **New and amended standards and interpretations in issue but not yet effective in the period ended 30th June, 2024**

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The Institute will Early adopt this standard once in use where applicable</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The Institute will Early adopt this standard once in use where applicable</p>

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) **Revenue recognition**

i) **Revenue from non-exchange transactions**

Transfers from other government entities

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

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

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

Sale of goods

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

Interest income

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

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue. During the Financial period ended 2023/2024 the Institute had not leased any of its assets

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 Training Institute for the Deaf Nyang'oma didn't received any amount as an interest income.

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 2023/2024 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 period ended 2023/2024 did not carry out any internal valuation of its property plant and equipment.

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The values are net book values of Kshs 192,105,180 after depreciation of Kshs 8,820,002 being factored in for the financial year under review.

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:

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 period under review, St Joseph's Technical Institute for the Deaf Nyang'oma was not owed any loan by any third party hence no calculation of impairment losses

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 period under review, St Joseph's Technical Training Institute for the Deaf Nyang'oma did not have any financial asset withheld to maturity.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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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 FY 2023/2024, St Joseph's Technical Institute for the Deaf Nyang'oma had not constituted a committee to value its closing stock at market prevailing prices.

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 FY 2023/2024, St Joseph's Technical Training Institute for the Deaf Nyang'oma did not have any legal or constructive obligation hence didn't cater for expenses arising from such obligations in the financial statements.

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 Training Institute for the Deaf Nyang'oma did not change its accounting policies and estimates.

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 Training Institute for the Deaf Nyang'oma does not have any defined benefit retirement plan except the NSSF.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, and Principal senior managers. And other staff

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and 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 FY 2023/2024, St Joseph's Technical Training Institute for the Deaf Nyang'oma Cash and cash equivalents amounted to:

Cash and Cash Equivalents	Account Number	FY/2023/2024	FY/2022/2023
Bank Balances			
KCB Current account Main a/c	1103920030	23,606,178.02	9,174,792
KCB Bank Saving a/c	1131811933	4,857,598.75	7,283,735
KCB Bank Project account	1118253779	425,340.30	426,852
Total Bank Balances		28,889,117	16,885,379
Cash Balances			
Cash at Hand		114,463.00	20,638
Total cash Balances		114,463	20,638
Total cash and cash equivalents		29,003,580	16,906,017

16(b) Reconciliation Excerpt as at 30th June, 2024

Details	AMOUNT KSH	AMOUNT KSH	AMOUNT KSH	
	MAIN AC	SAVINGS AC	PROJECT AC	
Balance as per cashbook	23,606,178.02	4,857,598.75	425,340.30	
ADD: Un -Direct deposits	-	-	-	
ADD: Un-presented Cheques	4,308,426.99	-	-	
Balance as per bank statement	27,914,605.01	4,857,598.75	425,340.30	33,197,544.06
Add actual cash at Hand				114,463
Total cash and cash Equivalents as per bank and hand				33,312,007.06

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 third time hence has comparative figures St Joseph's technical institute for the deaf Nyang'oma has used comparative figures for financial year 2022/2023 and 2023/2024 while reporting on its financial statement

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Transfer from National Government entities

Transfers from National Government Ministries		
	FY/2023/2024	FY/2022/2023
Unconditional grants		
1st quarter	12,750,000.00	13,750,000
2nd quarter	12,750,000.00	13,750,000
3rd quarter	12,750,000.00	13,750,000
4th quarter	12,750,000.00	13,750,000
Capitation	2,780,000.00	9,840,000
Total Government grants and subsidies	53,780,000	55,000,000

7. Rendering of Services

Rendering of Services	FY/2022/2023	FY/2021/2022
Boarding/ Lunch	8,746,782.00	10,394,050
Attachment/ Medical	2,557,077.00	1,744,640
Activity	1,717,186.00	1,464,117
Tuition	9,405,872.00	6,433,249
Local Travels & Transport	1,292,923.00	1,290,641
Electricity, Water & Conservancy	1,098,233.00	1,480,149
Personal Emoluments	3,874,235.00	4,980,193
Registration fee	220,500.00	173,000
Student ID	28,600.00	25,440
RMI	820,689.00	674,986
Examination Charges	3,854,985.00	226,710
Uniform	-	87,048
Student Union	99,601.00	-
Internet fee	120.00	-
Administration cost	1,618,439.00	-
Library fees	620.00	-
Development/ Contingencies	13,120.00	-
Total Rendering of Services	35,348,982.00	28,974,223

8. Sale of Goods & Services

Sale of goods	FY/2023/2024	FY/2022/2023
Production Unit	343,519.00	878,900
Rent	298,800	296,700
Income from sale of tender	23,000.00	25,000
Total Sale of goods	665,319	1,200,600

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9. Use of Goods & Services

Use of Goods and Services	FY/2023/2024	FY/2022/2023
Electricity	508,097	2,203,684
Water	343,690	483,957
Security	2,884,690	2,929,102
Subscriptions	580,830	1,322,109
Boarding Equipment & Stores	15,451,123	19,090,882
Student Union Expense	10,500	81,400
Performance Contracting costs	349,594	-
Stationeries Equipment & Stores	831,700	-
Tuition Expense	5,162,069	7,640,374
Local Travels & Transport	2,793,561	1,588,989
Attachment/ Medical Expense	2,278,034	1,436,561
Production unit expense	801,655	1,342,641
Administration Cost	10,835,175	5,214,545
Advertisement	521,100	704,220
Examination Registration Expense	2,201,330	3,442,850
Activity	4,683,796	3,657,065
Internet Expense	112,230	-
Tender	-	25,000
Student Refund Expense	-	94,130
Total use of goods and services	50,349,174	51,257,509

10. Employee Cost

Employee Costs	FY/2023/2024	FY/2022/2023
Salaries and wages	10,346,989.00	16,326,170
NHIF	495,500	-
KRA	935,695	-
NSSF	1,452,672	-
Staff Welfare	3,099,195	-
Siaya Region	49,000	-
Helb	167,600	-
Waumini Sacco	1,432,366	-
Total Employee costs	17,979,017	16,326,170

11. Board Members Allowance

Board Members Allowance	FY/2023/2024	FY/2022/2023
Sitting/Transport allowances	1,814,906.00	1,472,402
Total director emoluments	1,814,906	1,472,402

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12. Repair, Maintenance & Improvement

Repairs and Maintenance	FY/2023/2024	FY/2022/2023
Minor Repairs	4,761,922.00	3,868,884
Total Repairs and Maintenance	4,761,922	3,868,884

13. Depreciation Expense

Depreciation and Amortization Expense	FY/2023/2024	FY/2022/2023
Property, plant and equipment	8,820,002.00	8,550,655
Total depreciation and amortization	8,820,002	8,550,655

14. Finance Cost

Finance Costs	FY/2023/2024	FY/2022/2023
Bank Charges	49437	42,099
Total finance costs	49,437	42,099

15. Bad debts Written off

Bad debts written off	FY/2023/2024	FY/2022/2023
Arrears owed by students (Dropped&Deceased)	13,754,300	-
Total Bad debts written off	13,754,300	-

16(a) Cash & Cash Equivalent

Cash and Cash Equivalents	Account Number	FY/2023/2024	FY/2022/2023
Bank Balances			
KCB Current account Main a/c	1103920030	23,606,178.02	9,174,792
KCB Bank Saving a/c	1131811933	4,857,598.75	7,283,735
KCB Bank Project account	1118253779	425,340.30	426,852
Total Bank Balances		28,889,117	16,885,379
Cash Balances			
Cash at Hand		114,463.00	20,638
Total cash Balances		114,463	20,638
Total cash and cash equivalents as per cashbook		29,003,580	16,906,017

16(b) Reconciliation Excerpt as at 30th June, 2024

Details	AMOUNT KSH	AMOUNT KSH	AMOUNT KSH	
	MAIN AC	SAVINGS AC	PROJECT AC	
Balance as per cashbook	23,606,178.02	4,857,598.75	425,340.30	
ADD: Un -Direct deposits	-	-	-	
ADD: Un-presented Cheques	4,308,426.99	-	-	
Balance as per bank statement	27,914,605.01	4,857,598.75	425,340.30	33,197,544.06
Add actual cash at Hand				114,463
Total cash and cash Equivalents as per bank and hand				33,312,007.06

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16. Receivables from Exchange Transactions

Receivables from Exchange Transactions	FY/2023/2024	FY/2022/2023
Current receivables		
Student debtors	76,180,114.00	73,152,250
Less: Bad debts provision(20% of total debts)	15,236,023	14,630,450
Total current receivables	60,944,091	58,521,800

17. Receivables from non- exchange transactions

Receivables from Non-exchange transactions	FY/2023/2024	FY/2022/2023
Current receivables		
Rent receivables	692,802	595,050
Advance	-	11,950
Less: Bad debts provision(20% of total debts)	115,467	121,400
Total current receivables	692,802	485,600

18. Inventories

Inventories	FY/2023/2024	FY/2022/2023
Learning materials	1,044,690.00	206,941
Stationery	759,380.00	812,954
Catering stores	1,699,174.00	1,582,965
Maintenance stores	1033495	901,430
Total Inventories	4,536,739	3,504,290

19. Refundable Deposits from Customers/Students

Refundable deposits from customers/students	FY/2023/2024	FY/2022/2023
Retention Fee	1,101,234.00	1,101,234
Prepaid fees	4,667,372.68	4,886,553
Caution money	2,139,645.00	1,876,645
student union	0	108,500
Rent	0	2,130
Total deposits	7,908,252	7,975,062

20. Trade and Other Payables

Trade and other Payables from Exchange Transactions	FY/2023/2024	FY/2022/2023
Trade payables	2,199,782	-
Total trade and other payables	2,199,782	-

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Notes to the Financial Statements (Continued)

21. Property, Plant and Equipment

	Land	Motor vehicles	Furniture and fitting	Motor Cycle	Software	Computers	Building	Plant and equipment	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Cost/Revaluation 1st July 2023	4,695,000	4,890,000	3,599,900	118,500	5,657,239	6,607,640	125,068,588	72,590,300	23,463,445	246,690,612
Adjustments										
Additions	-	-	1,319,900	-	-	898,300	-	592,300	-	2,810,500
Transfers from W.I.P	-	-	-	-	-	-	-	-	-	-
At 30th June 2024	4,695,000	4,890,000	4,919,800	118,500	5,657,239	7,505,940	125,068,588	73,182,600	23,463,445	249,501,112
Depreciation and impairment										
At 1st July 2023	-	3,912,000	1,392,745	71,100	3,148,143	4,878,476	7,504,115	27,669,351	-	48,575,931
Depreciation charge for the year	-	489,000	245,990	23,700	1,131,448	1,501,188	2,501,372	2,927,304	-	8,820,002
At 30th June 2024	-	4,401,000	1,638,735	94,800	4,279,591	6,379,664	10,005,487	30,596,655	-	57,395,932
Net book values										
At 30 th June 2023	4,695,000	1,100,250	2,122,311	53,325	2,791,957	1,697,216	118,189,815	46,372,755	23,463,445	200,486,074
At 30 th June 2024	4,695,000	489,000	3,281,065	23,700	1,377,648	1,126,276	115,063,101	42,585,945	23,463,445	192,105,180
DEPRICIATION RATE (%) (straight line me	-	10.0	5.0	20.0	20.0	20.0	2.0	4.0	-	

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22. Actual Collections

Actual Collections	FY/2023/2024	FY/2022/2023
Recurrent Grants	51,000,000	55,000,000
Capitation	18,464,000	9,840,000
Transfers from Ministry	69,464,000	64,840,000
Caution Money	190,163	296,018
KNEC Examinations	442,474	146,732
Exams fees	59,272	586,071
Nita Examinations	84,756	65,857
Prepayments(student)	-	19,760
Student Debtors	204,237	51,460
Activity	555,733	786,829
Administration cost	179,493	-
Admission fee	75,072	109,810
Application Fee	30,000	21,240
arrears	320,045	409,508
Attachment/ Medical	430,452	495,810
Boarding fees	2,735,320	1,699,233
Contigencies	500	66,000
Catering fee	49,628	-
Development Fund	3,000	-
Electricity Water & Conservancy	468,499	801,625
Examination Center fee	1,620	17,750
Examination Charge	700,671	70,726
Examination Material Fee	2,500	8,780
Industrial Attachment	7,449	182,430
Internet fee	1,460	197,480
Knec Referrals	12,130	26,959
Library	700	92,400
Local Travel & Transport	456,751	690,373
Lunch	59,097	52,762
Medical And Insurance	164,469	50,050
Personal Emolument	1,466,833	2,195,973
Practicals	13,166	-
Registration fee	37,963	-
Repair Maintenance and Improvement	271,229	433,046
Students ID	21,000	23,640
Student Union fees	58,877	98,762
Tuition	1,615,002	1,627,555
Helb	6,110,665	3,642,600
CDF Bursaries	1,894,193	2,294,282
NGO	924,089	-
Direct Deposits(unknown)	2,728,455	-
Staff Advances	21,950	-
Sundry Debtors	79,000	-
Fees from students	22,477,914	17,261,521
Production	262,119	878,900
Rental Income	210,835	172,165
Rent Income	1,800	-
Tenders	23,000	25,000
IGA	497,754	1,076,065
Total	92,439,668	83,177,586

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**APPENDIX 1: IMPLEMENTATION STATUS OF AUDITOR-GENERAL
RECOMMENDATIONS**

As at the date of this report the institution had received Audit certificates for the financial periods 2018/2019, 2019/2020, 2020/2021, and 2021/2022 and implementation of issues raised is on-going. The Institute has been audited for financial year FY 2022/2023 and awaiting final report

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.

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**Principal
Ms. Colleta Omondi**

Date 14/05/2025



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APPENDIX II: PROJECTS IMPLEMENTED BY ST. JOSEPH TECHNICAL TRAINING INSTITUTE

Key projects -In -Progress

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 Enterprises	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

ENTITY NAME:		ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF - NYANG'OMA		
Break down of Transfers from the State Department of Technical and Vocational training				
FY 2023/2024				
a.	Recurrent Grants			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		30 Th August, 2023	12,750,000	2023/2024
		08 Th December, 2023	12,750,000	2023/2024
		26, February, 2024	12,750,000	2023/2024
		24 Th May, 2024	12,750,000	2023/2024
		Total	51,000,000	
b.	Capitation			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		28 Th September, 2023	2,780,000	2023/2024
		18 Th January, 2024	2,289,000	2023/2024
		31 St January, 2024	2,289,000	2023/2024
		31 St January, 2024	2,616,000	2023/2024
		26, February, 2024	2,616,000	2023/2024
		26, February, 2024	2,289,000	2023/2024
		24 Th May, 2024	3,585,000	2023/2024
		Total	18,464,000	
c.	Development Grants			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate

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

Finance Officer

Sign *AW*

Principal

Sign *[Signature]*



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APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

ST JOSEPH'S NYANG'OMA	Date received as per bank statement	Nature: Recurrent/Dev elopment/Othe rs	Total Amount - KES	Statement of Financial Performance	Capital Fund	Receivable s	Total Transfers during the Year
Ministry of Education		Recurrent	51,000,000	51,000,000	0	0	51,000,000
Ministry of Education		Capitation	18,464,000	18,464,000	0	0	18,464,000
Ministry of Education		Development	0	0	0	0	0
Ministry of Education		Direct Payment	0	0	0	0	0
			0	0	0	0	0
Total			69,464,000	69,464,000	0	0	69,464,000

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