

REPUBLIC OF KENYA



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CLERK-AT THE-TABLE:	J. LEMERELLE

THE AUDITOR-GENERAL

ON

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

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

ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-
NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2025



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

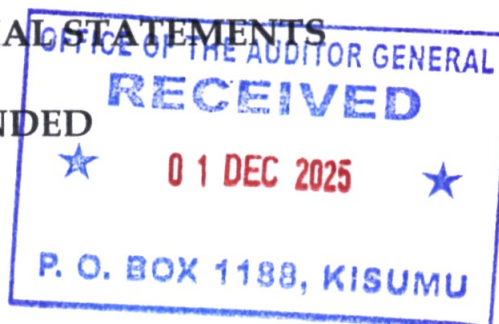
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**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-
NYANG'OMA**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
30TH JUNE, 2025**



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

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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

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evolving mandate of the institute and the volatile social, economic, and technological environment impacting the institute.

Vision, Mission and Core Values

Vision

To be a global centre for 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.

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- II. Ensure compliance with the TVET Act 2013 and other relevant statutory and safety requirements.
- III. Endeavour to always maximize customer satisfaction with services provided by St Joseph's Technical 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. Mary Atieno Aloka
5.	Dean of Students	Mrs James Ouma
6.	Finance Officer	Irene Oluoch
7.	Procurement Officer	Kevin Ogolla
8.	Human Resource Officer	Jessicah Onyango

(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.

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

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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 <p>Ms. Christine Lusike Nalianya</p> <ul style="list-style-type: none"> • Bachelor of Science in Information Technology • Board Member • Member is Executive 	<p>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.</p>
 <p>Mr. Peter Omari Kebiro.</p> <ul style="list-style-type: none"> • Bachelor of Business Administration. • CPA (K) • CFA(K) • Board Member • Member is Executive 	<p>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.</p>
 <p>Mr. Lucas Ocharo.</p> <ul style="list-style-type: none"> • Post Graduate Diploma in Leadership. • Bachelor of Education • Board Member • Member is Executive 	<p>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.</p>

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 <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 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 <p>CCNA</p> <p style="text-align: center;">Board Member</p> <p>Member is Executive</p>	<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>
 <p>Ms. Colleta Omondi</p> <ul style="list-style-type: none"> • Masters of Science Community Studies & Extension • BSc Agricultural Education & Extension. • Principal/Secretary Board • Not a member of ICS 	<p>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</p>

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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, 2025 and the attendance to those meetings by members is as shown below.

BOARD MEMBER	MEETING ATTENDANCE			
	Meeting	Meeting	Meeting	Meeting
	13 th July, 2024	18 th October, 2024	10 th January, 2025	11 th April, 2025
Sr. Consolata Aloo	Present	Present	Present	Present
Ms. Christine N.L Nalianya	Present	Present	Present	Present
Adv. Charles Onyango	Absent	Present	Present	Absent
Mr. Mathias Muema	Present	Present	Present	Present
Mr. Lucas Ocharo	Present	Absent	Absent	Present
Mr. Peter Omari Kebiro	Present	Present	Present	Absent
Mr. Steven William Oyucho	Present	Present	Present	Present
Ms. Colleta Omondi	Present	Present	Present	Present
Mr. John Wamae	Present	Present	Present	Present

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The number of Board committees' meetings held during the period ending 30th June, 2025 and the attendance to those meetings by members are as shown below.

Education, Training, Research & Discipline Committee

BOARD MEMBER	MEETING ATTENDANCE			
	Meeting 09 th July,2024	Meeting 21 st September,2024	Meeting 6 th January,2025	Meeting 28 th March,2025
Adv. Charles Onyango	Absent	Present	Present	Absent
Mr. Mathias Muema	Absent	Present	Present	Present
Mr. Lucas Ocharo	Present	Present	Present	Present
Mr. Steven Oyucho	Present	Present	Present	Present
Mr. John Wamae	Present	Present	Present	Present
Ms. Colleta Omondi	Present	Present	Present	Present

Finance & Development Committee

BOARD MEMBER	MEETING ATTENDANCE			
	Meeting 05 th July,2024	Meeting 05 th October,2024	Meeting 3 rd January, 2025	Meeting 4 th April, 2025
Mr. Steven Oyucho	Present	Present	Present	Present
Mr. Peter Kebiro	Present	Present	Present	Present
Ms. Christine Nalianya	Present	Present	Present	Present
Ms. Colleta Omondi	Present	Present	Present	Present
Mr. John Wamae	Present	Present	Present	Present

Audit Risk & Governance committee.

BOARD MEMBER	MEETING ATTENDANCE			
	Meeting 05 th July,2024	Meeting 05 th October,2024	Meeting 3 rd January, 2025	Meeting 4 th April, 2025
Mr. Mathias Muema	Present	Present	Present	Present
Adv. Charles Onyango	Absent	Absent	Present	Absent
Mr. Lucas Ocharo	Present	Present	Present	Present
Austine Mwalo	Present	Present	Present	Absent



.....
Sr. Consolata A. Aloo

BOG chair









.....
Ms. Colleta Omondi




Principal

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3. MANAGEMENT TEAM

2. 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. Michael Osio	Deputy Principal Academics	Bachelor of Education (Science)
	Ms. Mary Atieno Aloka	Registrar	Bachelor of Science - Clothing Textile & Interior Design

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	<p>Mr. James Ouma</p>	<p>Dean Of Students</p>	<p>Bsc. Food Nutrition & Dietetics Post Graduate Diploma in Technical Education</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>
	<p>Ms. Jessicah Onyango</p>	<p>Human Resource Officer</p>	<p>Bachelors of Commerce- Human Resource Management.</p>

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4. CHAIRMAN'S STATEMENT

St. Joseph's Technical Institute for the Deaf, Nyang'oma continues to deliver its role as one of Kenya's premier technical institutions under the Ministry of Education's State Department for Technical and Vocational Education Training (TVET). Guided by our core mission to equip integrated learners, including those with special needs, with modern technical skills, knowledge, and positive attitudes for self-reliance, we are committed to sustained growth and excellence.

Our Board of Governors (BOG) remains proactive in its governance role, providing strategic oversight and supporting the institute's continuous advancement towards ISO certification. To this end, robust internal controls have been established through comprehensive policies and manuals, such as the Academic Policy, Finance Manual, Procurement Plan, and Human Resource Policies, among others. These governance tools ensure institutional accountability and operational effectiveness.

In alignment with our strategic vision to elevate the institute's regional and international profile, the Board has accelerated initiatives aimed at increasing student enrolment and institutional visibility. Notable among these initiatives is the completion and commissioning of the hospitality block at our Kopolo Campus this quarter. This significant milestone, supported by the Kenyan Government, addresses the long-standing issue of congestion at our main campus and is anticipated to attract more learners to our hospitality courses.

Key Developments for the year, 2025

1. Introducing Demonstration Farming in the Community: Understanding the critical role

agriculture plays in community development and sustainability, we have introduced a community demonstration farming project. This initiative, established on the institute's Wagusu land, showcases best practices in modern, sustainable farming techniques such as organic farming, drip irrigation, and crop diversification. The project has been well-received by local community and students alike, providing practical training opportunities and enhancing food security.

2. Completion and Handover of the Hospitality Block at Kopolo Campus: This quarter marked a historic achievement as we completed and officially took possession of the newly constructed hospitality block at Kopolo Campus.

Challenges and Mitigation Measures

Despite commendable strides, several challenges persist, including inadequate funding for fully implementing market-responsive TVET programs, difficulties in fee collection, particularly from trainees with disabilities, irregular disbursement of government grants, lack of a male learners' hostel, deterioration of incomplete structures at Kopolo Campus, and the absence of a utility vehicle for daily institutional operations. The Board however, remains committed to mitigating these challenges through strategic resource mobilization and by enhancing internally generated income streams.

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Initiatives still underway include the expansion of mechanical production units, carpentry and construction sections. These internal revenue streams are expected to significantly alleviate immediate financial constraints. In conclusion, the Board of Governors reaffirms its dedication to making St. Joseph's Technical Institute for the Deaf, Nyang'oma a centre of excellence in technical and vocational education, empowering learners towards self-reliance and meaningful participation in the society.



Chairperson Board of Governors

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

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1. REPORT OF THE PRINCIPAL

ENROLLMENT AND EXAMINATION DATA

The Institutional enrolment as at the end of the period ended 30th June, 2025, is at 649 trainees. The summary of the enrolment is shown in the table below.

RE: TRAINEES ENROLMENT PER DEPARTMENT AS AT 30TH JUNE, 2025

NO	DEPARTMENT	MALE	FEMALE	TOTAL
01	MECHANICAL AND AUTOMOTIVE ENGINEERING	90	7	97
02	ELECTRICAL AND ELECTRONICS ENGINEERING	80	8	88
03	BUILDING AND CIVIL ENGINEERING	110	16	126
04	HOSPITALITY AND TOURISM	17	118	135
05	FASHION DESIGN	2	61	63
06	COSMETOLOGY	4	64	68
07	COMPUTING AND INFORMATICS	23	33	56
08	LIBERAL STUDIES	01	15	16
	TOTAL	327	322	649

EXAMINATION REPORT

During the July/August 2024 trade test period Institution booked a total of 42 candidates for the August 2024 series Trade Test Examinations, a total of 112 candidates for the KNEC July 2024 series Technical Examinations and 33 candidates were booked for the CDACC Assessments. The results for the KNEC, NITA and CDACC exams for the July/August 2024 are shown in the table below. The Institution has also booked a total of candidates 111 Nov/December 2024 series KNEC examinations, 47 candidates for the Nov/Dec 2024 CDACC assessments and 88 Candidates for the December 2024 Trade test examinations. Booking for KNEC, NITA and CDACC April 2025 Assessments are ongoing. The examination data is summarized as shown in the table below

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
NITA	August 2024	42	95.0
KNEC	June/July 2024	112	59.82

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CDACC	June/July 2024	33	80.23
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In the November/December 2024 trade test period Institution booked a total of 88 candidates for the December 2024 series Trade Test Examinations, a total of 111 candidates for the KNEC November/December 2024 series Technical Examinations and 47 candidates were booked for the CDACC Assessments. The results for the KNEC, NITA and CDACC exams for the November/December 2024 are shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	Nov/Dec 2024	111	79.00
CDACC	Nov/Dec 2024	47	40.42
NITA	December 2025	88	96.00

The Institution booked a total of candidates 83 March/ April 2025 series KNEC examinations, 57 candidates for the March/ April 2025 CDACC assessments and 31 Candidates for the April 2025 Trade test examinations. Booking for KNEC, NITA and CDACC August 2025 Assessments are ongoing.

The results are as shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	March/ April 2025	83	92.80
CDACC	March/ April 2025	57	69.79
NITA	April 2025	31	93.55

The Institution has also booked a total of candidates 61 July/ August 2025 series KNEC examinations, 124 candidates for the July/ August 2025 CDACC assessments and 77 Candidates for the August 2025 Trade test examinations. Booking for KNEC, NITA and CDACC November/December 2025 Assessments are ongoing.

PRODUCTION UNIT

Production units owned by the Institute currently are from six academic departments out of eight. They include, ICT Services, Hair and beauty therapy services, Carpentry & Joinery production, Hospitality unit, Agribusiness, Mechanical production, Bus hire and canteen, Broiler Chicken (For the year ended there were no production for the chick due to massive deaths, though we are geared to start off in the new financial year). The broiler chicken is majorly produced for internal consumption to improve on the trainees' diet and for trainee practical lessons.

During the quarter ended 30TH June, 2025 the production units performed as below

DETAILS	TOTAL AMOUNT KSHS
Production Units	1,06,877

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Tender Sales	22,000
Rental Income	162,820
TOTAL	1,201,697

We look forward to a more productive units in the future

SPORTS

During the 2nd quarter, Kenya Association of Technical Training Institutions (KATTI) organized the KATTI National Season 3 ball games held at Siaya Institute of Technology from 29th October to 2nd November, 2024. The institution participated under special category (H.I) and was ranked at position one (1) overall. A total of 47 trainees participated.

1. Handball men - position 3
2. Handball ladies - position 1
3. Volleyball men - position 1
4. Volleyball ladies - position 1

Certificates and trophies were awarded to the participants.

During the 3rd quarter financial year 2024/2025, Kenya Association of Technical Training Institutions (KATTI) organized the KATTI Lake Regional Drama Festivals held at Mawego National Polytechnic from 7th March to 10th March, 2025. The institution participated under special category (H.I) in 5 items and 1 item under regular category. A total of 30 trainees participated.

SNE ITEMS

5. Play in KSL - position 1
6. Modern Creative Dance - position 1
7. Solo Dance - position 1
8. Solo verse - position 1
9. Mime - position 1

REGULAR ITEM

1. Solo verse - position 10 (55%)

We were privileged to receive Adjudicators award in Modern Creative Dance. It was the best in the festival. Certificates and trophies were awarded to the participants. The Institution also presented participants to the Regional KATTI Drama Festivals/KNDFE at Mawego national polytechnic in Homabay county from 7th to 10th March 2025. We presented 30 trainees for the participation. We presented PLAY IN KSL, MODERN DANCE, SOLO VERSE, MIME AND SOLO DANCE and we were ranked position 1 regionally thereby awarded trophy and certificates.

During the fourth quarter financial year 2024/2025, Kenya Association of Technical Training Institutions (KATTI) organized the National KATTI Drama Festivals/KNDFE

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at Rift valley national polytechnic in county from 8th to 13th April 2025. We presented 25 trainees for the participation. We presented PLAY IN KSL and we were ranked position 1 nationally thereby awarded trophy and certificates by KNDFE.

In the same financial year 2024/2025, Kenya Association of Technical Training Institutions (KATTI) organized the regional KATTI Athletics and indoor games championship at Asumbi TTC hosted by Asumbi TTC from 2nd to 5th May 2025. We participated under regular categories, thereby awarded certificates by KATTI.

We also participated in the, Kenya Association of Technical Training Institutions (KATTI) National KATTI Athletics and indoor games championship at Afraha stadium hosted by rift valley national polytechnic from 11th to 15th June 2025. We participated under special category and thereby awarded certificates of merit and participation by KATTI.

RESEARCH & INNOVATION ACTIVITIES

The institution 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 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.

In 2025, we are expecting to put in place a research to commercialization strategy for trainers and trainees through capacity building to enable us ensure our innovations and products are turned to viable business ventures. We also intend to collaborate with other institutions on other areas in research especially leveraging AI in solving problems we face as an institution and community.

There have been no major TVET fairs on research and innovation that have taken place outside the institution in quarter three and four. However, in February, there were 13 innovation proposals that were vetted and approved to be showcased at the Regional TVET Fair 2025.

The fabrication of such innovations is ongoing as we expect to participate in the forthcoming TVET fairs.

The research coordinator and the Deputy Principal Administration had the opportunity to visit Kiambu National Polytechnic for benchmarking during their Open day, Skills competition, and Innovation.

We gathered valuable insights that will help us organize and conduct our 1st Open Day.



**Ms. Colleta Omondi
Principal**



3. 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 2024/2025 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
	To promote use of	List/report of ICT trained/	Installation of ICT facilities	On-going

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	ICT in training and research	Compliant personnel, Procurement reports	inall departments, Internet connectivity and networking	
	To enhance access and equity to quality TVET	Purchase of learning resources, Acquisition of courses curricularfrom CDACC, Recruitment of staff, Admission of trainees	Purchase of learningresources, Acquisition of course, curricularfrom CDACC, Recruitment of staff, Admission of trainees	Lecture timetables in place, Records of lesson attendance, Appointment letters of recruited staff, Number of programs launched
Pillar3: Infrastructure Development	To expand physical infrastructure and human resources to meet current and expanding needs of the Institute	Infrastructure plans and designs, Handing over certificate upon completion, Transformerinstalled, Power available atthe campus	Develop infrastructure plansand designs, Continue with construction of Civil, engineering Workshop at Kopolu and completion of Ramogi Campus, Construct new offices in main camp	Improved service delivery, Increased capacity for quality service delivery, On-going
Pillar4: Research, Innovation and Greening	To adapt the use of ICT and related technologies for training, Research and Innovation	Efficiency in service delivery, Increasedresearch activities, Ease of access toinformation, Increased Awareness, Increased research, Increased research productivity,	Develop a Research and innovation policy, Operationalize Research office, Constitute a Research&Innovation Committee, Undertake Institutional research capacity assessment (IRCA), Implement recommendations ofIRCA Undertake stafftraining on research and innovation.	Research and innovation policy in place, Functional researchoffice in place, Appointment letters, IRCA Report, Enhanced research capacity, Number of staff trained
	To undertake research and innovation that	Research andinnovation policy in place, Functional researchoffice in	Develop a Research and innovation policy,	Increased research, Increased research

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	supports trainings and sustainable development	place, Appointment letters, IRCA Report, Enhanced research capacity, Number of staff trained	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	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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Pillar5: Organizational Capacity And Networking	To attract and retain skilled, motivated and productive staff to meet the need of integrated learners	TNA report Approved training plan, No. of staff trained, Training reports, Succession policy in place, No. of employee mentored/coached, Revised scheme of service, Approved revised salaries and benefits structure	Undertake training needs assessment (TNA), No. of staff trained, Training reports, Succession policy in place, No. of employee mentored/coached, Revised scheme of service Approved revised salaries and benefits structure	Increased staff productivity, Improved trainee performance
	To Increase SJTTID Funding	Funding proposals submitted to Government, Level of financial support received, Development partners' /industry players mapping (Material testing, Value addition) Level of implementation of recommendations No. of IGAs in place Amount generated from new IGAs Level of uptake of products/services Amount of revenue generated	Develop budget proposals in line with Vision 2030 projects, Lobby for increased government funding, Identify development partners' /industry players and programme areas of interest, Establish new IGAs, Undertake marketing of IGAs products and services	Increased Budget allocation from government, Increased programs/project funding On-going

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4. 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.

b) Board Meetings

The number of Board meetings held up to the period ended 30th June, 2025 and the attendance to those meetings by members is as shown below.

BOARD MEMBER	MEETING ATTENDANCE			
	Meeting	Meeting	Meeting	Meeting
	13 th July, 2024	18 th October, 2024	10 th January, 2025	11 th April, 2025
Sr. Consolata Aloo	Present	Present	Present	Present
Ms. Christine N.L Nalianya	Present	Present	Present	Present
Adv. Charles Onyango	Absent	Present	Present	Absent
Mr. Mathias Muema	Present	Present	Present	Present
Mr. Lucas Ocharo	Present	Absent	Absent	Present
Mr. Peter Omari Kebiro	Present	Present	Present	Absent
Mr. Steven William Oyucho	Present	Present	Present	Present
Ms. Colleta Omondi	Present	Present	Present	Present
Mr. John Wamae	Present	Present	Present	Present

c) 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

d) 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.

e) 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

f) 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

g) 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

h) 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, 2025 St. Joseph's Technical Training Institute for the Deaf- Nyang'oma, is yet to do evaluation.

i) Conflict of interest

During the period ended 30th June, 2025 the Board members had no conflict of interest reported

j) 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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k) 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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5. MANAGEMENT DISCUSSION AND ANALYSIS

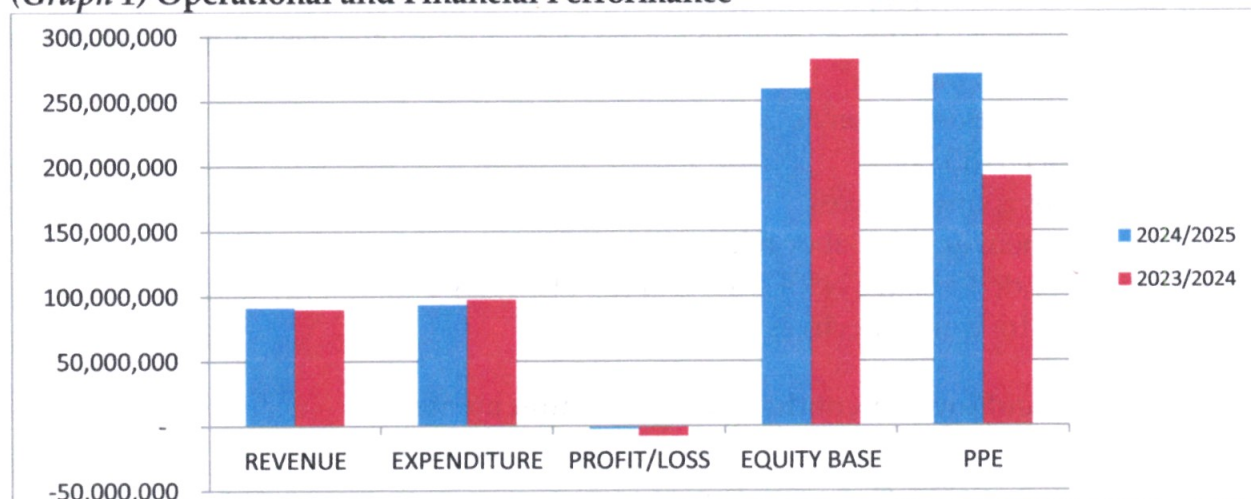
Operational and Financial Performance

The operational and financial performance of St Joseph's Technical Training Institute for The Deaf Nyang'oma for the period ended 30th June, 2025 can be explained using 5 components as shown in table 1 and graph 1 below.

(Table 1) Operational and Financial Performance

DETAILS	2024/2025	2023/2024
REVENUE	91,335,525	89,794,301
EXPENDITURE	93,577,819	97,528,758
PROFIT/LOSS	- 2,242,294	- 7,734,457
EQUITY BASE	259,442,456	281,951,289
PPE	270,798,758	192,105,180

(Graph 1) Operational and Financial Performance



i) Revenue

During the period ended 30th June, 2025, St Joseph's Technical Training Institute for The Deaf Nyang'oma earned Kshs 91,335,525

ii) Expenditure

During the period ended 30th June, 2025, St Joseph's Technical Training Institute for The Deaf Nyang'oma incurred a total of Kshs. 93,577,819 as expenses.

iii) Deficit

During the period ended 30th June, 2025, St Joseph's Technical Training Institute for The Deaf Nyang'oma operated at a deficit of Kshs - 2,242,294

iv) Equity Base

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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, 2025, St Joseph's Technical Training Institute for The Deaf Nyang'oma had equity base worth Kshs 259,442,456

Property Plant and Equipment

During the period ended 30th June, 2025, St Joseph's Technical Training Institute for The Deaf Nyang'oma had assets at net value worth Kshs 270,798,758

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, SHA/SHIF, HOUSING LEVY.
- National treasury directives

Key projects and investment the institution implemente

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	24,536,400 GOK, Internal	46%	Le-Brilliance Enterprises	46,099,007.84

The balance expected from the Government from the Initial Bills of Quantities is Kshs, 28,933,887. Since the original rates for materials now do not apply due to time factor (six years to date, the Institute sourced to revise the BQs with current rates. This informs the Figure Kshs. 46,099,007.84

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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) 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.

ii) 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.

iii) 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.

iv) Liquidity risk

Liquidity risk is the risk that the institute will not be able to meet its financial obligations as and when they fall due. Due to the dynamic nature of the institute business, the institute maintains flexibility in funding by maintaining availability under committed credit lines. The institute's approach when managing liquidity is to ensure as far as possible that it will have sufficient liquidity to meet its liabilities when due without incurring unacceptable losses or risk damage to the institute's reputation. However, external factors such as no fee payment by students due to economic hard times do create serious constrain on the liquidity of the institute during the financial under review.

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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, 2025 there were no pending bills

Financial Probity and serious governance Issues

During the period ended 30th June, 2025 the Board Members had no conflict of interest reported during the period.

By order of the Board



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



June, 2025

6. 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;

✓ **Production units**

✓ The Production units owned by the Institute currently are from six academic departments out of eight. They include, ICT Services, Hair and beauty therapy services, Carpentry & Joinery production, Hospitality unit, Agribusiness, Mechanical production, Bus hire and canteen, Broiler Chicken (For the year ended there were no production for the chick due to massive deaths, though we are geared to start off in the new financial year). The broiler chicken is majorly produced for internal consumption to improve on the trainees' diet and for trainee practical lessons.

✓ **Poultry project**

✓ This project has been doing well in the previous period though in the ended year, 2025 we faced massive deaths of chick and slowed the project. We look forward to revamp it in the year 2026. It's majorly supplementing the food program of the institution, majorly meals for students and staff and also used for practical sessions. We look forward to do large scale production

✓ **Canteen**

The Institute has operated the canteen with its clients majorly staff and trainees. This is a viable and workable project, which will add to the wealth of the institution

✓ **Farm**

St. Joseph Institute for the Deaf, has a farm with varied agricultural activities. We rear goats, sheep and local chicken. The farm is also ploughed, one for studies and also used as a sustainability strategy for the Institute since the farm products are used to supplement feeding and practical sessions.

Below are some of the activities the institute undertook during the financial year, farm activities

Department of Agriculture, Food Security, Livestock & Blue Economy

#Long Rains Campaign 2025
Welcomes you to a

Farmers
Field Day

Promote Inclusion in Climate Smart Technologies & Agribusiness

St. Joseph Technical Institute for the Deaf (Nyang'oma)
Central Sakwa Ward, Bondo Sub County

Friday 20th June 2025

9am

Siaya Agriculture Sector

Fig 1: Field day held by the Institute: community engagement

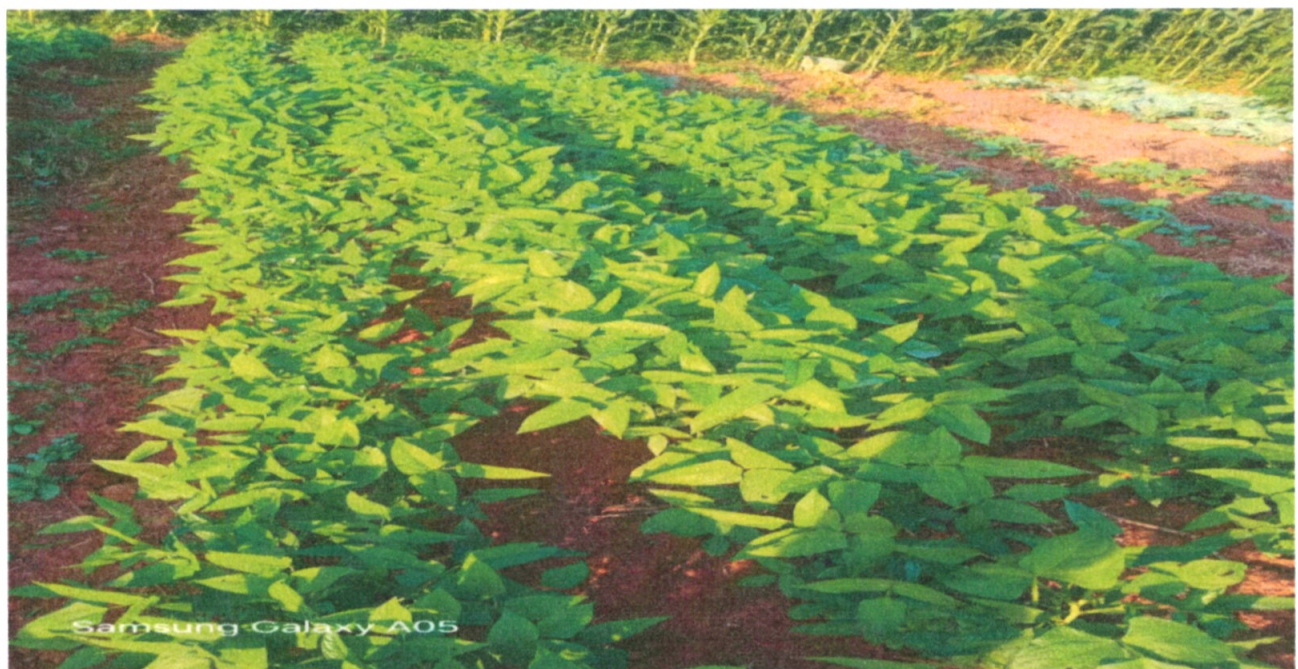


Fig 2:



Fig 3: Trainees involved in tree planting



Fig 4 Trainees preparing tree seedbed



Fig



Fig: Kales grown in the farm



Fig: Kales and Cassava grown in the farm



Fig: Maize grown in the farm

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, 2025 is the inflation experienced in the country for the past three 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;

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

For the ended year, the Institute participated in environmental conservation activities, majorly, tree planting. Photos below;

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.

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- 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.

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 MAR 2026	DAY: WEDNESDAY
TABLED BY:	LEADER OF MAJORITY PARTY HON. OWEN BAYA MP
CLERK-AT THE-TABLE:	J. LEMERELLE

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH
JUNE, 2025**

7. REPORT OF THE BOARD OF GOVERNORS

The Board members submit their report together with the audited financial statements for the period ended 30th June, 2025, 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 ,2025 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, 2025 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



**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH
JUNE, 2025**

8. 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 2024/2025. 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, 2025. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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, 2025, 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:

BOG chair



BOG Secretary

REPUBLIC OF KENYA

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



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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON ST. JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF - NYANG'OMA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Joseph's Technical Training Institute for the Deaf - Nyang'oma set out on pages 1 to 29, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and

Report of the Auditor-General on St. Joseph's Technical Institute for the Deaf - Nyang'oma for the year ended 30 June, 2025

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Joseph's Technical Training Institute for the Deaf – Nyang'oma as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation and Inaccuracies of Financial Statement

Review of the annual report and financial statements revealed the following inaccuracies:

- i. The statement of changes in net assets reflects opening balance of Kshs.267,253,407, which is different from Kshs.281,951,289 in the prior year audited balance.
- ii. The statement of comparison of budget and actual amounts reflects an unbalanced budget, where the final budgeted total revenue of Kshs.182,070,441 and the total expenditure final budget of Kshs.113,096,706 resulted to unreconciled difference of Kshs.68,973,735.
- iii. The statement of financial performance reflects an amount of Kshs.56,849,510 relating to use of goods and services, while the supporting ledger balances reflected an amount of Kshs.53,904,438, resulting to unreconciled variance of Kshs.2,945,072.

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

2. Over expenditure on Repairs and Maintenance

The statement of financial performance and as disclosed in Note 12 to the financial statements reflects repair, maintenance & improvement expenditure of Kshs.6,960,152. Analysis of the actual expenditure and the approved budget revealed that management exceeded the approved budget of Kshs.3,957,830 by Kshs.3,002,282. No reason was given for this over expenditure.

In the circumstances, the accuracy, legality and completeness of repairs and maintenance expenditure of Kshs.6,960,152 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amount reflects final budget and Actual on comparable basis of Kshs.182,070,441 and Kshs.116,183,369 respectively resulting into underfunding of Kshs.65,887,072 or 36% of the budget. Similarly, the institute expended Kshs.86,671,149 against an approved budget of Kshs.182,070,441 resulting to under expenditure of Kshs.95,399,292 or 52 % of the budget. Further, the Fund did not include budget carryovers amount of Kshs.19,684,994 in its actual on comparable basis amount. This omission resulted in an incomplete representation of actual available resources, potentially affecting budget execution.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management had not resolved the issues as at 30 June, 2025 as detailed:

	FY	Issues
1	2014-2025	Inventories
2		Property, Plant and Equipment
3	2014-2025	Refundable Deposits from Customers
4	2014-2025	Procurement Irregularities in Repair and Maintenance
5	2014-2025	Non-compliance with Requirements in Ethnic Diversity
6	2014-2025	Exclusion of Disadvantaged Groups in Annual Procurement Plan
7	2014-2025	Long Outstanding Receivables from Exchange Transactions
8	2014-2025	Irregularities in Procurement of Assets
9	2014-2025	Failure to approve budget
10	2014-2025	Lack of Offsite Data Back-up Recovery Plan
11	2014-2025	Inadequacies in the Scope of work covered by Internal Audit Function
12	2014-2025	Insufficient Meetings held by the Audit Committee

Other Information

The Management is responsible for the Other Information set out on page iii to XLI 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.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Award of Tender

Included in Property, Plant and Equipment is an amount of Kshs.278,000 for the supply and delivery of a wood bandsaw machine for training purposes for the months of August and September, 2024. Review of the procurement method used revealed that Request for Quotation (RFQ) was used and Techub Control was awarded the tender despite not appearing in the list of prequalified suppliers. This is contrary to Sec 106(2) of Public Procurement and Assets Disposal Act, 2015 which states an accounting officer of a procuring entity shall give the request to such persons as are registered by the procuring entity.

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

2. Termination of the Stalled Project- Kopolo Campus

As previously reported, the Kopolo Campus project was initiated and financed by the Ministry of Education in 2018 but stalled in 2019. The proposed twin workshop, classrooms, and office block under 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 an expected completion period of one (1) year. However, works valued at Kshs.22,362,210, representing 41% completion, confirmed that the project completion period had lapsed.

However, the following issues were noted:

- i. The audit attributes the stalled project to the failure by the Ministry of Education to budget for incomplete projects before commencing new ones. This is contrary to Regulation 56(1)(2) of the PFM Regulations (National Government), 2015, which states that a national government entity may enter into a contract that imposes financial obligations beyond a financial year only if: (a) the accounting officer discloses all finalized and signed contracts at the beginning of the financial year, and (b) such contracts are budgeted for first before new projects are budgeted for by the accounting officer of the national government entity.
- ii. During the year under audit, the institute paid Kshs.2,307,744 to the Contractor (Le-Brilliance Enterprises Ltd), being outstanding dues for measured works and retention fees amounting to Kshs.1,206,510 and Kshs.1,101,234 respectively. Audit confirmed that the management terminated the contract through a letter filed and signed by the Sub-County Clerk of Works. However, no supporting evidence such as a notice of termination, the contractor's acceptance of termination, or a legal opinion from the Office of the Attorney General was provided.
- iii. It was further noted that the release of retention money withheld in 2018 and 2019 was paid from the KCB main account instead of the retention account, posing a risk of commingling of funds and misuse of public resources.

In the circumstances, it was not possible to confirm the regularity and completeness of the termination process of the stalled project.

3. Proposed Construction of a Hospitality Block

Included under capital work in progress is the newly added assets for the proposed construction of a Hospitality Block totaling Kshs.80,039,745.17 out of the contract sum of Kshs.92,330,418. The project was procured and funded by the Ministry of Education- SDTVET with commencement date 13 October, 2023 and completion date 30 October, 2024, with a defect liability period expected to run up to 30 October, 2025. The site was handed over on 16 May, 2025 to the Institute and the taking over certificate signed by both parties the Contractor Chaju Builders Ltd and the Institution.

However, the audit confirmed the following pending issues;

- i. The principal letter to the project consultant (M/s Dama Services Ltd) dated 27 May 2025 identified some snag lists that needed to be rectified for the building to be in a usable state. This letter was after handing over of the site.
- ii. However, as at the time of audit on November, 2025, the contractor had not rectified some of the pending issues such as;
 - a) External works main entrance section including paving slabs.
 - b) Pending works to the grease trap.

- c) External paint works; paint an additional coat to the exterior surfaces, make repairs to cracks appearing to window putty, paint additional coats to steel windows and steel doors.
- d) Plaster and paint the section of the partition wall showing at the window on first floor hallway.
- e) Plumbing provision in the kitchen.
- f) Complete installing signages to washrooms and ducts.
- g) Repaint all curtain rods.
- h) Paint internally all steel doors and windows as per specifications.
- i) All doors to be sanded and revarnished.
- j) Complete roof gutter.
- k) Complete the tiling of internal walls in the laundry area, kitchen area and ablution walls at the washroom areas.
- l) Install all mechanical and plumbing works to completion as per the Mechanical Engineers specifications and any other defects noted in the snag list.

The contractor did not complete all defect rectifications prior to the expiry of the practical completion stage, and there appears to have been inadequate follow-up and contract enforcement by the project consultant and the institution during the defect liability period.

In the circumstances, the delayed completion of pending works may render the building partially unusable, affecting planned service delivery and consequently deterioration of uncorrected works may lead to future premature repair and maintenance costs.

4. Cash Procurement Using Imprest

Review of sampled payment vouchers under Repairs and maintenance expenses revealed that Management issued imprests totaling Kshs.863,311 to various officers for cash purchases of goods and services. It was further noted that some of the procured items exceeded the allowable low value procurement rule of Kshs.50,000 item per financial year. Further, review of the surrender documents revealed that the imprest holders did not maintain an updated memorandum cash book and the receipts were not supported by electronic tax register receipts. Cash purchases increases risk of fake receipts for non- existent items and therefore susceptible to abuse.

In the circumstances, use of frame work agreement for supply of goods and services would have been more preferable.

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 effects of the matter 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

Lack of Segregation of Duties in the Billing of Student Fees

The statement of financial performance and as disclosed in Note 7 of the financial statements reflect revenue from rendering of services -fees from students amount of Kshs.34,385,321. Review of the ledgers revealed that total invoices generated during the year amounted to Kshs.49,067,099, while credit notes(reversals) amounted to Ksh.14,681,778. A scrutiny of the process used to pass the credit notes revealed that the billing Accountant is the one who initiated, passed and recorded the credit notes. This state of affairs implies that there is no segregation of duties in the billing and creation of credit Notes which undermines the integrity of the billing process. The action is in contravention of Regulation 23.(1)(c) of Public Finance Management Regulations 2015, states the accounting Officers shall, in accordance with Article 226(2) of the Constitution and section 68(1) of the Act, be accountable to the National Assembly for maintaining effective systems of internal control and the measures taken to ensure that they are effective.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the 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.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2025**

**10. STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30TH
JUNE, 2025**

	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the National Government – grants	6	52,968,744	51,000,000
Conditional Donation Grant	6	2,779,763	2,780,000.00
Total Revenue from non-exchange transactions		55,748,507	53,780,000
Revenue from exchange transactions			
Rendering of services- Fees from students	7	34,385,321	35,348,982
Sale of goods	8	1,201,697	665,319
Revenue from exchange transactions		35,587,018	36,014,301
Total revenue		91,335,525	89,794,301
Expenses			
Use of goods and services	9	56,849,510	50,349,174
Employee costs	10	20,660,927	17,979,017
Board Members Allowance	11	2,148,615	1,814,906
Depreciation and amortization expense	13	6,906,670	8,820,002
Repairs and maintenance	12	6,960,152	4,761,922
Finance costs	14	51,945	49,437
Bad debts written off	15	-	13,754,300
Total expenses		93,577,819	97,528,758
Net Surplus/(deficit) for the year		- 2,242,294	- 7,734,457

(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: 28Th November, 2025



.....
Finance Officer

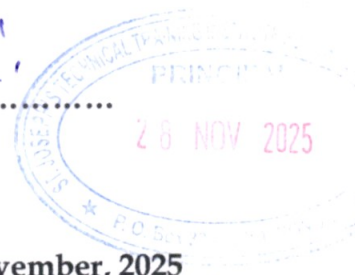
ICPAK No 27066

Date: 28Th November, 2025



.....
Principal

Date: 28Th November, 2025



ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH
JUNE, 2025

11. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2025

Details	Notes	2024/2025	2023/2024
			Kshs
Assets			
Current assets			
Cash and cash equivalents	16	16,969,080	33,780,511
Receivables from exchange transactions(net)	17	50,804,578	60,944,091
Receivables from non-exchange transactions(net)	18	536,035	692,802
Inventories	19	3,269,555	4,536,739
Total Current Assets		71,579,247	99,954,143
Non-current assets			
Property, plant and equipment	22	267,641,158	192,105,180
Capitalized Software	22	3,157,600	-
Total Non-current Assets		270,798,758	192,105,180
Total assets		342,378,005	292,059,323
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	21	-	2,199,782
Refundable deposits from customers	20	11,356,302	7,908,252
Total Current Liabilities		11,356,302	10,108,034
Non-current liabilities			
Total liabilities		11,356,302	10,108,034
Capital and Reserves			
Reserves		92,711,536	193,017,820
Accumulated surplus		70,831,158	73,073,452
Development Grant		80,039,745	-
Capital Fund		15,860,017	15,860,017
Total Capital and Reserves		259,442,456	281,951,289
Total Liabilities and Capital & Reserves		270,798,758	292,059,323

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







.....
Chair BOG

.....
Finance Officer
ICPAK No 27066

.....
Principal

Date: 27th August, 2025

Date: 27th August, 2025

Date: 27th August, 2025



ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2025

12. STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30TH JUNE, 2025

				Development Grants/Fund	Development Grants/Fund	
Balance b/f at July 1, 2023	158,191,518		80,807,909	15,860,017	-	254,859,444
Stock Adjustment	468,503		-	-		468,503
Total comprehensive income				-		-
Debtors Provision for the period(20%) Student	15,236,023			-		15,236,023
Debtors Provision for the period(20%) (Non-student)	115,467		-	-		-
			7,734,457			7,618,990
Un-presented cheque-supplier	4,308,427		-	-		4,308,427
Adjustment to Refundables				-		-
Balance c/d as at June 30, 2024	178,319,938	-	73,073,452	15,860,017	-	267,253,407
Balance b/f at July 1, 2024	178,319,938	-	73,073,452	15,860,017	-	267,253,407
Development Grant					80,039,745	80,039,745
Revaluation adjustment(PPE Schedule)	-					-
	72,773,248					72,773,248
Stock Adjustment			-	-		-
Total comprehensive income			-	-		-
			2,242,294			2,242,294
Debtors Provision for the period(20%) Student	-		-	-		-
	12,701,145					12,701,145
Debtors Provision for the period(20%) (Non-student)	-					-
	134,009					134,009
Adjustment to Refundable			-	-		-
Balance c/d as at June 30, 2025	92,711,536	-	70,831,158	15,860,017	80,039,745	259,442,456

ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED
30TH JUNE, 2025

13. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE, 2025

DETAILS		2024-2025	2023-2024
	Note		Kshs
Cash flows from operating activities			
Receipts			
Transfers from the National Government – grants	23	52,968,744	69,464,000
Transfers from the National Government – Capitation	23	13,701,925	
Transfers from the National Government – Scholarship	23	1,981,386	
Conditional Donation Grant	23	3,434,773	-
Rendering of services-Actual Fees from students	23	17,984,938	22,477,914
Sale of goods	23	725,772	497,754
Total Receipts		90,797,537.93	92,439,668
Payments			
Use of goods and services	9	56,849,510	48,149,392
Compensation of employees	10	20,660,927	17,979,017
Board Members Allowance	11	2,148,615	1,814,906
Repairs & Maintenance	12	6,960,152	4,761,922
Finance cost	15	51,945	49,437
Total Payments		86,671,149	72,754,674
Net cash flows from operating activities		4,126,388	19,684,994
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	-20937818.83	- 2,810,500
Net cash flows used in investing activities		- 20,937,819	- 2,810,500
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			
(Increase)Decrease in Non Exchange receivables			
increase (Decrease) in payables			
increase (Decrease) in refundable deposits			
Net cash flows used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		- 16,811,430	16,874,494
Cash and cash equivalents at 1 July 2024		33,780,511	16,906,017
Cash and cash equivalents at 30 June 2025		16,969,081	33,780,511

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15 STATEMENT OF COMPARISON OF BUDGET&ACTUAL AMOUNTS FOR YEAR ENDED 30TH JUNE, 2025

DETAILS	Original budget	Adjustments	Final budget	Actual cumulative	% Utilization
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025
Revenue	Kshs	Kshs	Kshs	Kshs	
Transfers from the National Government – grants	51,000,000	-	51,000,000	52,968,744	104
Transfers from the National Government – Capitation				13,701,925	
Transfers from the National Government – Scholarship				1,981,386	
Conditional Donation Grant	-	-	-	3,434,773	-
Transfers from the National Government – grants(Development)	37,033,735	-	37,033,735	-	-
Rendering of services- Fees from students	64,838,306	-	64,838,306	17,984,938	28
Accumulated Funds(2023/2024)	28,000,000	-	28,000,000	33,780,511	121
Sale of goods (Rent, Tender and Production)	1,198,400	-	1,198,400	725,772	61
Total Revenue	182,070,441	-	182,070,441	124,578,049	68
Expenditure					-
Compensation of employees	24,203,388	-	24,203,388	20,660,927	85
Use of Goods and services	76,875,488	-	76,875,488	56,849,510	74
Finance costs	60,000	-	60,000	51,945	87
Board Members Allowance	3,000,000	-	3,000,000	2,148,615	72
Repairs and Maintenance	8,957,830	-	8,957,830	6,960,152	78
Total expenditure	113,096,706	-	113,096,706	86,671,149	77
Capital Expenditure	68,973,735	-	68,973,735	20,937,819	30
Surplus	68,973,735	-	68,973,735	16,969,080	

NOTES: The Institute works with a budget forecast of revenue and expenditure. The Institute has control to the extent of internal revenue generated but no control of funds expected from line ministry. The funds received for this particular year has been utilized 86% (107,608,968/124,578,049). The items not achieved or implemented in the current year due to strained resources are prioritized in the subsequent year

14. 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, 2025

Standard	Effective date and impact:
<p>IPSAS 43: Leases</p>	<p><i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. The Institute did not have transactions related to this standard</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. The Institute did not have transactions related to this standard</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and</p>

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	<p>measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This standard is applicable to the extend of scope of IPSAS 17, the other areas not applicable to the Institute currently</p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The Institute applied this standard where applicable</p>

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ii. **New and amended standards and interpretations in issue but not yet effective in the period ended 30th June, 2025**

Standard	Effective date and impact:
IPSAS 47: Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. The Institute shall early adopt this standard where applicable
IPSAS 48: Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. The Institute shall early adopt this standard where applicable
IPSAS 49: Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. The Institute shall early adopt this standard where applicable
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. The Institute shall early adopt this standard where applicable

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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 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 2024/2025 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.

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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 2024/2025 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 2024/2025 did not carry out any internal valuation of its property plant and equipment.

The values are net book values of Kshs 270,798,758 after depreciation of Kshs 6,906,670 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.

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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

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- 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.

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 2024/2025, 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 2024/2025, 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.

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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.

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.

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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 2024/2025, St Joseph's Technical Training Institute for the Deaf Nyang'oma Cash and cash equivalents amounted to:

Cash and Cash Equivalents	Account Number	FY/2024/2025	FY/2023/2024
Bank Balances			
KCB Current account Main a/c	1103920030	7,191,015.01	23,606,178.02
KCB Bank Saving a/c	1131811933	7,115,278.75	4,857,598.75
KCB Bank Project account	1118253779	2,638,892.30	425,340.30
Total Bank Balances		16,945,186	28,889,117
Cash Balances			
Cash at Hand		23,894.00	114,463.00
Total cash Balances		23,894	114,463
Total cash and cash equivalents		16,969,080	29,003,580
Reconciliation Excerpt 2024			33,780,511

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 2023/2024 and 2024/2025 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		
Unconditional grants	FY/2024/2025	FY/2023/2024
1st quarter	8,079,953.00	12,750,000.00
2nd quarter	20,645,481.00	12,750,000.00
3rd quarter	8,081,103.00	12,750,000.00
4th quarter	16,162,207.00	12,750,000.00
Conditional Donation Grant	2,779,763.00	2,780,000.00
Total Government grants and Donations	55,748,507	53,780,000

7. Rendering of Services

Rendering of Services -Fees from students	FY/2024/2025	FY/2023/2024
Tuition	10,576,285.54	9,405,872.00
Personal Emoluments	2,303,849.00	3,874,235.00
Repair, Maintenance and Improvement	778,597.00	820,689.00
Local Travels & Transport	1,051,660.00	1,292,923.00
Electricity, Water & Conservancy	733,507.00	1,098,233.00
Medical and Insurance	2,306,573.00	-
Student Union Fees	45,000.00	99,601.00
Boarding Fees	3,587,025.53	8,746,782.00
Examination Charges	5,758,585.00	3,854,985.00
Arrears	1,015,185.85	-
Activity Fee	1,212,009.00	1,717,186.00
Attachment/ Medical	1,030,522.53	2,557,077.00
Lunch	530,783	-
Administration Cost	2,723,739	-
Graduation Fees	732,000	-
Registration fee	-	220,500.00
Student ID	-	28,600.00
Uniform	-	-
Internet fee	-	120.00
Administration cost	-	1,618,439.00
Library fees	-	620.00
Development/ Contingencies	-	13,120.00
Total Rendering of Services	34,385,321.45	35,348,982.00

8. Sale of Goods & Services

Sale of goods	FY/2024/2025	FY/2023/2024
Production Unit	1,016,877.00	343,519.00
Rent	162,820	298,800
Income from sale of tender	22,000.00	23,000.00
Total Sale of goods	1,201,697	665,319

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9. Use of Goods & Services

Use of Goods and Services	FY/2024/2025	FY/2023/2024
Electricity	742,585	508,097
Water	410,086	343,690
Security	4,313,887	2,884,690
Performance Contracting costs	71,500	349,594
Stationerie Equipment & Stores	3,364,785	831,700
Tuition Expense	3,705,906	5,162,069
Local Travels & Transport	3,090,410	2,793,561
Attachment	828,892	2,278,034
Production unit expense	1,561,863	801,655
Administration Cost	10,210,877	10,835,175
Advertisement	1,776,000	521,100
Examination Registration Expense	4,171,730	2,201,330
Boarding Equipumnt& Stores	16,388,146	15,451,123
Activity Expense	4,173,352	4,683,796
Student Union Expense	84,900	10,500
Researchn & Innovation	435,785	-
Medical/ Insurance	263,887	-
Graduation Expense	478,599	-
Subscriptions	439,630	580,830
Internet Expense	336690	112230
Total use of good and services	56,849,510	50,349,174

10. Employee Cost

Employee Costs	FY/2024/2025	FY/2023/2024
Salaries	10,669,993.00	10,346,989.00
Casual Wages	653,101	
SHA	528,630	495,500
KRA	463,943	935,695
Housing Levy	558,300	
NSSF	2,202,020	1,452,672
Staff Welfare	3,315,167	3,099,195
Siaya Region	23,000	49,000
Rent	136,100	
Salary Advance	23,000	
Helb	210,000	167,600
Waumini Sacco	1,877,673	1,432,366
Total Employee costs	20,660,927	17,979,017

11. Board Members Allowance

Board Members Allowance	FY/2024/2025	FY/2022/2023
Sitting Allowance	1,253,440	
Transport allowances	895,175.00	1,814,906.00
Total director emoluments	2,148,615	1,814,906

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12. Repair, Maintenance & Improvement

Repairs and Maintenance	FY/2024/2025	FY/2023/2024
Minor Repairs	175,000	
General Repairs	6,785,152.00	4,761,922.00
Total Repairs and Maintenance	6,960,152	4,761,922

13. Depreciation Expense

Depreciation and Amortization Expense	FY/2024/2025	FY/2023/2024
Property, plant and equipment	6,906,669.66	8,820,002.00
Total depreciation and amortization	6,906,670	8,820,002

14. Finance Cost

Finance Costs	FY/2024/2025	FY/2023/2024
Bank Charges	51,945.47	49,437.00
Total finance costs	51,945	49,437

15. Bad debts Written off

Bad debts written off	FY/2024/2025	FY/2023/2024
Arrears owed by students (Dropped & Deceased)		13,754,300
Total Bad debts written off		13,754,300

16 Cash & Cash Equivalents

Cash and Cash Equivalents	Account Number	FY/2024/2025	FY/2023/2024
Bank Balances			
KCB Current account Main a/c	1103920030	7,191,015.01	23,606,178.02
KCB Bank Saving a/c	1131811933	7,115,278.75	4,857,598.75
KCB Bank Project account	1118253779	2,638,892.30	425,340.30
Total Bank Balances		16,945,186	28,889,117
Cash Balances			
Cash at Hand		23,894.00	114,463.00
Total cash Balances		23,894	114,463
Total cash and cash equivalents		16,969,080	
Reconciliation excerpt		16,969,080	33,780,511

17. Receivables from Exchange Transactions

Receivables from Exchange Transactions	FY/2024/2025	FY/2023/2024
Current receivables		
Student debtors	63,505,722.62	76,180,114.00
Less: Bad debts provision(20% of total debts)	12,701,145	15,236,023
Total current receivables	50,804,578	60,944,091

18. Receivables from non- exchange transactions

Receivables from Non-exchange transactions	FY/2024/2025	FY/2023/2024
Current receivables		
Rent receivables	670,043	692,802
Less: Bad debts provision(20% of total debts)	134,009	115,467
Total current receivables	536,035	577,335

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19. Inventories

Inventories	FY/2024/2025	FY/2023/2024
Learning materials	607,580.00	1,044,690.00
Catering stores	1,169,730.00	1,699,174.00
Stationery	453,245.00	759,380.00
Maintenance stores	1,039,000.00	1033495
Total Inventories	3,269,555	4,536,739

20. Refundable Deposits from Customers/Students

Refundable deposits from customers/students	FY/2024/2025	FY/2023/2024
Retention Fee	-	1,101,234.00
Prepaid fees	5,417,529.62	4,667,372.68
Caution money	2,121,640.00	2,139,645.00
Bank Direct deposits	3,656,081.96	-
CDF bursaries	161,050.00	
Capitation	0.01	
Total deposits	11,356,302	7,908,252

21. Trade and Other Payables

Trade and other Payables from Exchange Transactions	FY/2024/2025	FY/2023/2024
Trade payables	-	2,199,782
Total trade and other payables	-	2,199,782

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Notes to the Financial Statements (Continued)

22. Property, Plant and Equipment

	Land	Motor vehicles	Furniture and fitting	Software	Computers	Building	Plant and equipment	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Cost/Revaluation 1st July 2024	4,695,000	5,008,500	4,919,800	5,657,239	7,505,940	125,068,588	73,182,600.00	23,463,445	249,501,112
Adjustments (Revaluation gain/loss)	1,705,000	-2,438,500	-1,605,710	(2,180,239.0)	-5,754,840	-16,268,588	-46,230,371	0	(72,773,248)
Additions	-	10,454,500	-	470,000	4,680,250	-	2,718,900	82,653,914	100,977,564
Transfers from W.I.P	-	-	-	-	-	-	-	-	-
At 30th June 2025	6,400,000	13,024,500	3,314,090	3,947,000	6,431,350	108,800,000	29,671,129	106,117,359	277,705,428
Depreciation and impairment	-	-	-	-	-	-	-	-	-
At 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation charge for the year	-	1,302,450	165,705	789,400	1,286,270	2,176,000	1,186,845	-	6,906,670
At 30th June 2025	-	1,302,450	165,705	789,400	1,286,270	2,176,000	1,186,845	-	6,906,670
Net book values									-
At 30 th June 2024	4,695,000	512,700	3,281,065	1,377,648	1,126,276	115,063,101	42,585,945	23,463,445	192,105,180
At 30 th June 2025	6,400,000	11,722,050	3,148,386	3,157,600	5,145,080	106,624,000	28,484,284	106,117,359	270,798,758
DEPRICIATION RATE (%) (straight line me	-	10.0	5.0	20.0	20.0	2.0	4.0	-	

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23. Actual Collections

Actual Collections	FY/2024/2025	FY/2023/2024
Recurrent Grants	52,968,744	51,000,000
Capitation	13,701,925	18,464,000
Scholarship	1,981,386	-
Total Transfers from Ministry	68,652,055	69,464,000
Conditional Grant Donation	2,779,773	-
Conditional Grant Donation	655,000	-
Total Conditional Grant Donation	3,434,773	
Activity	681,423	555,733
Administration cost	580,743	179,493
Admission fee	122,024	75,072
Application Fee	2,644	30,000
arrears	604,199	320,045
Contingencies	-	
Attachment/ Medical	443,686	500
Boarding fees	2,904,015	2,735,320
Catering fee	8,059	49,628
Development Fund	1,500	3,000
Electricity Water & Conservancy	493,165	468,499
Examination Center fee	1,000	1,620
Examination Charge	714,974	700,671
Examination Material Fee	15,799	2,500
Graduation Fees	714,000	-
Industrial Attachment	6,980	7,449
Insurance	1,881	1,460
Knec Referrals	8,300	12,130
Library Fee	-	700
Local Travel & Transport	568,321	456,751
Lunch	82,896	59,097
Medical And Insurance	604,628	164,469
Personal Emolument	1,412,582	1,466,833
Practicals	25,748	13,166
Registration fee	8,263	37,963
Repair Maintenance and Improvement	398,773	271,229
Students ID	47,860	21,000
Student Union fees	114,900	58,877
Tuition	4,802,407	1,615,002
Caution Money	333,400	
Exam Fees	90,626	
KNEC Examinatio fees	145,819	
NITA Examination Fees	47,794	
Helb	-	6,110,665
CDF Bursaries	-	1,894,193
NGO	-	924,089
Donational Grants	-	-
Direct Deposits(unknown)	-	2,728,455
Staff Advances	49,600	21,950
Sundry Debtors	807,244	79,000
Student debtors	1,139,685	-
Fees from students	17,984,938	22,477,914
Production	703,772	262,119
Rental Income	-	210,835
Rent Income	10,700	1,800
Tenders		23,000
IGA	725,772	497,754
Total	90,797,538	92,439,668

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APPENDIX 1: IMPLEMENTATION STATUS OF AUDITOR-GENERAL RECOMMENDATIONS

As at the time of submission of financial statements for the period ended 30th June, 2025 the Institute had received audit certificate for the financial period 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024. The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

No.	Reference No. on the external auditor report	Issue/Observations from Auditor	Management Comments	Status: Resolved/Not resolved
1.	Inventories	The statement of financial position and 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 variance 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 schedules and stock forms. In the circumstances, the accuracy of the inventory amount of Kshs. 4,536,739 could not be confirmed		Issue resolved
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 totalling to Kshs, 192,105,180. Review of the assets register revealed the absence of valuation report to support the property, plant and equipment balance. 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 circumstance, the property plant and equipment amount of Kshs. 192,105,180 could not be verified.	Asset valuation was done. Certificate of valuation dated 20 th AUGUST 2025	Resolved
3.	Refundable Deposits from customers	The statement of financial position and as closed 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.	All the students were	

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		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 totaling to Kshs. 4,667,373 could not be confirmed.	invoiced	Issue Resolved
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 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 the repairs and maintenance could not be confirmed. Therefore, management was in breach of the law.	The procurement process aligned	Issue resolved
	REPORT ON LAWFULNESS AND EFFECTIVENES IN THE USE OF PUBLIC RESOURCES	Conclusion. As required by Article 229(6) of the Constitution, based on the audit procedure 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		
1.	Non-Compliance with Requirements in Ethnic Diversity	Review of human resources records revealed that ninety-one (91%) percent of the staff of the college were 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 on third of its staff from the same ethnic community. In the circumstances, noncompliance may result in violations of legal requirements potentially leading to fines and legal action.	Ethnicity issue proves beyond the management ability to resolve	Not resolved
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	This has been addressed and in the current year,	Issue resolved

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		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 law.	the allocation is clear	
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.	This is a continuous process	Not fully resolved
4.	Irregularities in Procurement of Assets	The statement of financial position and as 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 included additional 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 Disposal Act.	No asset purchases done using direct procurement	Issue resolved
ii).	Delivery of Laptops with Lower Specification	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 indicate that the laptops order was of the following specifications: 16GB RAM, 500 GB SSD, and an 8 th Gen Intel Core i7 processor. However, physical verification conducted on 7 th 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		

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		<p>national government entity shall –</p> <p>(a). be responsible for the management of the entity's asset and liabilities; and</p> <p>(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.</p> <p>In the circumstances the management breaches the law</p>		
iii)	Stalled Project-Kopolo Campus	<p>A site visit conducted on 7th 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, work valued at Kshs. 22,362,210 had been paid for representing approximately forty-one per cent (40%) Completion.</p> <p>In the circumstance, 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.</p>	The management allocated budget for this project. Roofing already ongoing	Issue not fully resolved
5.	Failure to Approve Budget	<p>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 failure by management to have the budget approved by the Board.</p> <p>In circumstances, Management was in breach of the law</p>	Addressed	Issue fully Resolved
	REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE	<p>Conclusion</p> <p>As required by Section 7(1)(a) of Public 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 to my attention to cause me to believe that internal controls, risk management and governance were not effective.</p>		
1.	Lack of Offsite Data Back-Up	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	The institute	Not fully Resolved

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	Recovery Plan	<p>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 controls that builds robust business operations.</p> <p>In circumstances, there is significant risk of losing critical data.</p>	now uses google for back up as it sources for other means to back -up	
2.	Inadequacies in the scope of Work Covered by the Internal Audit Function	<p>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 for the financial year out of which only (2) audit reports were availed during audit; the final procurement audit report and ICT audit report had been submitted to the principal on 26th September, 2024. Consequently, six (6) audit engagement were not undertaken in the following areas; Cash Management Audit, Revenue Audit, HR follow up audits, Transport Audit, Academic Compliance Audit.</p> <p>As a result, weaknesses in the institution's overall governance were identifies, raising concerns about the accuracy and reliability of the financial statements prepared and submitted for audit.</p> <p>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.</p> <p>In the circumstances, Internal Controls weaknesses may go undetected, leading to mismanagement of resources or fraud.</p>	Currently addressed	Issue addressed
3.	Insufficient Meetings held by the Audit Committee	<p>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.</p> <p>None compliance with statutory requirements may weaken the oversight function of the audit committee, potentially leading to ineffective financial governance and accountability.</p>	Issue addressed	Resolved for current year
4.	Inappropriate	Review of the Audit Committee composition revealed that the Institute has	Issue	Resolved for current

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	<p>Constitution of Audit Committee</p>	<p>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 professional body regulating the accountancy profession. Additionally, no appointment letters for the three (3) audit committee members were provided during the audit.</p> <p>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 qualification and expertise in financial management or accounting and is a bona fide member of professional body regulating the Accountancy profession, and in compliance with the requirements thereof.</p> <p>Without properly appointed and qualified members, the committee may be unable to fulfil its duties effectively, leading to mismanagement or financial irregularities</p>	<p>addressed</p>	<p>year</p>
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5.	Irregular Appointment of Internal Audit	<p>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 disclosed in the resignation letter.</p> <p>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 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 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.</p> <p>As a result, the situation has negatively impacted the performance of the office holder 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.</p> <p>Lack of a permanent internal auditor weakens internal controls, leading to inefficiencies in the internal audit functions</p>	Issue addressed	Resolved for current year
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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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Date 22.11.2025


Principal
Ms. Colleta Omondi



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

Key projects and investment the institution implemer

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	24,536,400 GOK, Internal	46%	Le-Brilliance Enterprises	46,099,007.84

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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 2024/2025				
a.	Recurrent Grants			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		2 nd Sept, 2024	4,039,976.65	2024/2025
		19 th Sept, 2024	4,039,976.65	2024/2025
		25 th Oct, 2024	4,484,425.00	2024/2025
		25 th Oct, 2024	4,039,976.00	2024/2025
		18 th Dec, 2024	12,121,079.75	2024/2025
		03 rd Feb,2025	4,040,551.60	2024/2025
		18 th March,2025	4,040,551.60	2024/2025
		04 th April,2025	4,040,552.00	2024/2025
		05 th June, 2025	4,040,551.60	2024/2025
		05 th June, 2025	4,040,551.60	2024/2025
		05 th June, 2025	4,040,551.60	2024/2025
		Total	52,968,743.95	
b	Capitation			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		14 th Feb, 2025	13,702,500	2024/2025
		Total	13,702,500	
c	Scholarship Funding			
		20 th Sept, 2024	913,597.90	2024/2025
		20 th Sept, 2024	214,832.30	2024/2025
		20 th Sept, 2024	187,956.70	2024/2025
		24 th Sep, 2024	664,998.60	2024/2025
		Total	1,981,385.50	
d	Development Grants			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
e	Donation			
	German Friends	09 th July, 2024	564,300	2024/2025
	Franziskener Helfen-Franciscan Sisters	30 th Nov, 2024	1,527,513	2024/2025
	Sponsor (Van Doorn)	12 th Feb,2025	655,000	2024/2025
	Kook Foundation	29 th May, 2025	687,960	2024/2025
		Total	3,434,773.00	

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

Finance Officer

Sign 

Principal

Sign 



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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/Devel opment/Others	Total Amount - KES	Statement of Financial Performance	Capital Fund	Receivables	Total Transfers during the Year
Ministry of Education		Recurrent	52,968,743.95	52,968,743.95	0	0	52,968,743.95
Ministry of Education		Capitation	13,702,500.00	13,702,500.00			13,702,500.00
Ministry of Education		Scholarship	1,981,385.50	1,981,385.50	0	0	1,981,385.50
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			68,652,628.95	68,652,628.95			68,652,628.95

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