

REPUBLIC OF KENYA



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**REPORT**

**OF**

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**THE AUDITOR-GENERAL**

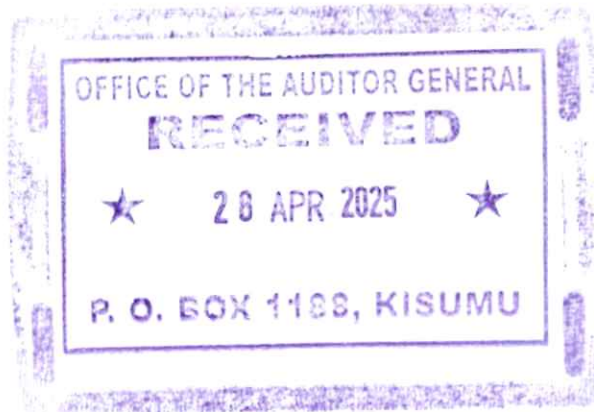
**ON**

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

**FOR THE YEAR ENDED**

**30 JUNE, 2023**

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**



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**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDE 30<sup>TH</sup> JUNE 2023**

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**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**

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

## 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 14<sup>th</sup> 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.

### (b) Principal Activities

The principal activity of St. Joseph Technical Training Institute for the Deaf-Nyang'oma is to implement the government technical education programme and curriculum that equip learners with hearing impairment with technical knowledge, skills and attitude for self-reliance. This core mandate is expected to be realised by

the institution in a self-sustaining manner. The implementation of this mandate is driven by four key core functions.

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

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

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

**Vision, Mission and Core Values**

**Vision**

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

**Mission**

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

**Core Values**

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

**Motto: Education for Self Reliance.**

**Quality Policy**

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

**The key Quality Objectives seek to: -**

- I. Achieve and maintain a level of quality training that enhances the institutions' reputation with customers.
- II. Ensure compliance with the TVET Act 2013 and other relevant statutory and safety requirements.
- 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 year ended 30<sup>th</sup> June, 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal	Sr. Celestine Mangiti
2.	Deputy (Administration)	Principal Mr. Stephen Apel
3.	Deputy Principal (Academics)	Mr. Dedan Jagero
4.	Registrar	Mrs. Edwina Abidha
5.	Dean of Students	Mrs Mary Ochieng
6.	Finance Officer	Irene Oluoch
7.	Procurement Officer	Kevin Ogolla
8.	Human Resource Officer	Castro Alphonse Okumu

**(e) Fiduciary Oversight Arrangements**

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

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

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

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

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

**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.

**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](mailto:nyangomajoseph@gmail.com)  
Website: [www.stjosephtechnical.ac.ke](http://www.stjosephtechnical.ac.ke)

**(h) Entity Bankers**

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




**(i) Independent Auditors**



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



**(j) Principal Legal Adviser**

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

## 2. THE BOARD OF GOVERNORS

 <p><b>Sr. Consolata A. Aloo</b></p> <ul style="list-style-type: none"> <li>• Masters of Commerce.</li> <li>• Bachelor of Commerce.</li> <li>• CPA (K)</li> <li>• <b>Board Chairperson</b></li> <li>• <b>Member is Executive</b></li> </ul>	<p>Sr. Consolata A. Aloo was born on 25<sup>th</sup> 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><b>Mr. William Stephen Oyucho.</b></p> <ul style="list-style-type: none"> <li>• Bachelors of Education (Arts).</li> <li>• <b>Board Member</b></li> <li>• <b>Member is Executive</b></li> </ul>	<p>Mr. Oyucho was born on 11<sup>th</sup> 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>
 <p><b>Ms. Christine Lusike Nalianya</b></p> <ul style="list-style-type: none"> <li>• Bachelor of Science in Information Technology</li> </ul>	<p>Ms. Nalianya was born on 22<sup>nd</sup> December, 1980. She is a holder of Bachelor of Science in Information Technology. Ms. Nalianya is the ICT Infrastructure &amp; Communication Manager of Nzoia Sugar Company LTD, a position she has served for a period of three years.</p>

<ul style="list-style-type: none"> <li>• <b>Board Member</b></li> <li>• <b>Member is Executive</b></li> </ul>	
 <p><b>Mr. Peter Omari Kebiro.</b></p> <ul style="list-style-type: none"> <li>• Bachelor of Business Administration.</li> <li>• CPA (K)</li> <li>• CFA(K)</li> <li>• <b>Board Member</b></li> <li>• <b>Member is Executive</b></li> </ul>	<p>Mr. Peter Omari Kebiro was born on 22<sup>nd</sup> December 1985 holds a bachelor degree in business administration with (IT), Certified Accountant of Kenya (CPAK), Certified Investment and Financial Analysts (CFAK), &amp; Diploma in Project Management. Was working with Nyamira County Government as an Accountant.</p>
 <p><b>Mr. Lucas Ocharo.</b></p> <ul style="list-style-type: none"> <li>• Post Graduate Diploma in Leadership.</li> <li>• Bachelor of Education</li> <li>• <b>Board Member</b></li> <li>• <b>Member is Executive</b></li> </ul>	<p>Mr. Lucas Ocharo was born on 25<sup>th</sup> 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>

 <p><b>Mr. Charles Onyango.</b></p> <ul style="list-style-type: none"> <li>• Bachelor of Laws (LLB)</li> <li>• Diploma in Law (KSL)</li> <li>• <b>Board Member</b></li> <li>• <b>Member is Independent</b></li> </ul>	<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><b>Mr. Mathias Muema.</b></p> <ul style="list-style-type: none"> <li>• Bachelor of Science in Electrical and electronics Engineering</li> <li>• CCNA</li> <li>• <b>Board Member</b></li> <li>• <b>Member is Executive</b></li> </ul>	<p>Mr. Mathias Muema was born on 28<sup>th</sup> 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>



**Sr. Celestine Mangiti.**

- Masters in Guidance & Counselling Psychology.
- BED. English/Literature.
- **Principal/Secretary Board**
- **Not a member of ICS**

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

#### THE BOARD OF GOVERNORS COMMITTEES

Name of the Committee	Members
Education, Training, Research & Discipline	1. Adv. Charles Onyango - Chairman 2. Mr. Lucas Ocharo - Member 3. Mr. Muema Mathias - Member 4. Sr. Celestine Mangiti – Secretary 5. Regional Director, TVET
Finance & Development Committee	1. Steve Oyucho – Chairman 2. Ms. Christine Nalinya - Member 3. Mr. Peter Kebiro – Member 4. Sr. Celestine Mangiti – Secretary 5. Regional Director, TVET
Audit Risk & Governance committee	1. Mr. Muema Mathias – Chairman 2. Mr. Lucas Ocharo – Member 3. Adv. Charles Onyango - Member 4. Mr. Austine Mwalo (Internal Auditor) – Secretary 5. Regional Director, TVET

The number of Board meetings held during the year ending 30<sup>th</sup> June, 2023 and the attendance to those meetings by members is as shown below.

BOARD MEMBER	MEETING ATTENDANCE			
	Inauguration 5 <sup>th</sup> August 2022	Meeting 15 <sup>th</sup> October 2022	Meeting 3 <sup>rd</sup> February, 2023	Board Induction/Special meeting 19 <sup>th</sup> -20 <sup>th</sup> April, 2023
Sr. Consolata Aloo	Present	Present	Present	Present
Ms. Christine Nalianya	Present	Present	Present	Present
Adv. Charles Onyango	Present	Absent	Present	Absent
Mr. Mathias Muema	Present	Present	Present	Present
Mr. Lucas Ocharo	Present	Present	Present	Present
Mr. Peter Kebiro	Present	Present	Present	Present
Mr. Steven Oyucho	Present	Present	Present	Present
Sr. Celestine Mangiti	Present	Present	Present	Present
Regional Director, TVET	Present	Present	Present	Present

The number of Board committees' meetings held during the year ending 30<sup>th</sup> June, 2023 and the attendance to those meetings by members is as shown below;

#### Finance & Development Committee

BOARD MEMBER	MEETING ATTENDANCE		
	Meeting 24 <sup>th</sup> Sep, 2022	Meeting 30 <sup>th</sup> Jan 2023	Meeting May 2022
Mr. Steven Oyucho	Present	Present	Present
Mr. Peter Kebiro	Present	Present	Present
Ms. Christine Nalianya	Present	Present	Present
Sr. Celestine Mangiti	Present	Present	Present
Regional Director, TVET	Present	Absent	Present

#### Education, Training, Research & Discipline Committee

BOARD MEMBER	MEETING ATTENDANCE		
	Meeting 27 <sup>th</sup> Sep, 2022	Meeting 27 <sup>th</sup> Jan, 2023	Meeting
Adv. Charles Onyango	Present	Present	Absent
Mr. Mathias Muema	Present	Present	Present
Mr. Lucas Ocharo	Present	Present	Present
Sr. Celestine Mangiti	Present	Present	Present
Regional Director, TVET	Present	Present	Present
Mr. Steven Oyucho		Present	Present

**Audit Risk & Governance Committee.**

BOARD MEMBER	MEETING ATTENDANCE	
	Meeting	Meeting
	27 <sup>th</sup> Sep, 2022	28 <sup>th</sup> Jan, 2023
Mr. Mathias Muema	Present	Present
Adv. Charles Onyango	Present	Absent
Mr. Lucas Ocharo	Present	Present
Austine Mwalo	Present	Present
Regional Director, TVET	Present	Present

*Handwritten signature of Sr. Consolata A. Aloo*

.....  
**Sr. Consolata A. Aloo**

**BOG chair**




*Handwritten signature of Sr. Celestine Mangiti*





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


**Principal**



### 3. MANAGEMENT TEAM

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

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

	<p>Mr. Castro Alphonse Okumu.</p>	<p>Human Resource Officer</p>	<p>Higher National Diploma in Human Resource Management.</p> <p>Diploma in Technical Teacher Education.</p>
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**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**2. CHAIRMAN'S STATEMENT**

St. Joseph's Technical Institute for the Deaf, Nyang'oma is one of the technical institutes in Kenya under the Ministry of Education, state department of Technical and Vocational Education Training (TVET). The institute has a functional Board of Governors (BOG) also referred to herein as Board, whose role is to enable the Institute to realize its core Mission and Vision. The institute being a centre of excellence for modern technology for integrated learners with special needs as well as the regular ones with technical knowledge, skills and attitude for self-reliance. **Achievement**

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

As a global centre for modern technology, the Board has a major role to ensure an increase in student enrolment for sustainability and ensuring that the institution serves learners from within East Africa and beyond. This can be achieved through electronic and print media marketing, establishing a town campus for short courses, and carrying out an exhibition of final products through the institution's website and holding exhibition shows.

**Challenges**

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

**Sr. Consolata A. Aloo, FSSA**



Chairperson

**Board of Governors**

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

### 3. REPORT OF THE PRINCIPAL

#### ENROLLMENT AND EXAMINATION DATA

The Institution admitted 226 new students during the financial period 2022/2023. The summary of student enrolment as at 30<sup>th</sup> June, 2023 is shown in the table below.

#### RE: TRAINEES ENROLMENT AS AT 30<sup>TH</sup> JUNE, 2023

NO	DEPARTMENT	MALE		FEMALE		TOTAL
		H	HI/SP E	H	HI/SP E	
01	MECHANICAL ENGINEERING	10	16	1	1	28
02	AUTOMOTIVE ENGINEERING	30	21	1	1	53
03	BUILDING TECHNOLOGY (MASONRY)	55	26	10	0	91
04	BUILDING TECHNOLOGY (PLUMBING)	37	28	10	5	80
05	BUILDING TECHNOLOGY (CARPENTRY)	1	12	0	0	13
06	ELECTRICAL ENGINEERING	54	34	9	3	100
07	CLOTHING TECHNOLOGY	1	0	31	29	61
08	COMPUTER STUDIES/ICT	7	6	29	16	58
09	HAIRDRESSING AND BEAUTY THERAPY	0	1	24	54	79
10	KENYA SIGN LANGUAGE	2	0	7	0	9
11	FOOD AND BEVERAGE	6	5	68	48	127
	<b>TOTAL</b>	<b>241</b>	<b>89</b>	<b>259</b>	<b>75</b>	<b>699</b>

#### EXAMINATION REPORT

During the July 2022 series, the institution presented a total of 179 candidates for KNEC exams at all levels. The Institution also presented a total of 28 students for NITA exams at all grades. The results for both the KNEC and NITA exams are as shown in the table below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	Nov 2021	179	71.51
NITA	Dec 2022	28	100.00

During the March/April 2023 series, the institution presented 83 candidates for KNEC Business & Technical Examinations at all levels. The Institution also presented 91 candidates for NITA exams at all grades during the April 2023 trade testing periods. The

results for both the KNEC and NITA exams for the March/April series 2023 are as tabulated below.

The candidature is as tabulated below:

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	March/April 2023	83	76.19
NITA	March/April 2023	91	73.63

The Institution has registered 209 candidates for both KNEC exams in the coming July/August 2023 Business and Technical Examinations at all levels. The candidates booked by the institution for the August 2023 trade test are 23 in number. The July/August 2023 examination data is tabulated below.

EXAM BODY	SERIES	NO. OF CANDIDATES	% PASS
KNEC	July/August 2023	209	-
NITA	July/August 2023	23	-

## PRODUCTION

## UNIT

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

Internal consumption at the end of the 4<sup>th</sup> quarter ended 30<sup>th</sup> June, 2023 as from 1<sup>st</sup> July 2022 to 30<sup>th</sup> June, 2023

DETAILS	QUANTITY	RATE @Ksh	TOTAL AMOUNT KSHS
Chicken (Broilers)	850	600	510,000
<b>TOTAL</b>			<b>510,000</b>

## SPORTS

During the 1<sup>st</sup> quarter on of financial period 2022/2023, Kenya Association of Technical Training Institutions (KATTI) organized the joint Lake and Western Regions Music Festivals at Sigalagala National Polytechnic from 10<sup>th</sup> to 11<sup>th</sup> September 2022

During the 2<sup>nd</sup> quarter of the financial year 2022/2023, Kenya Association of Technical Training Institutions (KATTI) organized the Lake Region season 2 ball games (handball, rugby, hockey and basketball) held at Mawego Technical Training Institute from 7<sup>th</sup> to 10<sup>th</sup> October, 2022. The institution participated. A total of 28 trainees participated and 5

staff attended. The institution participated under special category. These were the results

1. Handball men team - position 1
2. Handball ladies team – position 2

Both teams were awarded trophies and participants were awarded certificates.

KATTI organized National Ball games at Meru Teachers College from 20<sup>th</sup> to 24<sup>th</sup> October 2022. The institution participated. A total of 41 trainees' participated. 10 staff attended. We participated under special category. These were the results

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

Both trophies and certificates were awarded to the teams. Our best teams for the season (Handball men and Netball ladies) did not participate at National ball games because they didn't have competitors at National level. We hope to perform at best in the next encounter.

During the 3<sup>rd</sup> quarter 2021/2022, Kenya Association of Technical Training Institutions(KATTI) organized the Lake region ball games at Siaya Institute of Technology from 2<sup>nd</sup> to 6<sup>th</sup> March 2022. The institution participated in the following disciplines under special category;

1. Soccer men
2. Soccer ladies
3. Volleyball men
4. Volleyball ladies
5. Netball ladies

A total of 60 trainees participated. The institution was ranked position two under the special category. Only netball ladies managed position one. We look forward to performing better at the national level that will be held from 27<sup>th</sup> to 1<sup>st</sup> October 2022 in the Rift valley region.

During the 4<sup>th</sup> quarter ending 30<sup>th</sup> June 2022/2023, Kenya Association of Technical Training Institutions (KATTI) organized the KATTI National Athletics and Indoor games held at Nyayo National stadium Nairobi hosted by Kabete National Polytechnic from 9<sup>th</sup> to 13<sup>th</sup> April, 2023. The institution participated under special category (H.I). Our institution was ranked position two (2) overallly. We managed 23 medals. 25 trainees participated.

Gold medal - 10

Silver medal - 07

Bronze medal - 06

In addition, KATTI/KNDFE organized National Drama Festival held at Shimo La Tewa Secondary school in Mombasa hosted by Kenya Coast National Polytechnic from 20<sup>th</sup> to 26<sup>th</sup> April, 2023. The institution participated. 24 trainees participated. We presented items under special category (in Kenyan Sign Language). These were the results.

5. Play in KSL - position 1
6. Modern Creative Dance - not ranked
7. Mime - not ranked
8. Solo verse in KSL - not ranked

NB: Reason for not ranking

- The items do not exist on the KNDFE syllabus under special category.

### RESEARCH & INNOVATION ACTIVITIES

St. Joseph's Technical Institute for the Deaf, Nyang'oma boasts of a robust and active Research and Development department that not only participates in fairs and exhibitions but gives every trainee and trainer an opportunity to participate in innovation and idea creation intended to solve particular problems affecting our institution and the community. Our core mandate is to create an enabling environment for everyone (Both hearing and hearing-impaired) to appreciate innovation and creativity.

In February 2023, the Institution successfully conducted a workshop/training and a skills show. The workshop which focused on training TVET trainers and trainees from both regional and national TVET training institutions was held at the Institute 's main campus (Robotics). The Skill show, on the other hand, took place in Bondo town and was also a great success.

In the last quarter (April-June), there have been no research and innovation activities outside the institution. However, we have had preparations for any call whether TVET fair or any other activity.



**Sr. Celestine Mangiti**  
Principal



**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023**

**5. REVIEW OF ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF, NYANG'OMA PERFORMANCE FOR FY 2022/2023**

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 2022/2023 period for its 5 strategic pillars, as indicated in the diagram below:

<b>Strategic Pillar</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Pillar1: 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 stakeholder forum, Expand existing infrastructure, Seek approval of new courses from CDACC, Undertake marketing of a new curricular	On-going
	To promote use of ICT in training and	List/report of ICT trained/ Compliant personnel, Procurementreports	Installation of ICT facilities inall departments,	On-going

	research		Internet connectivity and networking	
	To enhance access and equity to quality TVET	Purchase of learning resources, Acquisition of courses curricular from CDACC, Recruitment of staff, Admission of trainees	Purchase of learning resources, Acquisition of course, curricular from 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, Transformer installed, Power available at the campus	Develop infrastructure plans and 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, Increased research activities, Ease of access to information, 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 of IRCA Undertake staff training on research and innovation.	Research and innovation policy in place, Functional research office in place, Appointment letters, IRCA Report, Enhanced research capacity, Number of staff trained
	To undertake research and innovation that supports trainings and	Research and innovation policy in place, Functional research office in place, Appointment letters, IRCA Report, Enhanced	Develop a Research and innovation policy, Operationalize research office, Constitute a Research	Increased research, Increased research productivity,

	sustainable development	research capacity, Number of staff trained	&Innovation Committee, Undertake Institutional research capacity assessment (IRCA), Implement recommendations of IRCA, Undertake staff training on research and innovation	
	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
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	Increased staff productivity, Improved trainee performance

			benefits structure	
	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

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE 2023**

**6. CORPORATE GOVERNANCE STATEMENT**

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

**a) Board Meetings**

The number of Board meetings held during the year ending 30<sup>th</sup> June, 2023 and the attendance to those meetings by members is as shown below.

BOARD MEMBER	MEETING ATTENDANCE			
	Inauguration 5 <sup>th</sup> August 2022	Meeting 15 <sup>th</sup> October 2022	Meeting 3 <sup>rd</sup> February, 2023	Board Induction/Special meeting 19 <sup>th</sup> -20 <sup>th</sup> April, 2023
Sr. Consolata Aloo	Present	Present	Present	Present
Ms. Christine Nalianya	Present	Present	Present	Present
Adv. Charles Onyango	Present	Absent	Present	Absent
Mr. Mathias Muema	Present	Present	Present	Present
Mr. Lucas Ocharo	Present	Present	Present	Present
Mr. Peter Kebiro	Present	Present	Present	Present
Mr. Steven Oyucho	Present	Present	Present	Present
Sr. Celestine Mangiti	Present	Present	Present	Present
Regional Director, TVET	Present	Present	Present	Present

**b) Succession plan**

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

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

**c) Existence of a board charter**

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

**d) Process of appointment and removal of council members**

As per the guide by Mwongozo Code, 2015;

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

- 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 experience s

**e) Roles and functions of the Board**

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

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

**f) Induction and training**

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

**g) Board and member performance**

According to the Mwongozo Code 2015, the board members should be evaluated on annual basis. During the year ended 30<sup>th</sup> June, 2023 St. Joseph's Technical Training Institute for the Deaf- Nyang'oma, is yet to do evaluation.

**h) Conflict of interest**

During the year ended 30<sup>th</sup> June, 2023 the Board members had no conflict of interest reported

**i) Board remuneration**

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

**j) Ethics and conduct as well as governance audit**

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

is conducted in accordance to the requirements of the Public Finance Management Act, 2012

#### 4. MANAGEMENT DISCUSSION AND ANALYSIS

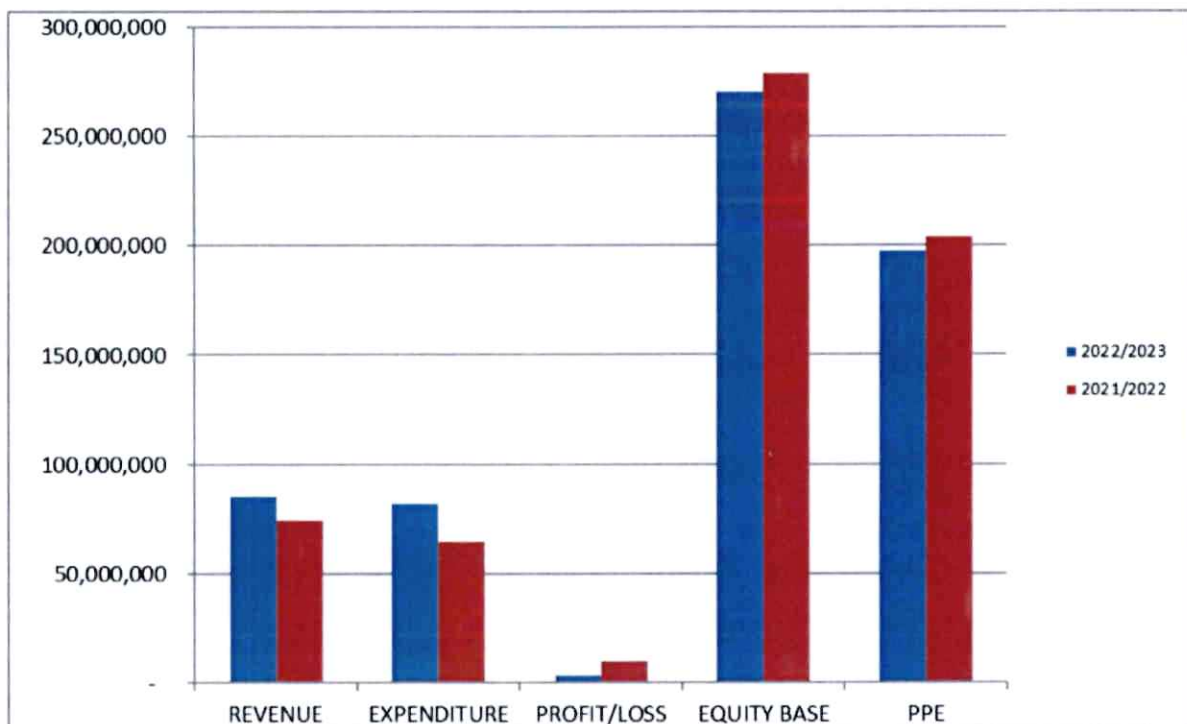
##### Operational and Financial Performance

The operational and financial performance of St Joseph's Technical Training Institute for The Deaf Nyang'oma for the year ended 30<sup>th</sup> June 2023 can be explained using 5 components as shown in table 1 and graph 1 below.

**(Table 1) Operational and Financial Performance**

DETAILS	2022/2023	2021/2022
REVENUE	85,174,823	74,465,792
EXPENDITURE	81,966,403	64,840,238
PROFIT/LOSS	3,208,420	9,625,555
EQUITY BASE	270,235,669	278,662,056
PPE	197,665,745	203,915,766

**(Graph 1) Operational and Financial Performance**



**i) Revenue**

During the year ended 30<sup>th</sup> June 2023, St Joseph's Technical Training Institute for The Deaf Nyang'oma earned Kshs 85,174,823

**Expenditure**

During the year ended 30<sup>th</sup> June 2023, St Joseph's Technical Training Institute for The Deaf Nyang'oma incurred a total of Kshs. 81,966,403 as expenses.

**ii) Surplus/Deficit**

During the year ended 30<sup>th</sup> June 2023, St Joseph's Technical Training Institute for The Deaf Nyang'oma operated at a surplus of Kshs 3,208,420

**iii) Equity Base**

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

This is classified into: -

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

During the year ended 30<sup>th</sup> June 2023, St Joseph's Technical Training Institute for The Deaf Nyang'oma had equity base worth Kshs 270,235,669

**iv) Property Plant and Equipment**

During the year ended 30<sup>th</sup> June 2023, St Joseph's Technical Training Institute for The Deaf Nyang'oma had assets at net value worth Kshs. 197,665,745

**Compliance with Statutory Requirements.**

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

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

### Key projects and investment the institution implements

On-Going Projects							Contractor Paid	Balance Due
Project Title	Funding	Contract Sum	Status	Amount Spent To Date	% Status			
Twin Workshop Classroom and Offices	GOK	53,470,287	On-going	23,463,445	50%	Le-Brilliance Enterprises	30,006,842	
Got-Ramogi Campus	African Development Bank thru' GOK	218,784,240	On-going	0	90%	Senders services Co. Limited		

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

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

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

##### i) 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.

**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 year ending 30<sup>th</sup> June, 2023 there were no pending bills.

**Financial Probity and serious governance Issues**

During the year ended 30<sup>th</sup> June 2023 the Board Members had no conflict of interest reported during the period.

**By order of the Board**



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



**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2023**

**5. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

**1. Sustainability strategy and profile –**

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

✓ **Poultry project**

This project has been doing well during the year ended 30th June 2023 and it's majorly supplementing the food program of the institution, majorly meals for students and staff. Though currently the production is on small scale, the institution has a plan of expansion to do the production on a large scale so as to start targeting the outside market.

✓ **Fish aquarium**

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

✓ **Canteen**

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

✓ **Production units**

Our major production units are the welding, food & beverage department, Research and Innovation and Carpentry and Joinery departments. These units are operational and acts to generate income for the Institution.

**Factors affecting sustainability priorities of the Institute**

Sustainability priorities of the Institute are vulnerable to several Macroeconomic factors, which may be beyond the control of the Institute. The Macroeconomic factors may include among others, political pressure, social economic factors, legal political issues. The most recent factor during the year 2022/2023 is the inflation experienced in the country for the past one year 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

The policy document is yet to be approved by the board of governance.

### **3. Employee welfare**

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

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

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

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

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

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

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

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

### 5. Community Engagements-

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

- Tree planting at Got Ramogi Institute
- The institute supplied chicken to St. Bernard Children's Home Nyang'oma to assist the orphanage in feeding the needy children
- The institute did offer free hair care (Saloon services) in the institute hair dressing and beauty therapy workshop to locals as a way of giving back to the community. This has raised self-esteem to local women who cannot afford good saloon services.
- The Institute also erected signage posts along the Nango Junction- Kopolu campus road alerting drivers on deaf persons along the way



Figure 1 Personnel on site at Got Ramogi campus during tree planting exercise.



Figure 2 group photo with community members before being offered free salon services



Figure 3 Free salon services to the community



Figure 4: Signage erected along Kopolo campus



Figure 5: Trainees and trainers working on the signage along Nango- Nyang'oma road



Figure 6: Signage along Nyang'oma Market road

## 6. REPORT OF THE BOARD OF GOVERNORS

The Board members submit their report together with the audited financial statements for the year ended 30<sup>th</sup> June 2023, 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 year ended 30<sup>th</sup> June 2023 are set out on page 1-5

### BOARD OF GOVERNORS

The members of the Board who served during the year are shown on page ix to xvi. During the year ending 2022/2023 no member retired/ resigned from the Board

### Auditors

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

### By Order of the Board



Principal



## 7. 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 2022/2023. 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 30<sup>th</sup> June, 2023. 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 year ended 30<sup>th</sup> June, 2023, 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

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OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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

## **REPORT OF THE AUDITOR-GENERAL ON ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF – NYANG'OMA FOR THE YEAR ENDED 30 JUNE, 2023**

### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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 specific issues, the financial statements present a true and fair view in accordance with the applicable financial reporting framework. The Qualified Opinion indicates that the financial statements are to a large extent in agreement with the books of accounts and the underlying records, except for a few cases where material misstatements or omissions were noted in the books of accounts and the financial statements. The issues though material, are not widespread or persistent.

The Qualified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the 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.

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*Report of the Auditor-General on St. Joseph's Technical Training Institute for the Deaf – Nyang'oma for the year ended 30 June, 2023*

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

The accompanying financial statements of St. Joseph's Technical Training Institute for the Deaf set out on pages 1 to 22, which comprise of the statement of financial position as at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information, have been audited on my behalf by GMK Accountants LLP, auditors appointed under Section 23 of the Public Audit Act, 2015. The auditors have duly reported to me the results of their audit and on the basis of their report, I am satisfied that all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit were obtained.

In my opinion, except for the effect of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Joseph's Technical Training Institute for the Deaf as at 30 June, 2023 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. Long Outstanding Receivable from Exchange Transactions

The statement of financial position and as disclosed in Note 16 to the financial statements reflects an amount of Kshs.58,521,800 in respect of receivables from exchange transactions which is net of provision for doubtful debts amount of Kshs.14,630,450. Further an amount of Kshs.51,059,532 included in the receivables from exchange transactions are students' debtors which have been outstanding for more than one year despite being collectable within one financial year. This is contrary to Regulation 64(1)(a) of the Public Finance Management (National Government) Regulations, 2015, which requires an Accounting Officer to be personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for all National Government revenue and other public moneys relating to their Ministries, Departments or Agencies.

In addition, review of the debtors' schedules provided revealed that the receivables of includes Kshs.607,000 related to outstanding staff debtors. No information was provided indicating when and how the staff debtors arose and why recovery measures had not been instituted.

In the circumstances, the accuracy and completeness of receivables from exchange amount of Kshs.58,521,800 could not be confirmed.

## **Emphasis of Matter**

### **Budget Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis totaling Kshs.200,302,755 and Kshs.83,177,586 respectively resulting to a shortfall of revenue totaling Kshs.117,125,169 or fifty eight percent (58%) of the budget. The shortfall was mainly due to non-receipt of expected budgetary allocation from the National Government and failure to collect budgeted fees from students.

Similarly, the institute expended Kshs.75,716,392 against an approved budget of Kshs.200,302,755 resulting to an under-expenditure of Kshs.124,586,363 or 62% of the budget.

The under-funding and under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on service delivery to the stakeholders.

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. I have determined that there are no other key audit matters to communicate in my report.

### **Other information**

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 or conclusion thereon.

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

### **Conclusion**

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

## **Basis for Conclusion**

### **Non-Compliance with Affirmative Action on Gender, Ethnicity and Regional Distribution**

Review of the staff records revealed that the College had a workforce of one hundred and two (102) employees out of which ninety-six (96) or ninety-four (94%) percent were members of the dominant community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 that requires public establishment to seek to represent the diversity of the people of Kenya in employment of staff.

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

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that internal controls, risk management and governance were not effective.

#### **1. Un-insured Non-Current Assets**

The statement of financial position, and as disclosed in Note 18 to the financial statements, reflects property, plant and equipment balance of Kshs.198,114,681. However, there was no evidence to show that the assets have been insured. This was contrary to Section 160(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall manage its inventory, assets, and stores for the purpose of preventing wastage and loss and continuing utilization of supplies.

In the circumstances, the effectiveness of internal controls, risk management and governance could not be confirmed

## **2. Unutilized Enterprise Resource Planning System**

Review of the ICT infrastructure revealed that the college had implemented an Enterprise Resource Planning (ERP) system. However, Management was unable to fully utilize the system resulting in the manual recording of most transactions. Failure to optimally use the acquired system is contrary to Section 68(1) of the e Public Finance Management Act, 2012 which states that an accounting officer for a national government entity, shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is effective, efficient, economical and transparent.

In the circumstances, the College may not have effectively realized value for money utilized in the implementation of the ERP system.

## **3. Lack of Updated Fixed Asset Register**

The statement of financial position reflects property, plant and equipment balance (net book value) of Kshs.198,114,681 as disclosed under Note 18 to the financial statements. However, Management did not maintain a fixed asset register to record, track, and manage its assets. This was contrary to Regulation 143 of the Public Finance Management (National Government) Regulations, 2015 which provides that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. In the circumstances, the existence of effective internal controls to safeguard the College assets could not be confirmed.

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

The audit was conducted in accordance with ISSAIs 2315 and 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 the Board of Governors**

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

Nairobi

30 April, 2025

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.  
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE  
2023**

**9. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE  
2023**

DETAILS	NOTES	2022/2023	2021/2022
		Kshs	Kshs
<b>Revenue from non-exchange transactions</b>			
Transfers from the National Government	6	55,000,000	44,325,262
Capitation	6	9,840,000	3,712,500
<b>Total Revenue from non-exchange transactions</b>		<b>55,000,000</b>	<b>44,325,262</b>
<b>Revenue from exchange transactions</b>			
Rendering of services- Fees from students	7	28,974,223	29,584,775
Sale of goods	8	1,200,600	555,755
<b>Revenue from exchange transactions</b>		<b>30,174,823</b>	<b>30,140,530</b>
<b>Total revenue</b>		<b>85,174,823</b>	<b>74,465,792</b>
<b>Expenses</b>			
Use of goods and services	13	51,257,509	3,588,081
Employee costs	9	16,326,170	13,201,080
Board Members Allowance	10	1,472,402	141,250
Depreciation and amortization expense	11	8,550,655	8,041,456
Repairs and maintenance	12	3,868,884	4,908,094
General expenses	21	-	34,933,985
Finance costs	14	41,847	26,292
<b>Total expenses</b>		<b>81,517,467</b>	<b>64,840,238</b>
<b>Net Surplus for the year</b>		<b>3,657,356</b>	<b>9,625,555</b>

*(The notes set out on pages 7 to 21 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:

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.....  
.....

Chair BOG

.....  
.....

Finance Officer

ICPAK No 27066

.....  
.....

Principal

Date 25/04/2025

Date 25/04/2025

Date 25/04/2025



## 11. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2023

DETAILS	Notes	2022/2023 Kshs	2021/2022 Kshs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	15	16,906,017	13,699,621
Receivables from exchange transactions(net)	16	58,521,800	63,684,979
Receivables from non-exchange transactions	17	485,600	661,225
Inventories	20	3,504,290	4,650,535
<b>Total Current Assets</b>		<b>79,417,707</b>	<b>82,696,360</b>
<b>Non-current assets</b>			
Property, plant and equipment	18	198,114,681	203,915,766
<b>Total Non-current Assets</b>		<b>198,114,681</b>	<b>203,915,766</b>
<b>Total assets</b>		<b>277,532,388</b>	<b>286,612,126</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables from exchange transactions		-	-
Refundable deposits from customers	19	7,975,062	7,950,070
<b>Total Current Liabilities</b>		<b>7,975,062</b>	<b>7,950,070</b>
<b>Non-current liabilities</b>			
<b>Total liabilities</b>		<b>7,975,062</b>	<b>7,950,070</b>
<b>Capital and Reserves</b>			
Reserves		172,889,400	185,651,486
Accumulated surplus		80,807,909	77,150,553
Capital Fund		15,860,017	15,860,017
<b>Total Capital and Reserves</b>		<b>269,557,326</b>	<b>278,662,056</b>
<b>Total Liabilities and Capital &amp; Reserves</b>		<b>277,532,388</b>	<b>286,612,126</b>

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

*Abante*  
 .....  
 Chair BOG

*AO*  
 .....  
 Finance Officer  
 ICPAK No 27066

*[Signature]*  
 .....  
 Principal

Date *25/04/2025*

Date *25/04/2025*

Date *25/04/2025*



**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.**  
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**12. STATEMENT OF CHANGES IN NET ASSET FOR THE YEAR ENDED 30 JUNE 2023**

DETAILS	Reserves	Fair value adjustment reserve	Retained earnings	Capital/	Total
				Development Grants/Fund	
<b>Balance b/f at July 1, 2021</b>	<b>183,428,096</b>	<b>-</b>	<b>67,524,998</b>	<b>15,860,017</b>	<b>266,813,111</b>
Stock Adjustment	2,223,390		-	-	<b>2,223,390</b>
Total comprehensive income			9,625,555	-	<b>9,625,555</b>
Adjustment to Debtors	-		-	-	-
Adjustments to PPE	-		-	-	-
Adjustment to Refundable	-		-	-	-
Donations				-	-
<b>Balance c/d as at June 30, 2022</b>	<b>185,651,486</b>	<b>-</b>	<b>77,150,553</b>	<b>15,860,017</b>	<b>278,662,056</b>
<b>Balance b/f at July 1, 2022</b>	<b>185,651,486</b>	<b>-</b>	<b>77,150,553</b>	<b>15,860,017</b>	<b>278,662,056</b>
Debtors provision for the period (20%) (student)	- 12,640,686				- 12,640,686
Stock Adjustment			-	-	-
Debtors provision for the period 20%) (non- student))	- 121,400				- 121,400
Total comprehensive income			3,657,356	-	<b>3,657,356</b>
Adjustment to Debtors			-	-	-
Adjustments to PPE			-	-	-
Adjustment to Refundable			-	-	-
<b>Balance c/d as at June 30, 2023</b>	<b>172,889,400</b>	<b>-</b>	<b>80,807,909</b>	<b>15,860,017</b>	<b>269,557,326</b>

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.**  
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**13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023**

		2022/2023	2021/2022
	Note	Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other Government entities/Govt. grants	6	64,840,000	44,325,262
Rendering of services- Fees from students	21	17,261,521	29,584,775
Sale of goods	21	1,076,065	555,755
<b>Total Receipts</b>		<b>83,177,586</b>	<b>74,465,792</b>
<b>Payments</b>			
Use of goods and services	10	51,257,509	3,588,081
Compensation of employees	11	16,326,170	13,201,080
Board Members Allowance	12	1,472,402	141,250
Repairs & Maintenance	14	3,868,884	4,908,094
General Expenses	15	-	34,933,985
Finance cost	16	41,847	26,292
<b>Total Payments</b>		<b>72,966,812</b>	<b>56,798,782</b>
<b>Net cash flows from operating activities</b>		<b>10,210,774</b>	<b>17,667,010</b>
<b>Cash flows from investing activities</b>			
Decrease in non-current receivables (fin post)		-	-
Proceeds from sale of property, plant and Equipment		-	-
Purchase of property, plant, equipment (Additions)	18	- 2,749,570	- 1,166,000
<b>Net cash flows used in investing activities</b>		<b>- 2,749,570</b>	<b>- 1,166,000</b>
<b>Cash flows from financing activities</b>			
Donations		-	-
Repayment of borrowings		-	-
Increase in development grant		-	-
<b>Net cash flows used in financing activities</b>		<b>-</b>	<b>-</b>
<b>Changes In Working Capital</b>			
Difference in previous year indirect method		- 4,254,808	- 11,952,280
(Increase)Decrease in Non-Exchange receivables			42,775
increase (Decrease) in payables			- 2,042,185
increase (Decrease) inventories			- 1,812,014
<b>Net cash flows used in financing activities</b>		<b>- 4,254,808</b>	<b>- 15,763,704</b>
<b>Net increase in cash and cash equivalents</b>		<b>3,206,396</b>	<b>737,306</b>
Cash and cash equivalents at 1 July 2021		13,699,621	12,962,315
<b>Cash and cash equivalents at 30 June 2023</b>		<b>16,906,017</b>	<b>13,699,621</b>

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.**  
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**15 STATEMENT OF COMPARISON OF BUDGET&ACTUAL AMOUNTS FOR YEAR ENDED 30 JUNE 2023**

DETAILS	Original budget	Adjustments	Final budget	Actual	Performance	%Difference
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
<b>Revenue</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers from other Govt (Re-current)	55,462,762	-	55,462,762	55,000,000	-462,762	99
Transfers from other Govt (Capitation)		14,850,000	14,850,000	9,840,000	-5,010,000	66
Transfers from other Govt ( Devt grants)	30,606,393	-	30,606,393	-	- 30,606,393	-
Rendering of services	97,777,600	-	97,777,600	17,268,696	- 80,508,904	18
Sale of goods actual	1,606,000	-	1,606,000	1,068,890	- 537,110	67
<b>Total income</b>	<b>185,452,755</b>	<b>14,850,000</b>	<b>200,302,755</b>	<b>83,177,586</b>	<b>- 117,125,169</b>	<b>42</b>
<b>Expenses</b>						
Compensation of employees	16,556,284	-	16,556,284	16,326,170	- 230,114	99
Use of Goods and services	158,675,660	-	158,675,660	51,257,509	-107,418,151	32
Finance Costs	-	45,000	45,000	41,847	- 3,153	93
Repairs and Maintenance	10,220,811	-	10,220,811	3,868,884	- 6,351,927	38
Board Members Allowance		2,400,000	2,400,000	1,472,402	-927,598	61
PPE Additions		12,405,000	12,405,000	2,749,580	- 9,655,420	22
<b>Total expenditure</b>	<b>185,452,755</b>	<b>14,850,000</b>	<b>200,302,755</b>	<b>75,716,392</b>	<b>-124,586,363</b>	<b>38</b>
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,461,194</b>	<b>7,461,194</b>	

**Notes to budget on huge variances**

- a) The expected revenue was not realized by 42%. This was because of low collection of fees from student, and non-realization of development grants
- b) The realized funds were utilized by 91.03%
- c) Transfers from other Govt entities Development grants- The underperformance in this revenue vote head is due to lack of disbursement by the National government to fund the Twin workshop project
- d) Rendering of services – The variance here is owed to two factors
  - Unrealized student population as had initially been forecasted
  - Unrealised fee collection from trainees
- e) PPE Additions - The PPE's were not purchased as had been initially budgeted because of lack of funds

**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.

## 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 year ended 30 June 2023

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

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

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2023**

**ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.**

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

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Revenue recognition**

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

**Transfers from other government entities**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

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

**Sale of goods**

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

**Interest income**

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

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue. During the Financial year ended 2022/2023, the Institute had not leased any of its assets

**Interest income**

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

During the Financial year under review, St Joseph's Technical Training Institute for the Deaf Nyang'oma didn't received any amount as an interest income.

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

**Rental income**

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

**b) Budget information**

The original budget for FY 2022/2023 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.

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**c) Property, plant and equipment**

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

The values are net book values of Kshs 198,114,681 after depreciation of Kshs 8,550,655 being factored in for the financial year under review.

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

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

**d) Research and development costs**

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

**e) Financial instruments**

***Financial assets***

***Initial recognition and measurement***

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

***Loans and receivables***

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

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

During the Financial year 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

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***Held-to-maturity***

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

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

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

**6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Impairment of financial assets***

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

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

i) **Financial instruments (Continued)**

***Impairment of financial assets (Continued)***

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

***Financial liabilities***

***Initial recognition and measurement***

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

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***Loans and borrowing***

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

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

**i) Inventories**

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

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

At the end of the financial year 2022/2023, 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 Financial year ended 2022/2023, St Joseph's Technical Training Institute for the Deaf Nyang'oma did not have any legal or constructive obligation hence didn't cater for expenses arising from such obligations in the financial statements.

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

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

During the Financial year under review, St Joseph's Technical Training Institute for the Deaf Nyang'oma did not change its accounting policies and estimates.

**l) Employee benefits**

**Retirement benefit plans**

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

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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.

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. During the Financial year under review, St Joseph's Technical Training Institute for the Deaf Nyang'oma Cash and cash equivalents amounted to:

<b>Cash and Cash Equivalents</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
<b>Bank Balances</b>		
KCB Current account Main a/c	9,174,791	4,902,384
KCB Bank Saving a/c	7,283,736	8,219,512
KCB Bank Project account	426,852	428,925
<b>Total Bank Balances</b>	<b>16,885,379</b>	<b>13,550,821</b>
<b>Cash Balances</b>		
Cash at Hand	20,638	148,800
<b>Total cash Balances</b>	<b>20,638</b>	<b>148,800</b>
<b>Total cash and cash equivalents</b>	<b>16,906,017</b>	<b>13,699,621</b>

**o) Comparative figures**

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

The institution is adopting IPSAS for the third time hence has comparative figures St Joseph's technical institute for the deaf Nyang'oma has used comparative figures for financial year 2022/2023 and 2021/2022 while reporting on its financial statement

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

**6 Transfer from National Government entities**

<b>Details</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
1st quarter	13,750,000	10,153,191
2nd quarter	13,750,000	10,153,191
3rd quarter	13,750,000	10,153,191
4th quarter	13,750,000	10,153,191
Capitation	9,840,000	3,712,500
<b>Total</b>	<b>55,000,000</b>	<b>44,325,262</b>

**7. Rendering of services**

<b>Details</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Boarding	10,394,050	10,998,500
Attachment	1,744,640	2,335,200
Activity	1,464,117	1,713,872
Tuition	6,433,249	250,840
LT&T	1,290,641	1,495,039
EWC	1,480,149	1,729,284
Personal Emoluments	4,980,193	5,767,718
Admission Fee	173,000	166,280
I.D Card	25,440	35,440
RMI	674,986	829,932
Exams	226,710	4,262,670
Uniform	87,048	-
<b>Total</b>	<b>28,974,223</b>	<b>29,584,775</b>

**8. Sale of Goods**

<b>Sale of goods</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Production Unit	878,900	216,765
Rent	296,700	310,990
Income from sale of tender	25,000	28,000
<b>Total Sale of goods</b>	<b>1,200,600</b>	<b>555,755</b>

**9. Employee Costs**

<b>Employee Costs</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Salaries and wages	16,326,170	13,201,080
<b>Total Employee costs</b>	<b>16,326,170</b>	<b>13,201,080</b>

**10. Board Members Allowance**

<b>Board Members Allowance</b>	<b>FY/2021/2022</b>	<b>FY/2020/2021</b>
Transport allowances	1,472,402	141,250
<b>Total director emoluments</b>	<b>1,472,402</b>	<b>141,250</b>

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**11. Depreciation and Amortization expense**

<b>Depreciation and Amortization Expense</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Property, plant and equipment	8,550,655	8,041,456
<b>Total depreciation and amortization</b>	<b>8,550,655</b>	<b>8,041,456</b>

**12. Repairs and Maintenance**

<b>Repairs and Maintenance</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Minor Repairs	3,868,884	4,908,094
<b>Total Repairs and Maintenance</b>	<b>3,868,884</b>	<b>4,908,094</b>

**13. Use of Goods and services**

<b>Use of Goods and Services</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Boarding	19,090,882	-
Activity	3,657,065	-
Tuition	7,640,374	-
Local Travels & Transport	1,588,989	-
Administration Cost	5,214,545	-
Attachment	1,436,561	-
Advertisement	704,220	-
Production unit	1,342,641	-
Tender	25,000	-
Examination	3,442,850	-
Electricity	2,203,684	966,034
Student Union	81,400	-
Student Refund	94,130	-
Water	483,957	160,935
Security	2,929,102	1,856,400
Subscriptions	1,322,109	604,712
<b>Total use of good and services</b>	<b>51,257,509</b>	<b>3,588,081</b>

**14. Finance Costs**

<b>Finance Costs</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Bank Charges	41,847	26,292
<b>Total finance costs</b>	<b>41,847</b>	<b>26,292</b>

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**15. Cash and Cash Equivalents**

<b>Cash and Cash Equivalents</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
<b>Bank Balances</b>		
KCB Current account Main a/c	9,174,791	4,902,384
KCB Bank Saving a/c	7,283,736	8,219,512
KCB Bank Project account	426,852	428,925
<b>Total Bank Balances</b>	<b>16,885,379</b>	<b>13,550,821</b>
<b>Cash Balances</b>		
Cash at Hand	20,638	148,800
<b>Total cash Balances</b>	<b>20,638</b>	<b>148,800</b>
<b>Total cash and cash equivalents</b>	<b>16,906,017</b>	<b>13,699,621</b>

**16. Receivables from Exchange transactions**

<b>Receivables from Exchange Transactions</b>		
<b>Details</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
<b>Current receivables</b>		
Student debtors	73,152,250	63,684,979
Less: Bad debts provision (20% of total debts)	14,630,450	-
<b>Total current receivables</b>	<b>58,521,800</b>	<b>63,684,979</b>

**Ageing Analysis of Receivables from Exchange transactions**

<b>Description</b>	<b>FY/2022/2023</b>		<b>FY/2021/2022</b>	
	<b>Kshs</b>		<b>Kshs</b>	
		<b>% of the total</b>		<b>% of total</b>
Less than 1 year	15,133,059	%24.96	18,759,091	29.5%
Between 1- 2 years	6,371,281	% 5.43	7,895,320	12.4%
Between 2-3 years	8,070,231	% 14.89	21,061,666	33.07%
Over 3 years	36,618,020	%54.72	15,968,902	25.1%
<b>Total</b>	<b>73,152,250</b>	<b>%100</b>	<b>63,684,979</b>	<b>100%</b>

**17. Receivables from Non-Exchange transactions**

<b>Receivables from Non-exchange transactions</b>		
<b>Details</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Rent receivables	595,050	476,600
Advance	11,950	184,625
Less: Bad debts provision (20% of total debts)	121,400	-
<b>Total current receivables</b>	<b>485,600</b>	<b>661,225</b>

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**Ageing Analysis on Receivables from Non-Exchange Transactions**

Description	FY/2022/2023		FY/2021/2022	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	61,410	10.12%	82,570	12.49%
Between 1- 2 years	170,360	28.10%	167,650	25.35%
Between 2-3 years	182,310	30.03%	170,510	25.79%
Over 3 years	192,920	31.78%	240,495	36.37%
<b>Total</b>	<b>607,000</b>	<b>100%</b>	<b>661,225</b>	<b>100%</b>

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**Notes to the Financial Statements (Continued)**

**18. Property, Plant and Equipment**

DETAILS	Land	Motor vehicles	Furniture	Motor Cycle	Software	Computers	Building	Plant and equipment	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Cost/Revaluation 1st July 2022	4,695,000	4,890,000	3,465,000	118,500	5,041,739	4,736,470	125,068,588	72,462,300	23,463,445	243,941,042
<b>Adjustments</b>										
Additions	-	-	134,900	-	615,500	1,871,170	-	128,000	-	2,749,570
Transfers from W.I. P	-	-	-	-	-	-	-	-	-	-
<b>At 30<sup>th</sup> June 2023</b>	<b>4,695,000</b>	<b>4,890,000</b>	<b>3,599,900</b>	<b>118,500</b>	<b>5,657,239</b>	<b>6,607,640</b>	<b>125,068,588</b>	<b>72,590,300</b>	<b>23,463,445</b>	<b>246,690,612</b>
<b>Depreciation and impairment</b>										
<b>At 1st July 2022</b>	<b>-</b>	<b>3,423,000</b>	<b>1,212,750</b>	<b>47,400</b>	<b>2,016,696</b>	<b>3,556,948</b>	<b>5,002,744</b>	<b>24,765,739</b>	<b>-</b>	<b>40,025,276</b>
Depreciation charge for the year	-	489,000	179,995	23,700	1,131,448	1,321,528	2,501,372	2,903,612	-	8,550,655
<b>At 30<sup>th</sup> June 2023</b>	<b>-</b>	<b>3,912,000</b>	<b>1,392,745</b>	<b>71,100</b>	<b>3,148,143</b>	<b>4,878,476</b>	<b>7,504,115</b>	<b>27,669,351</b>	<b>-</b>	<b>48,575,931</b>
<b>Net book values</b>										
At 30 <sup>th</sup> June 2022	4,695,000	1,467,000	2,252,250	71,100	3,025,043	1,179,522	120,065,844	47,696,561	23,463,445	203,915,766
At 30 <sup>th</sup> June 2023	4,695,000	978,000	2,207,155	47,400	2,509,096	1,729,164	117,564,473	44,920,949	23,463,445	198,114,681
<b>DEPRICIATION RATE</b>	<b>-</b>	<b>10.0</b>	<b>5.0</b>	<b>20.0</b>	<b>20.0</b>	<b>20.0</b>	<b>2.0</b>	<b>4.0</b>	<b>-</b>	

NOTE: Straight-line method of depreciation has been used

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

	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
<b>Receivables from Non-exchange transactions</b>		
<b>Current receivables</b>		
Rent receivables	595,050	476,600
Advance	11,950	184,625
Provision for debtors(20%)	121,400	
<b>Total current receivables</b>	<b>485,600</b>	<b>661,225</b>

**20. Inventories**

<b>Inventories</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
Learning materials	206,941	687,440
Maintenance stores	901,430	1,206,449
Stationery	812,955	1,563,137
Catering stores	1,582,964	1,193,509
<b>Total Inventories</b>	<b>3,504,290</b>	<b>4,650,535</b>

**21. General Expenses**

<b>General Expenses</b>	<b>FY/2022/2023</b>	<b>FY/2021/2022</b>
ID Card		-
Boarding		14,763,291
Activity		1,488,090
Tuition		8,245,275
LT&T		1,188,426
Administration Cost		3,756,266
Attachment		1,245,587
Advertisement		489,000
Production Unit		820,110
Tender		28,000
Exams		2,909,940
<b>Total general expenses</b>		<b>34,933,985</b>

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**22. Actual Cash -Rendering of Services**

<b>Actual Collections</b>	<b>FY/2022/2023</b>
Recurrent Grants	55,000,000
Capitation	9,840,000
<b>Transfers from Ministry</b>	<b>64,840,000</b>
Caution Money	296,018
KNEC Examinations	146,732
Exams fees	586,071
Nita Examinations	65,857
Prepayments(student)	19,760
Student Debtors	51,460
Activity	786,829
Admission fee	109,810
Application Fee	21,240
arrears	409,508
Attachment/ Medical	495,810
Boarding fees	1,699,233
Contingencies	66,000
Electricity Water & Conservancy	801,625
Examination Center fee	17,750
Examination Charge	70,726
Examination Material Fee	8,780
Industrial Attachment	182,430
Internet fee	197,480
Knec Referrals	26,959
Library	92,400
Local Travel & Transport	690,373
Lunch	52,762
Medical and Insurance	50,050
Personal Emolument	2,195,973
Repair Maintenance and Improvement	433,046
Students ID	23,640
Student Union fees	98,762
Tuition	1,627,555
Helb	3,642,600
CDF Bursaries	2,294,282
<b>Fees from students</b>	<b>17,261,521</b>
Production	878,900
Rental Income	172,165
Tenders	25,000
<b>IGA</b>	<b>1,076,065</b>

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ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE 2023**

**APPENDICES**

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

As at the date of this report The Financial statements for the financial period 2021/2022 had been audited and draft Audit report issued but the Institution had not received the audit certificate though it had received the once for the financial period 2018/2019 and 2019/2020 and that for 2020/2021

**Guidance Notes:**

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

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**Principal  
Sr. Celestine Mangiti**

**Date** 25/04/2025



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

**Key projects –In -Progress**

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

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**APPENDIX III: INTER-ENTITY TRANSFERS**

<b>ENTITY NAME:</b>		<b>ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF – NYANG'OMA</b>		
<b>Break down of Transfers from the State Department of Technical and Vocational training</b>				
<b>FY 2022/2023</b>				
<b>a Recurrent Grants</b>				
	<b>Bank Statement Date</b>	<b>Amount (Kshs)</b>	<b>Indicate the FY to which the amounts relate</b>	
	22 <sup>nd</sup> August, 2022	13,750,000	2022/2023	
	15 <sup>th</sup> November, 2022	13,750,000	2022/2023	
	25 <sup>th</sup> January 2023	13,750,000	2022/2023	
	7 <sup>th</sup> May, 2023	13,750,000	2022/2023	
	<b>Total</b>	<b>55,000,000 0</b>		
<b>b Capitation</b>				
	<b>Bank Statement Date</b>	<b>Amount (Kshs)</b>	<b>Indicate the FY to which the amounts relate</b>	
	24 <sup>th</sup> March, 2023	6,545,000	2022/2023	
	27 <sup>th</sup> June, 2023	3,295,000	2022/2023	
	<b>Total</b>	<b>9,840,000</b>		
<b>c Development Grants</b>				
	<b>Bank Statement Date</b>	<b>Amount (Kshs)</b>	<b>Indicate the FY to which the amounts relate</b>	

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

Finance Officer

Sign 



Principal

Sign 

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**APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>ST JOSEPH'S NYANG'OMA</b>	<b>Date received as per bank statement</b>	<b>Nature: Recurrent/Development/Others</b>	<b>Total Amount - KES</b>	<b>Statement of Financial Performance</b>	<b>Capital Fund</b>	<b>Receivables</b>	<b>Total Transfers during the Year</b>
Ministry of Education		Recurrent	55,000,000	55,000,000	0	0	55,000,000
Ministry of Education		Capitation	9,840,000	9,840,000	0	0	9,840,000
Ministry of Education		Development	0	0	0	0	0
Ministry of Education		Direct Payment	0	0	0	0	0
			0	0	0	0	0
<b>Total</b>			<b>64,840,000</b>	<b>64,840,000</b>	<b>0</b>	<b>0</b>	<b>64,840,000</b>

**ULTIMATE AND HOLDING ENTITY**

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

**Currency**

The Financial statements are presented in Kenya Shillings

100

100

100

100