

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PARLIAMENT OF KENYA	
DATE: 05 JUL. 2023	DAY: Wednesday
TABLED BY:	Hon. Kimani Ichung'ath, leader of the Majority Party
CLERK-AT THE TABLE:	Mado

PARLIAMENT
OF KENYA
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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, 2022**

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**



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

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30th JUNE, 2022**

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

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

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

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

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

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

(b) Principal Activities

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

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

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

In its endeavours to realise its mandate and implement its core values, St. Joseph Technical Training 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 modern technology for learners with emphasis on learners with hearing impairment.

Mission

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

Core Values

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

Motto: Education for Self Reliance.

Quality Policy

As an institution St Joseph's Technical Training Institute for the deaf-Nyango'ma is committed to providing affordable, accessible, and sustainable and quality training by ensuring our services are effective and efficient and meet the customer needs and expectations. St Joseph's Technical Institute for the deaf-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 which enhance the institutions' reputation with customers.
- II. Ensure compliance with the TVET Act 2013 and other relevant statutory and safety requirements.
- III. Endeavour to always maximize customer satisfaction with services provided by St Joseph's Technical 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 June, 2020 and who had direct fiduciary responsibility were:

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

(e) Fiduciary Oversight Arrangements

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

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

KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

- (f) **Entity Headquarters**
St. Joseph's Technical Training Institute for the deaf – Nyang'oma
P.O. Box 33-40601
Off Bondo – Usenge Road
Bondo, KENYA
- (g) **Entity Contacts**
Telephone :(254) 0731255167
E-mail: nyangomajoseph@gmail.com
Website: www.stjosephtechnical.ac.ke
- (h) **Entity Bankers**
Kenya Commercial Bank
Oginga Odinga Road
P.O Box 17-40100
Kisumu, Kenya
- (i) **Independent Auditors**
Auditor General
Office of Auditor General
Anniversary Towers, Institute Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya
- (j) **Principal Legal Adviser**
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

1. THE BOARD OF GOVERNORS



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

Sr. Zipporah Kerubo Ogalo.

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



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

Mr. William Stephen Oyucho.

- Bachelors of Education (Arts).
- Member



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

Sarah Salome Ondego.

- Masters in Business Administration.
- Member



Mr. Paul Siaya.

- Diploma in Technical Education.
- Member

Mr. Siaya was born in 1960. He is a Diploma holder in Technical Education. He is currently working with the Starkey Hearing Foundation. He is specialized in handling people with Hearing Impairment.



Eng. Rosalia Soita.

- Bachelors of Technology Civil and Structural Engineering.
- Member

Eng. Soita was born on 24th March, 1977. She is a holder of Bachelor of Technology Civil and Structural Engineering. She is an experienced Engineer serving at Lake Victoria Water Services Board. She has been a committed member of the Board of St. Joseph's.



Ann Kemunto Iyoga

- Master Degree in Information Technology Management.
- Member

Ms. Kemunto was born on 13th March, 1981. She is a holder of Master Degree in Information Technology Management. She is currently pursuing her PhD in IT at JKUAT. She is a part time lecturer.

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

Mr. Kennedy Odongo Rombo.

- Diploma in Architecture.
- Member



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

Sr. Celestine Mangiti.

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

The board members' term expired on 6th October 2021.

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THE BOARD OF GOVERNORS COMMITTEES

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

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

BOARD MEMBER	MEETING ATTENDANCE		
	30 TH JUL 2020	30 TH SEP 2020	
Sr. Zipporah Kerubo	Absent	Absent	
Sr. Celestine Mangiti	Present	Present	
Mr. Oyicho William Steve	Present	Present	
Sarah Salome	Absent	Absent	
Paul Siaya	Present	Absent	
Eng. Rosaria Soita	Absent	Absent	
Anne Kemunto Iyoga	Present	Present	
Mr. Rombo Kennedy Odongo	Present	Present	

The board members' term expired on 6th October 2021.


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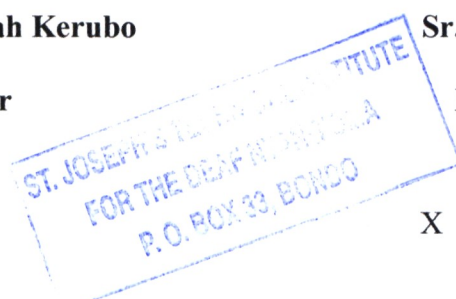
Sr. Zipporah Kerubo

BOG chair






.....

Sr. Celestine Mangiti

Principal



2. MANAGEMENT TEAM

PHOTO	NAME	DESIGNATION	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
	Edwina Abidha Opiyo	Registrar	Higher Diploma in Technical Education. Diploma in Education

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

3. CHAIRMAN'S STATEMENT

The board members' term expired on 6th October 2021.

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4. REPORT OF THE PRINCIPAL

The institution admitted 301 new students during the financial period 2021/2022. The summary of student enrolment as at 30th June, 2022 is shown in the table below.

RE: STUDENTS ENROLMENT AS AT 30TH JUNE 2022

SR. NO	DEPARTMENT	MALE		FEMALE		TOTAL
		H	HI	H	HI	
01	MECHANICAL ENGINEERING	17	6	2	1	26
02	AUTOMOTIVE ENGINEERING	35	6	1	1	43
03	BUILDING TECHNOLOGY (MASONRY)	55	20	16	0	91
04	BUILDING TECHNOLOGY (PLUMBING)	49	13	13	0	75
05	BUILDING TECHNOLOGY (CARPENTRY)	7	6	0	0	13
06	ELECTRICAL ENGINEERING	64	15	17	1	97
07	CLOTHING TECHNOLOGY	1	0	37	13	51
08	COMPUTER STUDIES/ICT	5	5	34	7	51
09	HAIRDRESSING AND BEAUTY THERAPY	0	1	48	26	75
10	KENYA SIGN LANGUAGE	2	1	8	0	11
11	FOOD AND BEVERAGE	4	3	74	9	90
	TOTAL	239	76	250	58	623

EXAMINATION REPORT

During the November 2021 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 2021	28	100.00
NITA	April 2022	53	Results not yet released

SPORTS.

During the financial year 2021/2022, Kenya Association of Technical Training Institutions (KATTI) under KATTISO organized the Lake region ball games at Siaya Institute of Technology from 2nd to 6th 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. Institution was ranked position two under special category. Only netball ladies managed position one. The remaining disciplines managed position 2. We look forward to perform better at national level that will be held from 27th to 1st October 2022 in Rift valley region.

During the financial year 2021/2022, Kenya Association of Technical Training Institutions (KATTI) under KATTISO organized the National Athletics competition at Nyayo National Stadium in Nairobi from 20th to 24th April 2022. We managed a total of 39 medals (11 Gold, 18 silver and 10 bronze). The institution participated under special category.

The institution also was presented in a Drama writing workshop organized by KATTI held at Kunste hotel in Nakuru city from 1st May 2022 to 7th May 2022. Drama patron and assistant patron represented the institution. We look forward to participate in drama festivals next year under special category. We have already started the training.

Lake regional competitions under KATTI for both handball and basketball will be held early September 2022. The institution plans to participate in both under special category.

RESEARCH & INNOVATION

St. Joseph's Technical Training Institute for the Deaf, Nyang'oma boasts of a robust and active Research and Development department which 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 March 2022, we participated in one major activity called KATTI Western Region TVET Fair which was held from 22nd to 25th May 2022.

The event which took place at Matili Technical Training Institute attracted 55 institutions that showcased their innovations.

St. Joseph's Technical Training Institute for the Deaf, Nyang'oma showcased a total of 17 exhibits from various categories such as Electronics, Mechanical, Clothing and Textile, Hair dressing and Beauty among others. We ride on an all-inclusive aspect where we give an opportunity to all our students as you know we are a special institution. Some of our innovations include;

- Homemade Garden Chair
- Crop disease diagnosis system

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- Recycled Hair piece Homemade Dress
- 4-in -1 non-contact Hand washing equipment
- Intensive Farming equipment etc
- In June 2022, our institute participated in the National TVET and Robotics Contest that took place at Meru National Polytechnic. During the event, we presented two items: 4-in-1 automatic hand washing machine and a robot.
- Our robot nick-named 'MomoNyalo' managed to become position two out of 42 robots that participated in the contest. It was an amazing performance indeed!
- Besides this spectacular performance, our trainers also got a chance to benchmark and learn many things concerning several categories of research projects.
- We look forward to even better performance in other events majorly on research and innovation.

PRODUCTION UNIT.

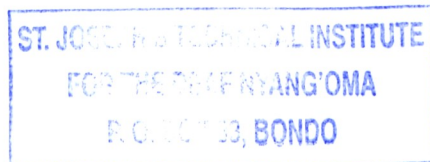
The production units owned by the institute are fish farming and broiler chicken rearing. These production units are internally consumed by the institute to improve the learners' and trainers' diets. The chicken rearing unit is located in the institute's compound while fish farming on St Joseph's Technical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

Internal consumption as at the end of 4th quarter ended 30th June 2022 as from 1st July 2021 to 30th June 2022.

DETAILS	QUANTITY	RATE@Ksh	TOTAL AMOUNT KSHS
Chicken	1,576	600	945,600
TOTAL			945,600



Sr. Celestine Mangiti
Principal



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5. REVIEW OF ST JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF, NYANG'OMA PERFORMANCE FOR FY 2021/2022

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

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

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

St Joseph's Technical Training Institute for The Deaf, Nyang'oma develops its annual work plans based on the above 4 pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The institution achieved its performance targets set for the FY 2021/2022 period for its 4 strategic pillars, as indicated in the diagram below:

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

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

6. CORPORATE GOVERNANCE STATEMENT

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

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

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

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

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

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

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

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

During the end of the Financial year 2021/2022 the Board members had no conflict of interest reported during the period of reporting.

The board members' term expired on 6th October 2021.

7. MANAGEMENT DISCUSSION AND ANALYSIS

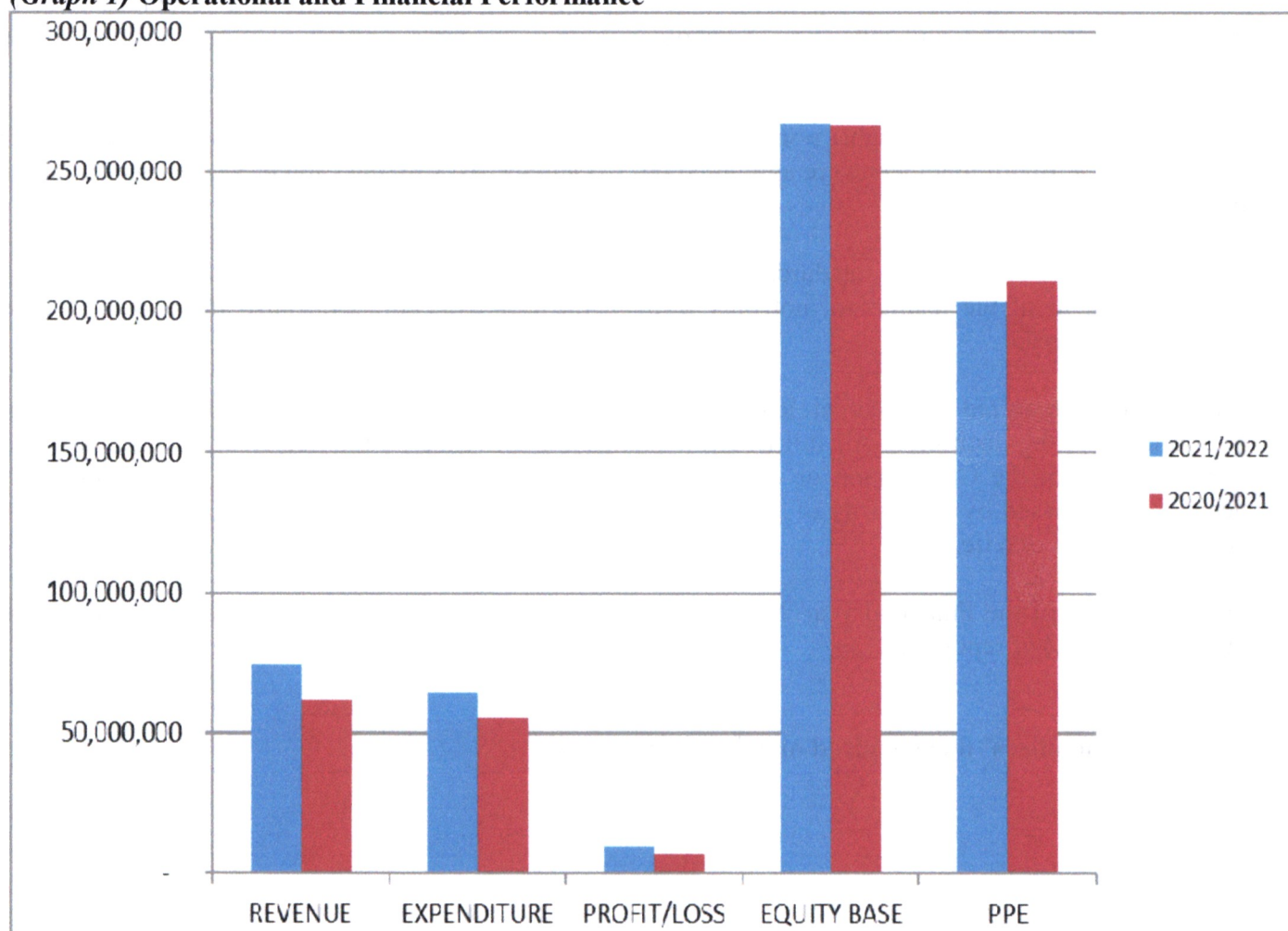
Operational and Financial Performance

The operational and financial performance of St Joseph's Technical Training Institute for The Deaf – Nyang'oma for the financial period ending 30th June 2022 can be explained using 5 components as shown in table 1 and graph 1 below.

(Table 1) Operational and Financial Performance

DETAILS	2021/2022	2020/2021
REVENUE	74,464,002	62,125,787
EXPENDITURE	64,840,237	55,184,350
PROFIT/LOSS	9,623,765	6,941,437
EQUITY BASE	267,551,551	266,813,111
PPE	203,915,766	210,791,221

(Graph 1) Operational and Financial Performance



i) Revenue.

During the financial year under review, St Joseph's Technical Training Institute for The Deaf -Nyangoma was able to collect Kshs. 74,464,002

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During the financial year under review, St Joseph's Technical Training Institute for The Deaf -Nyangoma was able to collect Kshs. 74,464,002

ii) Expenditure.

During the financial period 2021/2022 under review, St Joseph's Technical Training Institute for The Deaf-Nyang'oma incurred a total of Kshs. 64,840,237 as expenses.

iii) Surplus/Deficit

During the fiscal year under review, St Joseph's Technical Training Institute for The Deaf-Nyangoma operated at a surplus of Kshs. 9,623,765.

iv) Equity Base.

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

This is classified into: -

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

During the financial year under review, St Joseph's Technical Training Institute for The Deaf -Nyangoma had equity base worth Kshs 267,551,551.

v) Property Plant and Equipment.

During the financial period under review, St Joseph's Technical Training Institute for The Deaf -Nyangoma had assets at net value worth Kshs. 203,915,766.

Compliance with Statutory Requirements.

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

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

Key projects and investment the institution implemented

On-Going Projects						Contractor Paid	Balance Due
Project Title	Funding	Contract Sum	Status	Amount Spent To Date	% Status		
Twin Workshop Classroom and Offices	G.O.K	53,470,287	On-going	23,463,445	60%	Le-Brilliance Entreprises	30,006.842
Got-Ramogi Campus	African Development Bank thru' M.O.E	218,784,240	On-going	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) Foreign exchange risk

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

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

ii) Price Risk.

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

iii) Cash flow and interest rate risk.

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

iv) Credit Risk.

Credit risk arises from cash and cash equivalent and deposits with banks as well as credit exposures to customers including outstanding receivables and committed transactions. Credit risk is the risk that the counterparty 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 worthiness 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 a reduction on default risk on student fee balances.

v) Liquidity risk

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

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

Material arrears in statutory/financial obligations.

St Joseph's 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 30th June, 2022 there were pending bills amounting to Kshs. Nil.

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

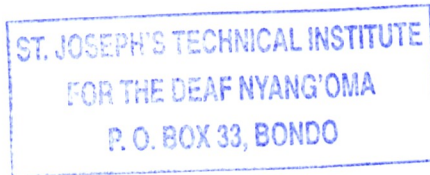
Financial Probity and serious governance Issues.

During the end of the year ending 30th June 2022 the Board Members had no conflict of interest reported during the period.

By order of the Board



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



8. 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 Technical Training Institute for the Deaf-Nyang'oma , has a sustainability plan that it has started implementing as outlined below;

✓ Poultry project

This project continued doing well during the 4th quarter ended 30th June 2021/2022 and its majorly supplementing the food program of the institution, majorly meals for students and staffs. Though currently the production is on small scale, the institution has a plan of expansion to do the production on large scale so as to start targeting the outside market.

✓ Fish aquarium

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

✓ Canteen

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

✓ Production units

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

Factors affecting sustainability priorities of the Institute

The 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, and legal-political issues. The most recent factor during the year 2021/2022 was the tremendous effects of COVID-19. The Institute tries its best to be on the alert on such issues and report them as and when they occur and try to find a way to manage such factors.

Reference to International best priorities and key Achievements & Failures

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

2. Environmental performance

The environmental policy guiding St. Joseph Technical Training Institute for the Deaf-Nyang'omais 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

St. Joseph's Technical Training Institute for The Deaf-Nyang'oma hiring process always follow a certain process as listed below;

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

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

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

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

4. Market place practices-

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

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

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

5. Community Engagements-

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

- The institute offered supplied chicken to St. Bernard Children's Home Nyang'oma to assist the orphanage in feeding the needy children
- The institute also offered free hair care (Saloon services) in the institute hair dressing and beauty therapy workshop to locals every quarterly as a way of giving back to the community. This has raise self-esteem to local women who cannot afford good saloon services.

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
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- The institute fabricated a shed for bodaboda riders at Nyang'oma Market.



Figure 1 Got Ramogi campus, Principal Sr. Celestine Mangiti of St. Josephs Technical Training Institute for The deaf, Nyangoma is supervising tree planting.



Figure 2 Personel on site at Got Ramogi campus during treeplanting exercise.



Figure 3 Bodaboda shed donated by the institute



Figure 4A group photo with community members before being offered free salon services



Figure 5 Free salon services to the community

9. REPORT OF THE BOARD OF GOVERNORS

The Board members submit their report together with the audited financial statements for the financial year ending June 30th, 2022, which show the state of the St. Joseph's Technical Training Institute for the Deaf- Nyang'oma affairs.

Principal activities

The principal activities of the entity are

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

Results

The results of the institute for the financial period ending June 30th, 2022 are set out on page 1-5

BOARD OF GOVERNORS

The members of the Board who served during the year are shown on page vi to viii. During the financial period 2021/2022 the board members' term expired on 6th October 2021.

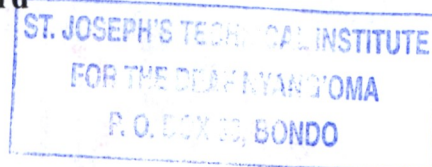
Auditors

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



10. STATEMENT OF BOARD OF GOVERNORS RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and section 29 of schedule 2 of the Technical and Vocational Education and Training Act,) require the Board members to prepare financial statements in respect of St. Joseph's Technical Institute, which give a true and fair view of the state of affairs of the institute at the end of the financial period 2021/2022 and the operating results of the institute, for the year 2021/2022. The Board members are also required to ensure that the institute keeps proper accounting records that 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 ending on June 30th, 2022. 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 the institute's transactions during the financial year ending June 30th, 2022, and of the institute's financial positions at that date. The Board members further confirm the completeness of the accounting records maintained for the institute, which have been relied upon in the preparation of the institute's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board members to indicate that the institute will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

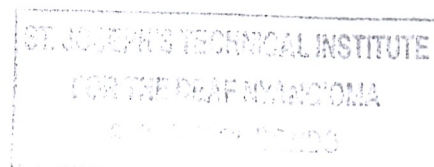
The St. Joseph financial statements were approved by the Board and signed on its behalf by:



BOG chair



BOG Secretary



REPUBLIC OF KENYA

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



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, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of St. Joseph's Technical Training Institute of the Deaf - Nyang'oma set out on pages 1 to 21, which comprise of the statement of financial position as at 30 June, 2022, the statement of financial performance, statement of changes in net assets, statement of cash flows and the

Report of the Auditor-General on St. Joseph's Technical Training Institute for the Deaf - Nyang'oma for the year ended 30 June, 2022

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

In my opinion, except for the effect of the matters described in the basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of St. Joseph's Technical Training Institute for the Deaf - Nyang'oma as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Technical and Vocation Education Training Act, 2013 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Receivables from Exchange Transactions

The statement of financial position reflects receivables from exchange transactions balance of Kshs.63,684,979 as disclosed in Note 18 to the financial statements. The balance is made up of Kshs.20,211,576 or 32% for receivables during the financial year under review and Kshs.43,473,403 or 68% in respect of 2020/2021 and earlier years. However, the institute did not make any provision for bad and doubtful debts in the financial statements.

In the circumstances, the recoverability and accuracy of receivables from exchange transactions totalling to Kshs.63,684,979 could not be ascertained.

2. Unsupported Balances in the Statement of Changes in Net Assets

As previously reported, the opening balance in the statement of changes in net assets of Kshs.266,813,111 is net of adjustments for stock, debtors, property, plant and equipment and refundable adjustments totalling to Kshs.17,510, Kshs.7,201,851, Kshs.4,650,000 and Kshs.3,290,291 respectively which were not supported with any records. In addition, the opening balance includes capital development grants totalling to Kshs.15,860,017 which in turn include Kshs.2,192,560 that was, similarly, not supported with any records.

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

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis totalling Kshs.169,311,009 and Kshs.74,465,792 respectively resulting to a shortfall of revenue totalling Kshs.94,845,217 or 56% of the budget. The shortfall was mainly due to non-receipt of expected budgetary allocation of Kshs.30,606,393 from the National Government for construction of twin workshop, classrooms and offices at Kopolo campus and failure to collect budgeted fees from students where Kshs.29,584,775 was collected compared to a fees budget of Kshs.92,649,320 resulting to under-collection of Kshs.63,064,545. Similarly, the Institute expended Kshs.56,798,782 against an approved budget of Kshs.169,311,009 resulting to an under-expenditure of Kshs.112,512,227 or 66.5% of the budget.

The underfunding and under-expenditure constrained implementation of the planned activities and may have hampered service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Stalled Construction Works at Kopolo Campus

Included in Note 21 under property, plant and equipment is work-in-progress balance totalling Kshs.23,463,445. The balance relates to the ongoing construction of twin workshop, classrooms and offices at the Institute's Kopolo Campus. The construction works were awarded to a contractor on 03 July, 2018 at a cost of Kshs.54,470,287 and the contract was set to be completed by 23 July, 2019. However, records provided for audit indicated that the contractor abandoned the works on 27 September, 2020. Management attributed the abandonment to non-disbursement of budgeted project funds totalling Kshs.30,606,393.

In the circumstances, value for money on the project expenditure totalling to Kshs.23,463,445 could not be confirmed

2. Non-Compliance with the Technical and Vocational Education and Training Act, 2013 on the Appointment of Board Members

During the year under review, the Institute operated without a Board. It was noted that the term of service of all board members had expired and no replacement had been done as at 30 June, 2022. This contravened Section (8)(12) of Technical and Vocational Education and Training Act, 2013 which require the members of the Board to be appointed at different times in order to ensure continuity.

In the circumstances, the appointing authority was in breach of the law.

3. Employee Costs

3.1 Non-compliance with the Law on Ethnic Composition

Audit verification and analysis of the entity's staff list revealed that out of total number of fifty-four (54) employees, fifty-one (51) were from the dominant ethnic community translating to approximately 94% of the total staff while employees from the minority ethnic communities were three (3) constituting approximately 6%.

This was contrary to Section 7(1) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one third of its staff from the same ethnic community.

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

3.2 Engagement of Casual Employees

Review of the entity's casual worker's records revealed that Kshs.550,500 had been spent on seven (7) casual employees who were engaged for a period of over one year. This was contrary to the provisions of Section 37 of Employment Act, 2007 which requires that if a casual employee is engaged continuously for more than one month or if his or her tasks cannot be completed within three months, the employment of the casual employee will be converted into full-time employment.

In the circumstances, Management was in breach of the law

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on

Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Operations and Management of Records

Review of operations revealed that record keeping and referencing of financial transactions was inadequate. Transactions were given similar payment voucher numbers and the voucher numbers were written in pencil implying that entries could easily be erased or altered. The transactions did not have narrations indicating what the payments were for.

In the circumstances, the effectiveness of internal control over maintenance of records could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the Institute's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I considered internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Institute to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Institute to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathunge, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2023

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

12. STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30TH JUNE 2022

	Notes	2021/2022	2020/2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from the National Government—grants/ gifts in kind	6	44,325,262	40,612,762
Total Revenue from non-exchange transactions		44,325,262	40,612,762
Revenue from exchange transactions			
Rendering of services- Fees from students	7	29,584,775	20,669,759
Sale of goods	8	555,755	843,266
Other income	9	-	-
Revenue from exchange transactions		30,140,530	21,513,025
Total revenue		74,465,792	62,125,787
Expenses			
Use of goods and services	10	3,588,081	3,716,698
Employee costs	11	13,201,080	9,125,517
Board Members Allowance	12	141,250	644,460
Depreciation and amortization expense	13	8,041,456	7,947,536
Repairs and maintenance	14	4,908,094	17,950,700
General expenses	15	34,933,985	15,780,727
Finance costs	16	26,292	18,712
Total expenses		64,840,237	55,184,350
Net Surplus/(deficit) for the year		9,625,555	6,941,437

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

**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

13. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2022.

	Notes	2021/2022	2020/2021
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	17	13,699,621	12,962,315
Receivables from exchange transactions	18	63,684,979	51,732,699
Receivables from non-exchange transactions	19	661,225	704,000
Inventories	20	4,650,535	2,427,145
Total Current Assets		82,696,360	67,826,159
Non-current assets			
Property, plant and equipment	21	203,915,766	210,791,221
Total Non-current Assets		203,915,766	210,791,221
Total assets		286,612,126	278,617,380
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	22	-	2,042,185
Refundable deposits from customers	23	7,950,070	9,762,084
Total Current Liabilities		7,950,070	11,804,269
Non-current liabilities			
Total liabilities		7,950,070	11,804,269
Capital and Reserves			
Reserves		185,651,486	183,428,096
Accumulated surplus		77,150,553	67,524,998
Capital Fund		15,860,017	15,860,017
Total Capital and Reserves		278,662,056	266,813,111
Total Liabilities and Capital & Reserves		286,612,126	278,617,380

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

The board members term expired on 6th October 2021.



Chair BOG

Date 20/06/2023



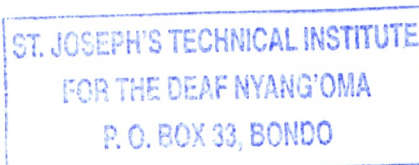
Finance Officer

ICPAK No 26177
Date 20/06/2023



Principal

Date 20/6/2023



**ST JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF-NYANG'OMA.
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14. STATEMENT OF CHANGES IN NET ASSET FOR THE PERIOD ENDED 30TH JUNE 2022

	Reserves	Fair value adjustment reserve	Retained earnings	Capital /Development Grants/Fund	Total
Balance b/f at July 1, 2020	184,149,026	-	60,583,561	13,667,457	258,400,044
Stock Adjustment	17,510	-	-	-	17,510
Total Comprehensive income	-	-	-	-	-
Adjustment to Debtors	7,201,851	-	-	-	-
Adjustment to PPE	-4,650,000	-	-	-	-4,650,000
Adjustment to Refundable	-3,290,291	-	-	-	-3,290,291
Donations	-	-	-	2,192,560	2,192,560
Prior year adjustments					
Closing stock revaluation					
Bad debts written of					
Uniform			6,941,437		6,941,437
Total comprehensive income					-
Capital /Development grants received during the year					-
Transfer of depreciation/ amortization from capital fund to retained earnings					
Balance c/d as at June 30, 2021	183,428,096	-	67,524,998	15,860,017	266,813,111
Balance b/f at July 1, 2021	183,428,096	-	67,524,998	15,860,017	266,813,111
Development donation					
Revaluation During the year	2,223,390				2,223,390
Stock Adjustment			9,625,555		9,625,555
Total comprehensive income					
Adjustment to Debtors					
Adjustment to PPE					
Adjustment to Refundables					
Balance c/d as at June 30, 2022	185,651,486	-	77,150,553	15,860,017	278,662,056

Note:

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

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15. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022

		2021/2022	2020/2021
	Note	Kshs	Kshs
Cashflowsfromoperatingactivities			
Receipts			
Transfers from other Government entities/Govt. grants	6	44,325,262	40,612,762
Renderingofservices- Fees from students	7	29,584,775	20,669,759
Saleofgoods	8	555,755	843,266
Otherincome,rentalsandagencyfees	9	-	-
Total Receipts		74,465,792	62,125,787
Payments			
Use of goodsandservices	10	3,588,081	3,716,698
Compensationofemployees	11	13,201,080	9,125,517
Board Members Allowance	12	141,250	644,460
Repairs & Maintenance	14	4,908,094	17,950,700
General Expenses	15	34,933,985	15,780,727
Financecost	16	26,292	18,712
Total Payments		56,798,782	47,236,814
Netcashflowsfromoperatingactivities		17,667,010	14,888,973
Cash flows from investing activities			
Purchase of property, plant, equipment (Additions)	21	- 1,166,000	- 18,338,393
Netcashflowsusedininvestingactivities		- 1,166,000	- 18,338,393
Cashflowsfromfinancingactivities			
Donations		-	2,192,560
Netcashflowsusedinfinancingactivities		-	2,192,560
Changes In Working Capital			
(Increase/Decrease in receivables	18	- 11,952,280	- 16,634,251
(Increase)Decrease in Non Exchange receivables	19	42,775	- 109,400
increase (Decrease) in payables	22	- 2,042,185	1,958,485
increase (Decrease) in refundable deposits	23	- 1,812,014	3,264,815
Netcashflowsusedinfinancingactivities		-15,763,704	- 11,520,351
Netincrease/(decrease)incashandcash equivalents		737,306	- 12,777,211
Cashandcashequivalentsat1 July 2021		12,962,315	25,739,526
Cashandcashequivalentsat30 June 2022		13,699,621	12,962,315

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16. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30TH JUNE 2022

	Original budget	Adjustments	Final budget	Actual Comparable basis	Performance difference	% performance difference
	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue						
Transfers from other Govt entities Govt grants	44,470,096	-	44,470,096	44,325,262	144,834	0.33
Transfers from other Govt entities Devt grants	30,606,393	-	30,606,393	-	30,606,393	100.00
Public Contributions and donations	-	-	-	-	-	
Rendering of services- Fees from students	92,649,320	-	92,649,320	29,584,775	63,064,545	68.07
Sale of goods (Tender and Production)	1,585,200	-	1,585,200	555,755	1,029,445	65.94
Total Income	169,311,009	-	169,311,009	74,465,792	94,845,217	56.01
Expenses						
Compensation of employees	15,346,512	-	15,346,512	13,201,080	2,145,432	13.98
Use of Goods and services	11,171,000	-	11,171,000	3,588,081	7,582,919	67.88
Finance costs	45,000	-	45,000	26,292	18,708	41.57
Board Members Allowance	2,025,000	-	2,025,000	141,250	1,883,750	93.02
Repair and Maintenance	12,082,797	-	12,082,797	4,908,094	7,174,703	59.38
General expenses	98,034,307	-	98,034,307	34,933,985	63,100,322	64.37
Transfers from Govt entities Dev grants	30,606,393	-	30,606,393	-	30,606,393	63.00
Total expenditure	169,311,009	-	169,311,009	56,798,782	112,512,227	66.45
Surplus for the period	-	-	-	17,667,010		

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Notes on huge variances

- The treasury development grant was not received to a tune of Kshs. 30,606,393.
- On sale of good and services, the institute has not received revenue as had been projected due to low demand of fabricated items.
- Use of good and services reduced because of proportional revenue to meet such expenditure. The institute did not commit beyond their revenue base.
- The Board members term expired on 6th October 2021 hence low expenditure on the board members' allowances.

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17. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the St Joseph's Technical Institute accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the St. Joseph's Technical Institute

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act, the TVET Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2020

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

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4. EARLY ADOPTION OF STANDARDS

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

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

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

During the Financial year under review, St Joseph's Technical Training Institute for the Deaf- Nyang'oma received a total of Kshs 40,612,762 as recurrent grant, Kshs 3,712,500 capitation and no funds were received towards development.

ii) Revenue from exchange transactions

Rendering of services

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

During the Financial quarter ended under review, St Joseph's Technical Training Institute for the Deaf -Nyang'oma received a total of Kshs 29,584,775 as fees collection from students.

Sale of goods

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

During the Financial quarter under review, St Joseph's Technical Training Institute for the Deaf- Nyang'oma received a total of Kshs 216,765 from production unit, Kshs 309,200 rental income and Kshs 28,000 from sale of tender.

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Interest income

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

During the Financial quarter 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 2021/2022 was approved by the Board. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. In case of additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

c) Property, plant and equipment

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

The values are net book values of Kshs 203,915,766 after depreciation of Kshs 8,041,456 being factored in for the financial quarter under review.

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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 Training Institute for the Deaf -Nyang'oma was not owed any loan by any third party hence no calculation of impairment losses

Held-to-maturity

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

During the Financial 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)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment of financial assets

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

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

i) **Financial instruments (Continued)**

Impairment of financial assets (Continued)

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

Financial liabilities

Initial recognition and measurement

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

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

Loans and borrowing

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

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

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i) Inventories

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

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

At the end of the financial period 2021/2022, St Joseph's Technical Training Institute for the Deaf- Nyang'oma did constitute a committee to value its closing stock at market prevailing prices Kshs. 4,650,535.

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

k) Changes in accounting policies and estimates

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

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

l) Employee benefits

Retirement benefit plans

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

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the Government of Kenya, BOG members, 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 highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

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

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

Details	FY/2021/2022	FY/2020/2021
		Kshs
Bank Balances		
KCB Current account Main a/c	4,902,344	3,433,094
KCB Bank Saving a/c	8,219,512	8,976,777
KCB Bank Project account	428,925	406,250
Total Bank Balances	13,550,781	12,816,120
Cash Balances		
Cash at Hand	148,800	146,195
Total cash Balances	148,800	146,195
Total cash and cash equivalents	13,699,581	12,962,315

o) Comparative figures

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

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

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St Joseph's technical Training institute for the deaf –Nyang'oma have used comparative figures for financial year 2021/2022 and 2020/2021 while reporting on its financial statements

6. Transfers from National Government Ministries

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
1st Quarter	10,153,191	-
2nd Quarter	10,153,191	20,306,381
3rd Quarter	10,153,191	20,306,381
4th Quarter	10,153,191	-
Capitation	3,712,500	-
Total	44,325,262	40,612,762

7. Rendering of Services

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Boarding	10,998,500	8,501,160
Attachment	2,335,200	1,837,500
Activity	1,713,872	1,431,898
Tuition	250,840	331,100
LT&T	1,495,039	1,349,358
Ewc	1,729,284	1,496,544
P.Emol	5,767,718	4,917,040
Admission Fee	166,280	101,118
I.D Card	35,440	25,800
RMI	829,932	705,241
Exams	4,262,670	-
Total	29,584,775	20,696,759

8. Sale of goods

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Production Unit	216,765	696,666
Rent	310,990	93,600
Income from sale of tender	28,000	53,000
Total Sale of goods	555,755	843,266

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9. Finance income

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Interest income		-
Total other income		-

10. Use of Goods and Services

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Electricity	966,034	1,553,139
Water	160,935	208,983
Security	1,856,400	1,595,840
Subscriptions	604,712	358,736
Total good and services	3,588,081	3,716,698

11. Employee Costs

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Salaries and wages	13,201,080	9,125,517
Total Employee costs	13,201,080	9,125,517

12. Board Members Allowance.

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Transport Allowance	141,250	644,460
Total	141,250	644,460

13. Depreciation and Amortization Expense.

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Property Plant and Equipment	8,041,456	7,947,536
Total	8,041,456	7,947,536

14. Repairs and Maintenance

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Minor Repairs	4,908,094	9,865,286
Covid-19	-	8,085,414
Total	4,908,094	17,950,700

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15. General Expenses

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Boarding	14,763,291	7,017,290
Activity	1,488,090	390,012
Tuition	8,245,275	3,690,001
LT&T	1,188,426	868,505
Administration	3,756,266	2,463,371
Attachment	1,245,587	486,098
Advertisement	489,000	-
Production Unit	820,110	821,450
Tender	28,000	44,000
Exams	2,909,940	-
Total General Expenses	34,933,985	15,780,727

16. Finance Costs.

Details	FY/2021/2022	FY/2020/2021
		Kshs
Bank Charges	26,292	18,712
Total finance costs	26,292	18,712

17. Cash and Cash Equivalents

Details	FY/2021/2022	FY/2020/2021
		Kshs
Bank Balances		
KCB Current account Main a/c	4,902,384	3,433,094
KCB Bank Saving a/c	8,219,512	8,976,777
KCB Bank Project account	428,925	406,250
Total Bank Balances	13,550,821	12,816,120
Cash Balances		
Cash at Hand	148,800	146,195
Total cash Balances	148,800	146,195
Total cash and cash equivalents	13,699,621	12,962,315

18. Receivables from Exchange Transactions

Details	FY/2021/2022	FY/2020/2021
		Kshs
Student debtors	63,684,979	51,732,699
Total current receivables	63,684,979	51,732,699

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19. Non-current receivables

Details	FY/2021/2022	FY/2020/2021
		Kshs
Rent receivables	476,600	483,000
Advance	184,625	221,000
Total non-currentreceivables	661,225	704,000

20. Inventory.

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Learning Materials	687,440	267,590
Maintenance Stores	1,206,449	546,260
Stationery	1,563,137	556,697
Catering Stores	1,193,509	1,056,598
Total	4,650,535	2,427,145

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. Property, Plant and Equipment.

	Land	Motor vehicles	Furniture and fittings	Motor Cycle	Software	Computers	Building	Plant and equipment	Capital Work in progress	Total
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
Cost/Revaluation 1st July 2021	4,695,000	4,890,000	3,465,000	118,500	5,041,739	4,440,970	125,068,588	71,591,800	23,463,445	242,775,042
Adjustments										
Additions	-	-	-	-	-	295,500	-	870,500	-	1,166,000
Transfers from W.I.P	-	-	-	-	-	-	-	-	-	-
At 30 th June 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
Depreciation and impairment										
At 1st July 2021	-	2,934,000	1,039,500	23,700	1,008,348	2,609,654	2,501,372	21,867,247	-	31,983,821
Depreciation charge for the year	-	489,000	173,250	23,700	1,008,348	947,294	2,501,372	2,898,492	-	8,041,456
At 30 th June 2022	-	3,423,000	1,212,750	47,400	2,016,696	3,556,948	5,002,744	24,765,739	-	40,025,276
Net book values										
At 30 th June 2021	4,695,000	1,956,000	2,425,500	94,800	4,033,391	1,831,316	122,567,216	49,724,553	23,463,445	210,791,221
At 30 th 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
DEPRECIATION RATE (%) <i>(straight line method)</i>	-	10.0	5.0	20.0	20.0	20.0	2.0	4.0	-	

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22. Trade and other Payables from Exchange Transactions

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Trade Payables	-	2,042,185
Total	-	2,042,185

23. Refundable deposits from customers/students

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Retention fee	1,101,234	1,101,234
Prepaid fees	5,144,353	7,412,652
Caution Money	1,498,145	1,056,150
Uniform	87,048	87,048
Student Union	95,250	105,000
Rent	24,040	-
Total	7,950,070	9,762,084

25. Donations

Details	FY/2021/2022	FY/2020/2021
	Kshs	Kshs
Donation	-	2,192,560
Total	-	2,192,560

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18. APPENDICES

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

As at the time of submission of financial statements for the financial period 30th June 2022, the institute had not received audit certificate for the financial period 2019/2020, and 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.

The board members term expired on 6th October 2021.

BOG chair.

Date.....

Aborata
20/06/2023

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APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Projects

Key projects and investment the institution implemented

On-Going Projects						Contractor Paid	Balance Due
Project Title	Funding	Contract Sum	Status	Amount Spent To Date	% Status		
Twin Workshop Classroom and Offices	G.O.K	53,470,287	On-going	23,463,445	60%	Le-Brilliance Entreprises	30,006,842
Got-Ramogi Campus	African Development Bank thru' M.O.E	218,784,240	On-going		90%	Senders services Co. Limited	

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APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME:		ST. JOSEPH'S TECHNICAL TRAINING INSTITUTE FOR THE DEAF – NYANG'OMA		
Break down of Transfers from the State Department of Technical and Vocational training				
FY 2021/2022				
a. Recurrent Grants				
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate	
	28 th September, 2021	10,153,191	2021/2022	
	22 nd October, 2021	10,153,191	2021/2022	
	18 th February 2022	10,153,191	2021/2022	
	26 th April 2022	10,153,191	2021/2022	
	Total	40,612,762		
b. Capitation				
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate	
	30 th December, 2021	3,712,500	2021/2022	
	Total	3,712,500		
c. Development Grants				
	Bank Statement Date	Amount (KShs)	Indicate the FY to which the amounts relate	

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

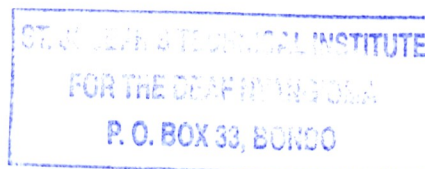
Finance Officer

Sign -----



Principal

Sign-----

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APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

ST JOSEPH'S NYANG'OMA	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Capital Fund	Receivables	Total Transfers during the Year
Ministry of Education		Recurrent Grant	40,612,762	40,612,762	0	0	40,612,762
Ministry of Education		Capitation	3,712,500	3,712,500	0	0	3,712,500
Total			44,325,262	44,325,262	0	0	44,325,262

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 (Ksh)