

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE NYERI NATIONAL POLYTECHNIC**

**FOR THE YEAR ENDED  
30 JUNE, 2023**





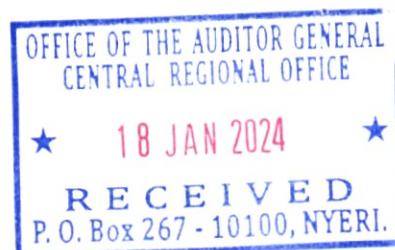
## THE NYERI NATIONAL POLYTECHNIC

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THE NYERI NATIONAL  
POLYTECHNIC

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



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Prepared in accordance with the accrual basis of accounting method under the International Public Sector Accounting Standards (IPSAS)

*The Nyeri National Polytechnic Annual Report and Financial Statements  
For the Year Ended 30th June 2023*

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## **1. Acronyms & Glossary of Terms**

NNP	-	The Nyeri National Polytechnic
TVETA	-	Technical Vocational Education and Training Authority
ICPAK	-	Institute of Certified Public Accountants of Kenya
PFM	-	Public Finance Management Act.
IPSAS	-	International Public Sector Accounting Standards Board.
CBET	-	Competency Based Education and Training.
A IN A	-	Appropriation in Aid
FY	-	Financial Year
CICAN	-	Colleges Institutes Canada
YAWK	-	Young Africa Works Kenya
IDA	-	World Bank International Development Association
NYS	-	National Youth Service
GIZ	-	German Agency for International Cooperation
SAGAS	-	Semi Autonomous Government Agencies
ISO	-	International Standards Organisation
KEBS	-	Kenya Bureu of standards
ODEL	-	Open Distance Education and Learning
IEBC	-	Independent electro boundaries commission
IGAs	-	Income Generating Activities

## **2. Key Entity Information and Management**

### **GENERAL INFORMATION**

The Nyeri National Polytechnic is established by and derives its authority and accountability from TVET Act 2013. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principle activity is Education and Training. The institution is under the Ministry of Education.

### **a) Background Information**

#### **Historical Background**

The Nyeri National Polytechnic is a tertiary institution which was started as a National Technical Secondary School in 1977. It was financed by the Kenya Government with funding from the World Bank International Development Association (IDA).

In 1984 secondary technical education policy and practice was abolished. The institution was changed to become a Technical Training Institute. The core business of the new college was to train in technical and vocational skills. It became a middle(level Technical Training Centre. With the change of the policy, Nyeri Technical Training Institute started phasing out technical secondary students.

In June 2016, it was elevated to a National Polytechnic through Legal Notice No. 91 of June 2016. The Polytechnic has powers to grant higher diplomas, diplomas, certificates or other academic qualifications. Further, NNP may award scholarships, bursaries, prizes and any other awards which may be provided for by the academic policy.

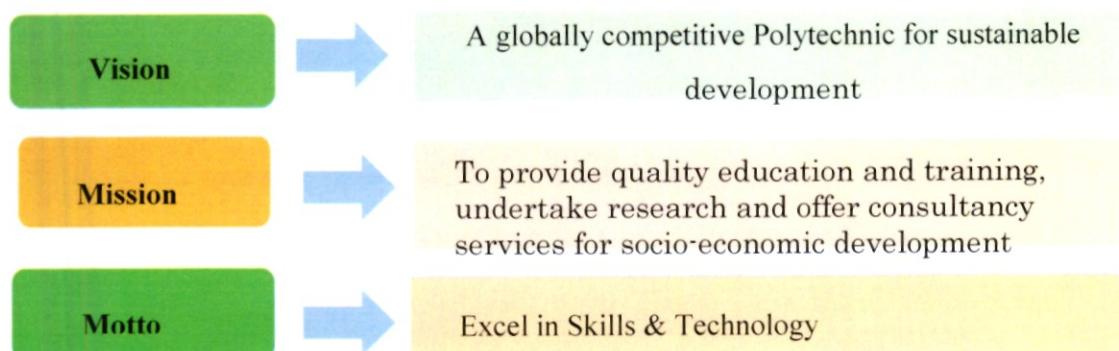
### **b) Principal Activities**

The core mandate and functions of the NNP as outlined in the Legal Notice No.91 of June 2016 are to:

- a) Provide, directly or in collaboration with other institutions of higher learning, facilities for technical trainers in technological, professional, scientific education;
- b) Participate in technological innovation and in the discovery, transmission and enhancement of knowledge for economic, social, cultural, scientific and technological development;
- c) Contribute to industrial and technological development of Kenya, in collaboration with the industry and other organizations, through transfer of technology;
- d) Promote and establish a culture of innovation in engineering and technology and technology transfer amongst staff and trainees;
- e) Develop an institution with excellence in teaching, training, scholarship, entrepreneurship, research, consultancy, community service, among other educational services and products, with emphasis on technology and its development, impact and application within and outside Kenya;

- f) Provide a multi(level system of post(secondary school education and training programmes relevant to the needs of the community, covering a wide range of fields and levels with provision for recognition of prior learning and flexibility of transition between programmes;
- g) Provide high quality educational, research, residential, commercial, cultural, social, recreational, sporting and other facilities;
- h) Advance knowledge and its practical application by research and other means, the dissemination of outcomes of research by various means and the commercial exploitation of research results;
- i) Promote critical inquiry within the Polytechnic and in the general community;
- j) Participate in commercial ventures and activities;
- k) Foster the general welfare of all staff and trainees;
- l) Provide opportunities for development and further training for staff of the Polytechnic;
- m) Develop and provide educational, cultural, professional, technical and vocational services to the community and in particular, foster corporate social responsibility;
- n) Provide programmes, products and services in ways that reflect the principles of equity and social justice;
- o) Facilitate trainee mobility between different programmes at different technical training institutions and other national polytechnics;
- p) Conduct examinations and grant such academic awards as may be provided under this Order; and
- q) Collaborate with recognized universities for the conduct and award of degree programmes in technology.

### **Fundamental Statements**



**The Polytechnic upholds the following Core values**

In the endeavour to realize its vision and mission, NNP upholds the following core values:



## **Key Management**

The Polytechnic day-to-day management is under the following key organs:

1. The Governing Council
2. The Management Board
3. The Academic Board

### **c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Principal	Mr. David M. Mwangi
2	Deputy Principal Administration	Mr. Samuel Mugeca
3	Deputy Principal Academic Affairs	Ms. Rachel Kimani
4	Head of Finance	CPA James Mungai Kamau
5	The Registrar Administration	Mr. Samuel Kihara
6	The Registrar Examinations	Mr. Moses Mwariri Kimani
7	Dean of Students	Mrs. Naftali Muriuki
8	Head of Procurement	Mr. Timothy Thuita Mwangi
9	Quality Assurance Officer	Mr. Samuel Maina
10	Guidance and Counselling	Mr. Job Muthui
11	Performance Contracting Coordinator	Mrs. Jane Wanjiru Njuki
12	Industrial Liason Officer	Mr Benson Munene

### **d) Fiduciary Oversight Arrangements**

The Nyeri National Polytechnic has the following oversight arrangements:

#### **1. Internal Audit Function**

The internal audit function is established to assist the Polytechnic's Governing Council and Management to verify that appropriate governance of operations is in place and to continuously achieve sound managerial control over all aspects of operations of the Polytechnic i.e. accounting, financial control, asset management, information management and control systems.

The overall objective of the internal audit function is to assist all levels of management in the effective discharge of their responsibilities by providing independent analysis, appraisals, consulting services and recommendations concerning the activities reviewed.

In conduct of its activities, internal audit play an active role in:

- Developing and maintaining a culture of accountability and integrity.
- Facilitating the integration of risk management into the day-to-day business activities and processes.
- Promoting a culture of cost consciousness, self(assessment and adherence to high ethical standards.

**Internal Audit, Risk and Compliance activities encompass the following areas:**

- Developing, formulating and implementing internal audit policies, regulations, guidelines and evaluating their impact for quality management purposes and compliance with the relevant statutory requirements;
- Spearheading the internal audit function in accordance with relevant laws and regulations and international auditing standards to ensure compliance with the relevant statutory requirements;
- Developing comprehensive reports of findings and recommendations to assist in the development and implementation of strategies to address the issues/gaps identified;
- Providing consulting services in the recommendation and formulation of policies and procedures to ensure sound & reliable systems of governance, internal control, risk management and compliance;
- Developing and implementing risk management policies, guidelines, and fraud detection, prevention and elimination policies and strategies to mitigate risks in the Polytechnic;
- Coordinating the application of a risk-based approach to review the Polytechnic's systems and controls in order to identify any gaps in the management of risks and recommend appropriate strategies;
- Conducting random internal checks across all the Polytechnic functions in order to detect, mitigate against any arising risks/fraud that might expose the Polytechnic.

**2. Audit, Risk and Compliance Management Committee**

The committee reviews the financial statements to confirm completeness and compliance with legal requirements and strengthening the effectiveness of the internal control functions.

**3. Finance and Resource Mobilization and Administration Committee.**

The Finance, Resource Mobilization and Administration Committee has the following role:

- Ensure the timely preparation of accurate financial statements.
- Ensure effective processes and systems of risk management and internal controls.
- Ensure procurement process is cost effective and delivers value for money.
- Maintain effective and efficient system of internal controls.
- Delegates to management the responsibility of designing, implementing and maintain effectiveness of internal control systems.

**4. Academic and Research Committee:**

The Academic Committee has the following roles:

- In charge of academic affairs.
- Formulation and review of the academic policy.
- Ensure quality is maintained in the implementation of the curriculum in order to ensure the trainees acquire knowledge, skills and attitudes that meet the market needs.
- Ensures quality of operations and process in line with the external requirements, identified needs and aspirations.
- Oversight research and innovations

**e) Entity Headquarters**

The Nyeri National Polytechnic  
P.O. Box 465 - 10100  
Along Mumbi Road  
Nyeri Municipality  
Nyeri County

**f) Polytechnic Contacts**

Telephone: 061-2032330  
Mobile: 0724-477942  
E-mail: info@thenyeripoly.ac.ke  
Website: www.thenyeripoly.ac.ke

**g) Polytechnic Bankers**

**1. Equity bank**

Kimathi way  
P.O. Box 2064- 0119  
Nyeri, Kenya

**2. KCB Bank Kenya Ltd**

Kimathi way  
P.O Box 215- 01112  
Nyeri Kenya

**3. National Bank**

P.O Box 1629-12012  
Nyeri Kenya

**h) Independent Auditors**

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




**i) Principal Legal Adviser**

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

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**3. THE GOVERNING COUNCIL**

	NAMES	POSITION	QUALIFICATIONS
1	 Dr. David K. Gachuru	Chairman of the Council	He was born in 1960 and holds PhD in Business Administration in Strategic Management. He is a consultant in strategic management and Corporate Governance.
2	 Mr. David M. Mwangi	Chief Principal/Council Secretary	He was born in 1966 and holds Masters in Supply Chain Management
3	 Ms. Evelyn Anupi	Council Member representing Principal Secretary State Department for Technical Vocational Education & Training.	She was born in 1971 and holds Masters in Development Economics and bachelor of Arts in Economics. She is the director planning and project monitoring unit Ministry of Education State Department for Technical Vocational Education & Training.
4	 Mrs. Grace Bruno	Council Member representing Principal Secretary National Treasury and Planning	She was born in 1984 and holds Masters of Arts in Economics and bachelor of Arts in Economics. She is a member of Economist Society of Kenya.
5	 Ms. Lucy Waruguru Mwai	Council Member	She was born in 1962 and holds Degree in Law. She is a sole legal practitioner in the name of Lucy Mwai and Company Advocates - Nyeri
6	 Mrs. Jayne Cindy Songole	Council Member	She was born in 1958 and holds Masters in Human Resource. She is a consultant in management.

7	 Dr. Joseph Suge	Council Member	He was born in 1980 and holds a PHD in leadership.
8	 Mr. John Mwenda Mutiria	Council Member	He was born in 1984. He holds a Bachelor of Technology in Civil and Structural Engineering he Works with Ministry of Public Works.
9	 CPA. Peter Kebiro	Council Member	He was born in 1985 and holds Bachelor of Business Administration with (IT) finance option. He Works as Accountant in Nyamira County.





### Council Committees

Name of the Committee	Members
Finance, Resource Mobilization and Administration Committee.	1. Adv. Lucy Waruguru Mwai (Chair) 2. Ms Evelyn Anupi 3. Mrs Grace Bruno 4. Dr. Joseph Kipruto Suge 5. Mrs. Jayne Cindy Kavuha 6. Mr David M. Mwangi
Audit and Risk Management Committee	1. Hon. Peter Omari Kebiro (Chair) 2. Eng. John Mwenda Mutira 3. Mrs. Grace Bruno 4. Ms. Evelyn Anupi
Education, Research and Training Committee	1. Eng. John Mwenda Mutira (Chair) 2. Ms. Evelyn Anupi 3. Hon. Peter Omari Kebiro 4. Dr. Joseph Kipruto Suge 5. Adv. Lucy Waruguru Mwai 6. Mr David M. Mwangi

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**The Management Board**

1	 Mr. David M. Mwangi	<p><b>Chief Principal/Council Secretary</b> Overall, in charge of all activities in the Polytechnic and holds Masters in Supply Chain Management</p>
2	 Samuel Mugeca	<p><b>Deputy Principal Administration</b> Is in charge of Administration affairs and holds Certificate in Solar installation Technology, Diploma in Electronics Engineering and Degree in Education (Science).</p>
3	 Rachel Njeri Kimani	<p><b>Deputy Principal Academic</b> Is in charge of Academic affairs and holds Bachelor in Education (Home Economics)</p>
4	 CPA. James Mungai Kamau	<p><b>Chief Finance Officer</b> Head of Finance and holds Masters in Business Administration (Finance), Degree in Business Administration (Accounting), CPA (K).</p>
5	 Mr. Samuel Kihara	<p><b>Ag Registrar in charge of Administration</b> Is in charge of the Registry, Marketing and Publicity and holds Bachelor in Education (Science)</p>
6	 Mr. Moses Mwariri Kimani	<p><b>Ag Registrar in charge of Examinations</b> Is in charge of examinations and holds degree in business Administration (Entrepreneurship)</p>
7	 Mr. Naftaly Gichana Muriuki	<p><b>Ag Dean of Students</b> Is in charge of Student affairs and holds degree in Education Science.</p>

8	 <p>Mr. Timothy Thuita Mwangi</p>	<p><b>Procurement Officer</b> Head of Procurement and holds Masters in Supply Chain, degree in Supply Chain Management.</p>
9	 <p>Mr Samuel Mwangi Maina</p>	<p><b>Quality Assurance Officer</b> Is in charge of Quality Assurance and holds Bachelor of Education (Technology.)</p>
10	 <p>Mr Job Muthui</p>	<p><b>Guidance and Counselling Coordinator</b> Is in charge of Guidance and Counselling and holds Bachelor and Masters in Education (Arts) .</p>
11	 <p>Mrs Jane Wanjiru Njuki</p>	<p><b>Performance Contracting Coordinator</b> Is in charge of performance Contract and Holds Masters in Information Systems.</p>

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### 5. Statement From The Chairman of The Council



The mandate of The Nyeri National Polytechnic is to provide education and training, research and innovation, consultancy and community service as stipulated in the TVET Act 2013 and the Legal Order No. 91 of 2016. In order to effectively fulfil its mandate, the Polytechnic has developed a credible Strategic Plan which provides a clear road map for its operations. In implementing its mandate during the year 2022/2023, the Polytechnic was guided by the following strategic pillars.

1. Quality training;
2. Infrastructure development;
3. Trainee welfare;
4. Research and consultancy
5. Institutional capacity.

### Handing over of Milk Plant

During the year 2022/2023 the Principal Secretary Ministry of Education State Department for Technical, Vocational Education and Training Dr Esther Mworira visited the Polytechnic on 15<sup>th</sup> March 2023 to preside the handing over of the Milk plant by the Canadian High commission to Kenya, to the Ministry of Education. The Canadian high commissioner laid a foundation stone for for the Milk Plant. In attendance was the Governor Nyeri County.

### Greening TVET

The Principal Secretary Ministry of Education State Department for Technical, Vocational Education and Training Dr Esther Mworira also visited the Polytechnic on 15<sup>th</sup> April 2023 to preside the greening TVET drive in line with the presidential directive on national tree planting initiative aimed at planting 15 billion trees by 2032 a total of 3,600 trees were planted where 1,000 trees were planted at the Nyeri National Polytechnic ground while 2,600 trees were planted in Tumu Tumu hills.

### CBET Courses

As guided by the TVET Act 2013 and the Legal Order No. 91 of 2016 the Polytechnic is required to develop own courses, train, examine and award certificates.

The Polytechnic was accredited by TVETA to offer competency based education and training (CBET) and Technology Courses. In the year under review 92 CBET course were accredited and approved by TVETA and Kenya National Qualification Authority. The launching of the courses was done on 12<sup>th</sup> May 2023 which was Presided over by the chief guest Dr Esther Muoria Principal Secretary Ministry of Education State department for the Technical, Vocational Education and Training.

### Partnership and Collaborations

The Polytechnic has partnered and collaborated with various organs to achieve market driven courses. Some of them are:

1. Consolata Mathari Hospital and Nyeri County Referral Hospital for bio medical engineering Trainees.
2. Collages Institute Canada (CiCan) under the Young African works Kenya(YAWK)
3. Dairy Industries
4. Toyota Kenya
5. GIZ and NYS

In the year under review the Polytechnic was guided by ISO 9001:2015. The Polytechnic was in the process of being certified to ISO 27001:2013 standards on information security management system. The Kenya Bureau of Standards (KeBS) certification audit was conducted; The audits were for ISO 9001:2015 recertification and ISO 27001:2013 certification. The Polytechnic was recertified in ISO 9001:2015 awaiting certification of ISO 27001:2013.

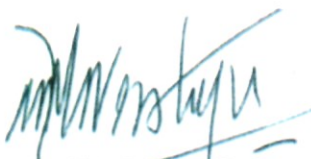
The Polytechnic was entrusted with the responsibility of mentoring the Kirinyaga Central Technical and Vocational College where the Construction was complete as at 30<sup>th</sup> June 2023.

The increase in enrolment has led to large classes which have overstretched the existing facilities especially for practical lessons. It has also resulted in a large number of trainees residing off campus which has many demerits. The increase in population has also resulted in shortage of trainers.

The Council acknowledges the commitment of the Government towards the TVET sector and appreciates the Ministry of Education, the SAGAs in the Ministry and the development partners for supporting the Polytechnic in its endeavours.

Prepared by:

Date : 18/01/2024



Dr. David K. Gachuru (Ph. D)

## **6. Statement From The Chief Principal**



The year under review saw The Nyeri National Polytechnic continue to upscale efforts to fulfil its mandate of providing education and training, research and innovation, consultancy and community service as stipulated in the TVET Act 2013 and the Legal Order No. 91 of 2016. In implementing its mandate during the year 2022/2023, the Polytechnic was guided by the following objectives:

1. Produce quality and holistic graduates.
2. Enhance access and equity to quality TVET.
3. Provide adequate infrastructure for quality service delivery.
4. Undertake research and innovation that supports training and sustainable development.
5. Enhance student welfare,
6. Attract and retain skilled, motivated and productive staff.
7. Promote a positive corporate image.

### **Handing over of Milk Plant**

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3. Dairy Industries
4. Toyota Kenya
5. GIZ and NYS

### Performance Review

During the year under review the Polytechnic academic performance improved from overall percentage of 53.21% in July 2022 series to 63.1% in November 2022 series.

During the year under review, the Polytechnic had a total of 340 staff 135 training staff under the Public Service commission, 114 Trainers under the Council and 95 non-training staff who are backed up by 26 casual workers when need arose. Trainees population was 7,750 where male was 4,145 and female was 3,605 making The Polytechnic gender compliant.

The main source of finance for the Polytechnic during the year under review was the fees paid by the trainees. The other source was the production units in the areas of hire of facilities, Catering services and short courses offered at the Polytechnic. During the release of the performance contract evaluation report for the financial year 2021/2022 The Polytechnic was ranked No. 7 under the Tertiary institutions and position 2 in the National Polytechnics with a score of **2.7397** which was ranked “ **Very Good**” . The Polytechnic approved budget was Ksh 582,760,000 and the Polytechnic absorbed all allocated funds 100% .

### Infrastructures

The Polytechnic requires more infrastructures to accommodate the growing number of trainee’s population. This has been a challenge since the available tuition rooms are not enough.

#### Tuition Rooms

Sn	Block	No of Rooms	Capacity
1	A	8	220
2	B	2	56
3	C	13	382
4	D	35	1,641
5	E	6	179
6	F	8	890
7	G	1	70
	<b>Total</b>	<b>73</b>	<b>3,438</b>

### Workshops

Sn	Block	No of Rooms	Capacity
1	Applied Sciences	4	148
2	Building and Civil Engineering	7	342
3	Business studies & Entrepreneurship	1	36
4	Computing and Informatics	4	95
5	Electrical and Electronic Engineering	3	80
6	Health Science	1	18
7	Hospitality, Institutional management, Fashion design and beauty Therapy	18	570
8	Mechanical and Automotive	14	265
9	Library	1	300
	<b>Total</b>	<b>53</b>	<b>1854</b>

The Polytechnic also has 31 staff houses and a farm unit which has 6 cows, 7 Heifers 1 bull, Horticulture and animal fodder.

Report prepared and signed by:



CHIEF PRINCIPAL  
THE NYERI NATIONAL POLYTECHNIC  
P. O. Box 465 - 10100, NYERI  
Email: nyerinp@gmail.com  
TEL: 061 - 2032330

**David M. Mwangi**  
**Chief Principal**

**Date : 18/01/2024**

**7. Statement Of Performance Against Predetermined Objectives**

The Nyeri National Polytechnic has five strategic pillars and objectives within its Strategic Plan for the FY 2018/2019- 2022/2023. These strategic pillars are as follows:

Pillar 1: Quality and competent graduates

Pillar 2: Infrastructure Development

Pillar 3: Research and Innovation

Pillar 4: Trainees Welfare

Pillar 5: Organizational Capacity

The Nyeri National Polytechnic develops its annual work plans based on the above five pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The *NNP* achieved its performance targets set for the FY 2022/2023 period for its five strategic pillars, as indicated in the diagram below:

Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 1: Quality and competent graduates	To produce quality and holistic graduates	Launch Open Distance Education and Learning (ODEL) Courses	Identify courses to be offered in the ODEL program Fully digitize content in the identified courses Advertise the identified courses	One liberal studies course identified, content digitized and advertisement done
	To promote use of ICT in training, learning and research	Number of computers	Provide desktops for training	Procured 100 desktop computers for computer science and networking department.
	To enhance access and equity to quality TVET	Implementation of Competency Based Education and Training (CBET) Courses	Developing brochures and fliers on CBET courses Advertise and Enrol at least 10 trainees	2 CBET courses introduced
Pillar 2: Infrastructure Development	To provide adequate infrastructure for quality service delivery	Construct paced walkway for trainees adjacent to the fence  Fabricate benches for trainees	Design Bill of Quantities, Advertise the Works and Award the Contract and undertake construction Design and fabricate benches for trainees	Paved walk way for students  Twenty four(sitter benches fabricated

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Strategic Pillar	Objective	Key Performance Indicators	Activities	Achievements
Pillar 3: Research and Innovation	To undertake research and innovation that supports training and sustainable development	Support staff to publish key research findings in renown journals	Presented innovations and research papers	Participated in TVET regional and National fairs and exhibitions
	To promote research and innovations output sharing and commercialization	Support intellectual property registration	No. of patents registered  No. of patents commercialised	Solar powered Electric Vehicle
Pillar 4: Trainees Welfare	Improve health, guidance and counselling services	Conduct a baseline survey on alcohol and drug abuse among staff and trainees and disseminate findings Develop a workplace ADA prevention and management policy	Recommendations of the baseline survey	Base line survey report and ADA prevention and management policy
	Strengthen trainees leadership	Sensitize trainees on gender mainstreaming in leadership Provide support during trainees governance elections Induct elected officials	No. of trainees sensitized  Smooth election process	All aspirants were trained on leadership, good governance and conduct during elections Elections were held on 17 <sup>th</sup> May, 2022 presided over by IEBC and swearing in done the same day
Pillar 5: Organizational Capacity	Improve efficiency in service delivery	Automation of Services.	Automate customer feedback mechanism by providing tablets with a feedback application at service points Develop a mobile(app consolidating all NNP portals on one screen for ease of access by	Customer feedback system and mobile app developed

			trainees	
	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
	To enhance operational efficiency and effectiveness	Initiate income generating activities	Production of paving blocks Production of uniforms for trainees' practical sessions	More income generated from IGAs
	To promote a positive corporate image	Develop annual performance contract Develop corporate social responsibility policy Develop a new strategic plan	Enhanced capacity, productivity and governance	Approved annual performance contract  Corporate social responsibility policy developed Five year strategic plan developed 2022/23-2026/27

## **8. Corporate Governance Statement**

The corporate governance structure ensures that we act with high standards of corporate behaviour and in the best interest of our stakeholders. The Council has the authority to perform the functions and determine the policies that control the Polytechnic's activities.

The Council is responsible for our overall corporate governance and approves strategic directions and budgets. On the other hand, the management ensures that all statutory requirements are complied with, internal control systems are in place and operate effectively; in addition to ensuring that Council decisions are fully implemented.

The Council comprises 9 members appointed by the Cabinet Secretary for Education. The Principal sits in the Council as a full-time member and as a Secretary to the Council.

The members are appointed for a term of three years and are eligible for re-appointment for another final term of three years. The members have broad range of professions, skills and experience.

### **Council member can be removed from office on the following grounds:**

1. Resigns by notice in writing addressed to the cabinet secretary
2. Is unable to perform the functions of office by reasons of prolonged physical or mental incapacity.
3. Roles and functions of the board
4. Is declared bankrupt
5. Is guilty of gross misconduct
6. Fails to meet chapter six of the constitution
7. Is convicted of an offence and sentenced to imprisonment for a period of six months or more.

The Council has three committees namely; Finance, Resource Mobilization & Administration committee, Academic and research committee and Audit Risk and compliance management Committee.

Any issue(s) outside the above committees may be handled by a specially constituted ad hoc committee, made by a resolution of the Council including its membership.

The Council, in consultation with management, develops strategic direction for the annual and long-term period.

At its regular meetings, the Council considerations include:

- Quarterly Reports and Financial Statements
- Annual reports and Financial Statements
- Polytechnic annual and Supplementary budgets

### **Composition of the Council**

The Council is chaired by Dr. David K. Gachuru who provides direction during Council meetings. The committees of the Council are as shown below:

#### **Education, Research and Training Committee**

1. Eng. John Mwenda Mutira (Chair)
2. Ms. Evelyn Anupi
3. Hon. Peter Omari Kebiro
4. Dr. Joseph Kipruto Suge
5. Adv. Lucy Waruguru Mwai
6. Mrs. Jayne Cindy Kavuha
7. Mr David M. Mwangi

**Finance, Resource Mobilization and Administration Committee**

1. Adv. Lucy Waruguru Mwai (Chair)
2. Ms Evelyn Anupi
3. Mrs Grace Bruno
4. Dr. Joseph Kipruto Suge
5. Mrs. Jayne Cindy Kavuha
6. Mr David M. Mwangi

**Audit Risk and Compliance Management Committee**

1. Hon. Peter Omari Kebiro (Chair)
2. Eng. John Mwenda Mutira
3. Mrs. Grace Bruno
4. Ms. Evelyn Anupi

**Council Member Remuneration**

Polytechnic Council member are remunerated as per the SRC circular as indicated below:

Position	Sitting Allowance(Taxable)	Accommodation	Monthly Honoraria Taxable Amount
Chairman	35,714	18,200	60,000
Council Members	28,571	18,200	-

**Mileage Allowance**

Mileage allowance is paid as per the AA rates guided by the Kenya distance road matrix map for vehicles below 2,000 cc at Ksh 62.9 per Kilometre

**Council Meetings.**

**Council Meetings held in the financial year 2022/2023**

	Type of the Meeting	Number of meetings
1	Full Council meeting	4
2	Finance Resource Mobilization and administration Committee	3
3	Audit, Risk & Compliance Management Committee	1
4	Academic and Research Committee	1

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**Breakdown of the meetings attended by each Council member**

<b>Current Council</b>					
<b>S/No</b>	<b>Member</b>	<b>Full Council</b>	<b>Finance Resource Mobilization and Administration</b>	<b>Academic &amp; Research</b>	<b>Audit, Risk &amp; Compliance</b>
1.	Dr. David K. Gachuru	1	1	-	-
2.	Mrs. Evelyn Anupi	1	1	-	-
3.	Mrs. Grace Bruno	1	-	-	-
4.	Adv Lucy Mwai Waruguru	1	1	-	-
5.	Dr. Joseph Kipruto Suge	1	1	-	-
6.	Mrs. Jayne Cindy Kavuha	1	1	-	-
7.	Hon. Peter Omari Kebiro	1	-	-	-
8.	Eng. John Mwenda Mutira	1	-	-	-
9.	David M. Mwangi	1	1	-	-
<b>Previous Council</b>					
<b>S/No</b>	<b>Member</b>	<b>Full Council</b>	<b>Finance Resource Mobilization and Administration</b>	<b>Academic &amp; Research</b>	<b>Audit, Risk &amp; Compliance</b>
1	Mr. Richard K. Gikuhi	3	1	-	-
2	Mrs. Grace Bruno	3	3	-	1
3	Mrs. Evelyn Anupi	4	3	-	1
4	Dr. Victor Muyembe	4	3	-	-
5	Rev. Julia Mwangi	4	2	1	-
6	Ms. Jane Mugure	4	-	1	1
7	Dr. Maureen Cheserek	4	-	1	1
8	Mr. Joseph Muhota	3	-	1	1
9	Mrs. Anne N. Mwangi	4	3	1	1

## 9. Management Discussion and Analysis

### Section A: The Nyeri National Polytechnic Operational and Financial Performance

The Nyeri National Polytechnic has responsibility to produce globally competitive graduates through competency (based education and training, research and provision of consultancy service). The Polytechnic depend upon generation of a sufficient surplus to invest in infrastructures to support academic endeavours such as construction of tuition rooms, upgrading the library, ICT infrastructures, research and development among other activities. This section of the report therefore highlights our operational and financial performance in support of the core business of the Polytechnic.

#### 1) Operational Highlights

The Polytechnic is committed to providing quality education and training which equips trainees with the skills and knowledge to become employers and entrepreneurs. To support this noble course, The Polytechnic invested a total of Kshs 582,760,000 in financial year 2022/2023 budget. Some of the operational highlights in the year under review are as follows:

##### a) Trainees Admission to The Polytechnic

The Polytechnic admitted 7,750 both new and continuing trainees in 2022/2023 academic year. The gender ratio was 55:45 male to female making the Polytechnic gender compliant as distributed in the following academic departments

	Departments	Male	Female	Total
1	Electrical and Electronics Engineering	871	166	1,037
2	Automotive Engineering	865	104	969
3	Mechanical Engineering	339	138	477
4	Building and Civil Engineering	1058	328	1,386
5	Business Studies	202	548	750
6	Hospitality and Tourism	298	945	1,243
7	Applied Sciences	109	310	419
8	Fashion Design and Beauty Therapy	74	652	726
9	Computer Science and Networking	271	215	486
10	Liberal Studies	41	187	228
11	Health Science	17	12	29
	<b>Total</b>	<b>4,145</b>	<b>3,605</b>	<b>7,750</b>

## **b) ICT Digitization and Implementation in the Polytechnic**

### **1. Digital Literacy Skills Training Program**

Three programs focusing on youth digital skills empowerment were introduced as follows:

- a. AJIRA Digital Program
- b. Jitume Digital Basic Skills Training
- c. TVET Google Developer Training

#### **a) AJIRA Digital Program**

Ajira Digital Program is a government initiative driven by the Ministry of ICT, Innovations, and Youth Affairs to empower young people to access digital job opportunities.

In the FY 2022/2023, Ajira has trained in The Nyeri National Polytechnic as follows

- **2022 Cohort III:** A total of 98 trainees were trained.
- **2023 Cohort I:** This program ran between 25<sup>th</sup> March 2023 and 3<sup>rd</sup> June 2023. (5 Weeks of both Physical and Virtual engagement). A total of 86 trainees were trained.
- **2023 Cohort II:** The program ran between 17<sup>th</sup> June 2023 and 8<sup>th</sup> July 2023. (4 Weeks of both Physical and Virtual engagement). A total of 117 trainees were trained.

Ajira Program entails training NNP Trainees only over the weekends (Saturdays, 8.00 am( 12.0pm).

The Modules covered are:

- Computer Digital Literacy
- Introduction to Online and Digitally(Enabled Work
- Personal Digital Profile Creation
- Soft Skills
- Online work safety & Data Protection
- Content Writing
- Data Entry
- Digital Marketing
- Graphic design

#### **b) Jitume Digital Basic Skills Training**

The Jitume Program runs under the Virtual Desktop Infrastructure Lab (VDI/Konza Digital Skills Lab) project. Jitume is a government initiative aimed at providing the youth with access to Digital Services, Digital Skills, and Opportunities to enable them to take advantage of technology for job creation. The program is trained by the ICT Authority and KONZA Technopolis.

NNP received 100 Desktop computers for the Jitume program on 22<sup>nd</sup> February 2023. The computer specifications are as follows:

- Core i3 11<sup>th</sup> Generation

- 8GB RAM
- 1TB HDD
- 21 Inches Screen

So far, the NNP has held two Cohorts of the Jitume basic digital skills program as follows:

- **2023 Cohort I:** This program ran between 22<sup>nd</sup> May and 26<sup>th</sup> May 2023. (5 Days Physical engagement).  
217 students were trained, i.e 106 NNP Trainees and 111 from Nyeri Local Community.
- **2023 Cohort II:** The program ran between 19<sup>th</sup> June and 23<sup>rd</sup> June 2023. (5 Days Physical engagement).  
136 students were trained, i.e 38 NNP Trainees and 98 from Nyeri Local Community.

The training had two sessions, i.e. NNP Trainees : Morning Session (8.00 am( 12.0pm) and the Nyeri community youth : Afternoon session (2.00 pm – 5.00 pm).

The Modules covered in the five(day Basic ICT Skills Training are:

- Introduction to computers
- Emails/Internet basics/ Internet security
- Ms. Windows
- Ms. Word/ Mail Merge
- Ms. Excel
- Emerging technologies in ICT

**c) TVET – Google Developer Training**

Staff from ICT Support and Computing and Informatics Department underwent the above(mentioned training that took place between 4<sup>th</sup> April 2023 and 4<sup>th</sup> May 2023.

The virtual training involved training the ICT Team on Android Mobile Application Development using Kotlin as a programming language.

After the training, a replica of the same would be implemented to the ICT trainees on a part(time basis, for three months, virtually.

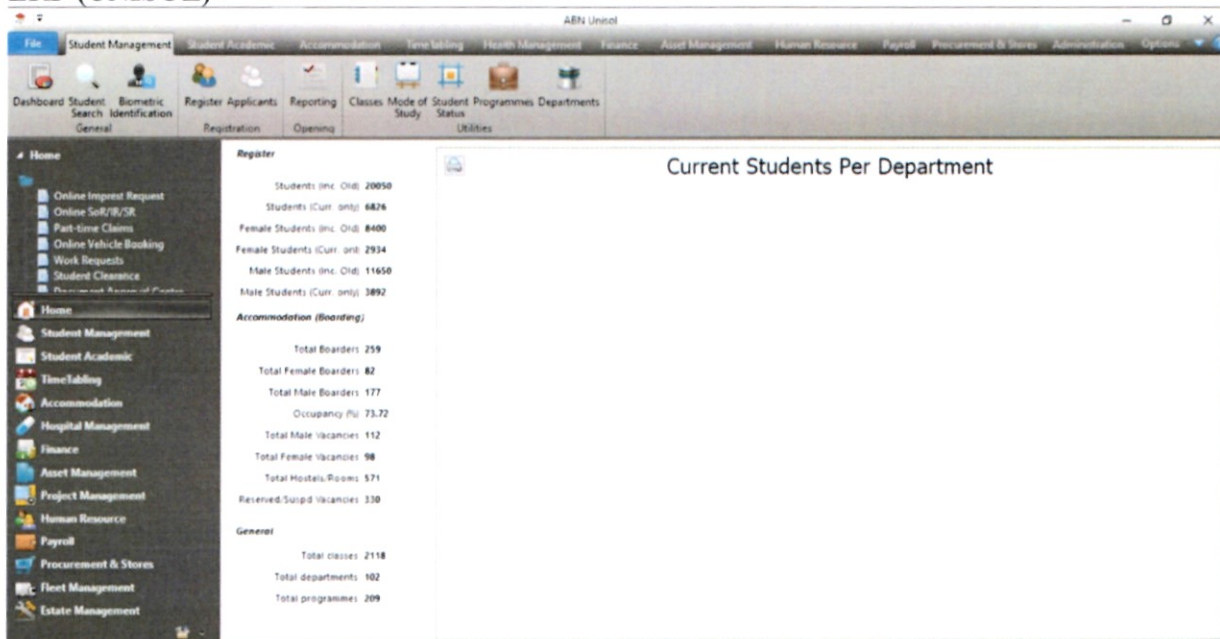
**2. ICT Tools**

In the FY 2022/23, the following ICT Tools and equipment were bought:

ICT Tool	Bought	Donated	Total
Laptops	5	5 (Dairy Plant)	10
Computers	10	100 (VDI Lab)	110
Printers	12	-	12

### **3. ERP System(Enterprise Resource Planning) Implementation**

#### **ERP (UNISOL)**



To ensure that all the Polytechnic operations have been automated . The Polytechnic continued Implementing, Improving and enhancing the Enterprise Resource Planning. The system which reports on accrual basis of accounting is expected to enhance efficiency and effectiveness in service delivery. The Polytechnic also Developed and implemented the e-Learning portal and e-Learning system using the Moodle learning management system. The Polytechnic also integrated fees payment M-pesa pay bill numbers 800013 to the UNISOL ERP.

#### **The modules Implemented during the year were :**

1. **Student management Module:** This basically caters for the recruitment process, student admission, session reporting, programmes and academic departments.
2. **Student Academics:** This caters for course/unit registration, marks input, grading, academic results (transcripts, mark sheet, report form etc)
3. **Timetable Module:** This involves classes allocation, class size, timetable processing and scheduling.
4. **Accommodation Module:** Deals with Online hostel booking, hostel allocation etc
5. **Hospital Management Module:** Involves patient details capture, patient history, drugs issuance and stock control
6. **Finance Module:** Includes Student/staff Imprest, finance, accounts receivables and payable, general ledger, cash & bank management, budgeting etc
7. **Asset Management:** Includes asset register, warranty, service & maintenance etc
8. **Human resource module:** Includes online attendance, leave application, personnel management, medical expenses, performance management etc

9. **Payroll:** It includes pay slip, deductions and earnings, payments etc
10. **Procurement Module:** It has Tenders & quotations, requisition& orders.
11. **Stores & Inventory Management:** Departmental stock issuance, receiving, adjustment, tenders & quotations, requisition& orders.
12. **Fleet & File Movement Management:** Online vehicle booking, trip details, fuel logs, vehicle details and servicing schedule
13. **Pay as you Eat System:** A hotel point of sale system for students' meals management. Caters for menu management, stock management etc
14. **Registry Module:** A record management system for file movement, file archiving, file issuance etc
15. **Online application portal:** Caters for applicants. Applicants details and files are uploaded in the portal and later exported to the main ERP system.
16. **Student Portal:** All student issues are catered for here. Includes online reporting, online hostel booking, news/events, fees structure and statement and documents repository.
17. **Placement Portal:** This is for students' industrial attachment. The facilitates they are attached, log books, Liaison officer visits etc
18. **Staff Portal:** Caters for the staff welfare. Online leave application, payment details, pay slips, internal requisition etc
19. **Online Clearance Module:** It has online clearance for students.
20. **SMS Module:** This involves sending bulk sms to students/staff/other clients
21. **Bank Integration Module:** It integrates the school finance to the bank. It recognizes once a student pays at the bank and automatically reflects in the polytechnics ERP system.
22. **Administration Module:** This involves system user accounts/rights, system settings, document approval centre, workflow management, system log files etc.
23. **Intellimis Portal:** This Web(based module is applicable for the CBS (Competency(Based Skilling) Courses whose computational formulas are not taken into account by the ERP System.
24. **CLP Portal (Collaborations in Linkages Portal):** This is an Industrial Attachment Portal, developed by Parpus.com, which links the trainees in TVETs to the Industries for attachment, internship, and job placement opportunities.

#### **4. ODEL Centre**

The following proposal for an ODEL Centre was made and approved by the Council, pending installation:

##### **Background**

The Polytechnic's population growth calls for the operationalization of an ODEL Centre. This will enable departments without practical lessons easily digitize their mode of training thus releasing the physical classes for use by other departments. The Liberal Studies Department, which has a trainee population of 209, and the Business Studies Department, with a population of 810 trainees, are best suited to offer distance learning. Other departments can also use the ODEL Centre for teaching in common units such as Communication Skills and Entrepreneurship Studies. The polytechnic will also get a chance of going International by offering ODEL classes to neighboring countries and worldwide.

##### **Status**

Currently, the Polytechnic does not have an ODEL Centre and thus, all classes are conducted physically. This has brought about the problem of room allocation which has made classes start as early as 7:30 am and end as late as 6:30 pm.

An ODEL Centre should be a spacious room that can accommodate a preparation area as well as the booths to be used for training. The room should have access to high(speed internet and a power connection. At least two booths which will be meant for Mathematical illustrations will be bigger than the rest. A technician will be deployed to monitor and assist in the online classes. This makes the room which is next to the Hospitality Staffroom the best suitable room for the task. The ODEL Centre will then be registered with TVETA.

##### **Requirements**

The ODEL Centre will require the following to be fully operational;

- i. 15 Pieces of Computer Systems (All in one, Core i7 )
  - ii. Construction Of 15 Computer Tables For ODEL Centre
  - iii. Construction Of ODEL Booths
- i. Computer Systems (All in one, Core i7 )**

	ITEM DESCRIPTION	UNIT	QUANTITY	RATE KSHS.	AMOUNT KSHS.
1	HP All(in(one Core i7 Computer – 11 <sup>th</sup> Generation (8GB RAM, 1TB HDD)	Pcs	15	140,000	<b>2,100,000</b>

**ii. Construction Of 15 Computer Tables For Odel Centre**

	ITEM DESCRIPTION	UNIT	QUANTITY	RATE KSHS.	AMOUNT KSHS.
1	Comply, mdf boards,	pcs	30	3800	114000
2	MDF screws 2 inches	pkts	10	1792	17920
3	MDF screws 1.5 inches	pkts	10	1795	17950
4	6x1 cypress	ft	250	120	30000
5	Conta glue	lit	12	1200	14400
6	Lipping 20mm	roll	1	3800	3800
7	Clear varnish crown	lit	8	935	7480
8	White spirit	lit	4	750	3000
9	Brushes 3 inches	pcs	2	180	360
<b>Total Materials</b>					<b>208,910</b>
<b>Labour 30%</b>					<b>62673</b>
<b>Total Materials And Labour</b>					<b>271,583</b>

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**iii. Construction of Odel Booths**

	Item Description	Unit	Quantity	Rate Kshs.	Amount Kshs.
1	Comply, mdf boards,	pcs	100	3800	380000
2	Foam sheets 2 inches(high density)	pcs	100	1200	120000
3	Conta glue	lit	20	700	14000
4	Lipping 20mm	rolls	5	1200	6000
5	Door locks(night latch)	pcs	25	1800	45000
6	Cypress 3x2	ft	1200	90	108000
7	MDF screws 2 inches	pkts	12	1200	14400
8	MDF screws 1.5 inches	pkts	12	1200	14400
9	Butt hinges 3 inches(brass)	prs	25	500	12500
10	Clear varnish (crown)	lit	12	935	11220
11	MDF plywoods	pcs	100	1300	130000
12	Nails 1 inch (panel pins)	kg	12	300	3600
13	Clear glass(6feetx4feet)	pcs	13	4800	62400
14	Nails 4inch	kg	10	200	2000
15	Nails 3inch	kg	25	200	5000
16	Brushes 3inch	pcs	4	180	720
17	White spirit	lit	4	750	3000
<b>Total Materials</b>					<b>932,240</b>
<b>Labour 30%</b>					<b>279,672</b>
<b>Total Materials And Labour</b>					<b>1,211,912</b>

**c) Library Achievements .**

The Polytechnic library had formulated and wished to achieve the following quality objectives among others in the year 2022/2023.

- To improve our digital library by increasing the number of computers from 25(30 by 30th June 2023.
- To ensure that at least 2 members of the library staff have been trained on e(resource services by June 2023.
- To ensure the library has been fitted with digital CCTV cameras to enhance Information Resources security by June 2023

To achieve the objectives, a work plan was prepared showing the activities to be carried out, required resources, when to be done, the responsibility and the key performance indicators as demonstrated below

Quality objectives	What will be done (activities)	What will be required (resources)	When will it be done (timeline)	Who will do it (responsibility)	How will it be evaluated( KPI/OVI)	Remarks
To improve our digital library by increasing the number of computers from 25( 30.	Requisition of more computers.	funds	By June 2023	(Librarian	(Addition of 5 more computers	Achieved 21/12/2022
To ensure that at least 2 members of the library staff have been trained on Information Security Management principles (CIA) by June 2023	Train at least 2 library staff on CIA	Funds	June 2023	Librarian	Trained staff	Achieved 26/10/2022
To ensure the library has been fitted with digital CCTV cameras to enhance Information Resources security by June 2023	Installation of Digital CCTV Cameras	funds	June 2023	Librarian	Digital CCTV Cameras	Achieved

On objective one, the librarian wrote a request letter for additional of 5 e- learning computers on 29<sup>th</sup> Nov, 2022 and received them on 21<sup>st</sup> Dec,2022 Objective 2 was achieved on 26<sup>th</sup> January when 2 of the library staff attended an e- resource training at Kenyatta University on 26<sup>th</sup> Jan,2023.

The digital CCTV cameras were installed in the library on April 2023.

**Other Achievements**

- (i) Orientation of new library users

The library has conducted user education to enable the new users to easily access the information resources. For the year 2022/2023 orientation was carried out on different dates i.e on 8<sup>th</sup> Sep,2022;12<sup>th</sup> Jan,2023 and 5<sup>th</sup> May2023

- (ii) Subscription of e( resources

The NNP Library has subscribed to e( resources through Kenya Libraries and Information Services Consortium (KLISC) and subscription was renewed on 3<sup>rd</sup> Aug, 2022 at a cost of Ksh. 300,000.00. This has enabled the library users to access databases such as BUKU which contains technical education e( books in almost all the courses offered in TVET institutions.

- (iii) Installation of My Library On Finger Tips (MYLOFT)

MYLOFT is a Remote Access Application that allows library users to access e(resource off campus. The library was able to subscribe to this application on March 2023 at a cost of USD 3480. The gesture was one of the library strategies to reengineer her services as a response to the limited space verses the increasing number of students in the polytechnic. With the inadequacy of space in the library, MyLOFT bridges that gap as library users can now access the resources off campus. It allows library users, both staff and students to seamlessly access, organize, share and synchronize e(content between their PC, mobile and any other device. Downloading and reading offline e(resources subscribed by our library and other digital contents is another advantage. By 31<sup>ST</sup> Jul,2023 a total of 2,201 users had registered with MYLOFT.

- (iv) Acquisition of new books

In the year 2022/2023, a total of 190 books has been added to the library print resources stock. 65 of these books were donated by Mr Thiongo Gatheru on 26<sup>th</sup> Oct, 2022.They have been accessioned, classified and catalogued as per the library policy.

- (v) Repackaging of information

The following work has been repackaged:

(KNEC past papers July 2022 series has been repackaged from print to electronic format

(KNEC past papers Nov, 2023 series has also been repackaged to electronic format.

( Downloading and uploading of e( books to MYLOFT to enhance one stop shop for library users.

#### **d) Guidance and Counselling**

The Polytechnic has taken its share of responsibility for the care of employees and trainees by availing counselling and wellness services through the Guidance and Counselling Department. Over the last financial year, the department has organized various activities aimed at preventing and controlling two major social problems i.e. alcohol & drug abuse and HIV/AIDS as follows:

#### **1) Alcohol and Drug Abuse Prevention Activities:**

##### **i) Sensitisation**

The Guidance and Counselling department organized sensitisations on Alcohol and Drug abuse (ADA) for all the new trainees at the beginning of every term. In these sensitisations, the trainees got to know the various types of drugs and their physical and social effects.

##### **ii) Training of Staff**

There was training for Alcohol and Drug abuse Committee and Departmental Representatives staff from 6<sup>th</sup> to 10<sup>th</sup> December 2022 on Workplace based Prevention Interventions. The training was aimed at equipping the members of staff with knowledge that will help them when handling trainees with alcohol and drug problems.

##### **iii) Baseline Survey (Follow up)**

The department sought to find out the current situation of alcohol and drug abuse within the Polytechnic in the Year 2022, which was a follow up of a baseline survey conducted in 2017. The purpose of the study was to establish the extent of alcohol and drug abuse and identify the risk factors so as to come up with appropriate interventions and revise the workplace policy to align with the findings of the baseline survey. The Baseline Survey report was finalized in the third quarter FY 2022/2023.

#### **2) HIV/AIDS Prevention Activities**

##### **i) Sensitisation**

There were sensitization talks on HIV/AIDS and other sexually transmitted infections and Sexual Reproductive Health for the new trainees at the beginning of every term.

##### **ii) HIV Testing**

There has been HIV testing once every term. The service is intended to raise awareness for staff and trainees as a measure to control new infections and help individuals make informed decisions based on their status.

##### **iii) Condom Use Demonstration and Distribution**

It is believed that a number of HIV infections and unplanned pregnancies are a result of wrong use of condoms and/or casual sex without protection. In every term of the past year, facilitators were invited to demonstrate the correct use and disposal of condoms. Condom distribution has been a continuous exercise throughout the year which we believe has played a significant role in the prevention of HIV infection and unplanned pregnancies.

#### **3) Wellness Services**

Regular health checks are a crucial aspect in working towards a healthy living. In the past financial year, the following services were provided:

i) **Non Communicable Diseases (NCDs) Screening**

Screening for High Blood Pressure, diabetes and the Body Mass Index (BMI) for the staff and trainees were done termly. This has helped many to detect anomalies and seek medical care early enough.

ii) **Cancer Screening**

Currently, statistics show that cancer is a leading killer disease. Early detection of the disease is critical for success in its treatment. As such, the Polytechnic, in collaboration with the County Health Services, organized a cancer screening exercise on 14<sup>th</sup> and 15<sup>th</sup> June, 2023 targeting both staff and trainees.

**e) Research and Innovation**

The department of Research and Development is responsible for coordinating all the research and innovation activities at the Polytechnic. Its main objective is to stimulate the participation of the Polytechnic's staff and trainees in research, innovation and enhancement of knowledge for purposes of development. The following are the activities in the year under review.

**Capacity Building Workshop On Research Proposal Writing**

A capacity building workshop on research proposal writing was held at The Nyeri National Polytechnic's dining hall on 8<sup>th</sup> and 9<sup>th</sup> December, 2022. The aim of the workshop was to equip staff with basic skills on both academic and grant proposal writing skills.

The two-day workshop was attended by forty (40) members of staff drawn from the various departments of The Polytechnic.

The workshop successfully harnessed the enthusiasm and experience of two facilitators, Prof. David Kiragu and Dr. Paul Wanyeki.

**The Nanyuki Ask Show.**

The Central Kenya ASK show was held on 24<sup>th</sup> May 2023 to 27<sup>th</sup> May 2023 at Nanyuki showground in Nanyuki. The theme for this year was *'Promoting Climate Smart Agriculture and Trade Initiatives for Sustainable Economic Growth'*.

The Show was officially opened by the Chief Guest, Laikipia Governor Joshua Irungu. He pledged to enhance and customize the county's agricultural related policies to suit the current technological advances and research which will in turn grow agricultural productivity. He also encouraged show goers to learn and gain from the technologies and innovations exhibited to enhance food security and national growth.

During the event, The Nyeri National Polytechnic's stand was ranked for its exemplary performance in the following classes:

<b>Class</b>	<b>Position</b>
The best tertiary institution stand other than university	1 <sup>st</sup>
The best stand in Research and Development	2 <sup>nd</sup>
The best Innovation & Invention Stand	2 <sup>nd</sup>

### The 1<sup>st</sup> NNP Career Fair & Innovation Open Day

The Nyeri National Polytechnic held its 1<sup>st</sup> Career and Innovation Open Day on 17<sup>th</sup> June 2023 at Nyeri National Polytechnic.

Exhibitions from several TVETs namely: The Nyeri National Polytechnic, Nyandarua National Polytechnic, Mathenge Technical Training Institute, Mukurweini Technical Training Institute, Muchuki Technical Training Institute and Outspan College were showcased during the open day

The open day was graced by Nyeri Town MP Mathenge Duncan Maina. He lauded the TVET institutions represented as the ideal options for the youth to gain meaningful skills.

The list of innovations displayed at the Polytechnic's stand were as follows:

Sno	Category	Exhibition Titles
1.	Automotive Engineering Department <b>(Automotive)</b>	<i>Solar tiller Combine Maize Thresher and Cob grinding Machine A Solar Driven Electrical Vehicle</i>
3.	Mechanical Engineering Department <b>(Mechanical)</b>	<i>A Pellet Making Machine Organic fertilizer pelletizing machine Mechanical Planter</i>
4.	Electrical & Electronics Engineering Department <b>(Electrical &amp; Electronics)</b>	<i>A password-based circuit breaker A Sign Language Translator Power line monitoring and control system Star/delta Motor control Forward and Reverse motor control</i>
6.	Applied Science Department	<i>Millet Noodles Breakfast Cereal using Sorghum and Bran Flour</i>
Sno	Department	Exhibition
7.	Building & Civil Engineering Department <b>(Building)</b>	<i>Adjustable height crane Digital accident controller</i>
9.	Business Department <b>(Business)</b>	<i>Gooseberry Wine</i>
10.	Computer Science and Networking Department <b>(Computer)</b>	<i>Hotel Management System Guest House Management System</i>
11.	Fashion Design and Beauty Therapy <b>(Fashion)</b>	<i>Undetectable competency-based curriculum (CBC) toolkit Collapsible Stool</i>

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12.	Hospitality and Tourism Department <b>(Hospitality)</b>	<i>Utilization of Pawpaw Seeds in Food and Beverage.</i>
13.	Liberal Studies <b>(Liberal)</b>	<i>Role of The Nyeri National Polytechnic in Corporate Social Responsibility</i>

### **Science, Technology & Innovation (STI) Mainstreaming**

For the FY 2022/2023, quarterly reporting and annual reports were submitted to NACOSTI. The Nyeri National Polytechnic was awarded a score of **100%**.

#### **5.0 Tvet Trade Fairs**

The department was yet to receive the years KATTI TVET Trade fair calendar. However, Innovation champions were coordinating innovation activities at the departments.

#### **6.0 Research Paper Presentations**

The Nyandarua National Polytechnic held its 1<sup>st</sup> International research conference on Sustainable Development on 14th to 16th June 2023. The theme of the conference was ‘Springing Forth: The Role of Science, Technology & Innovation in a resilient and Sustainable Economy’.

Two trainers from The Nyeri National Polytechnic presented their research papers in this conference. The titles of their presentations were as follows:

**‘Physiochemical, Nutritional and Microbial Quality Changes of Solar Dried Chilli Product’.**  
[Fridah Kawira]

**‘The Challenges faced by TVET in Implementing Competency Based Education and Training: A case study of The Nyeri National Polytechnic’** [Kelvin Koech]

Kiambu Institute of Science & Technology (KIST) held its 3rd International research conference on Sustainable Development on 14th to 16th June 2023. The theme of the conference was ‘TVET: The Driving Wheel of the Bottom-Up model for Socio-Economic Renaissance in Kenya’.

Two trainers from The Nyeri National Polytechnic presented their research papers in this conference. The titles of their presentations were as follows:

**‘The role of Non-Cognitive Skills in Lifelong Learning: A systematic review’.** [Jacqueline Wambui]

**‘Éxploring the potential of micro credentials in TVET: A systematic review’** [Edwin Waweru]

**f) Major Projects – complete and on-going**

In the year under review the Polytechnic undertook the following major projects

**Kirinyaga Technical and Vocational College**

Kirinyaga Technical and Vocational College was completed by the end of FY 2022/23



### **Hospitality Complex Phase 1B**

Hospitality complex when completed upto phase 1B will contains 8 tuition rooms with capacity of 1,248 trainees, 2 restaurant with capacity of 200 people and 2 kitchen with a capacity of 80 trainees. The ongoing building is tabulated below as at 30/06/2023.

#### HOSPITALITY COMPLEX



**g) Games and Sports**

The Polytechnic did not participate in sporting activities in the month of July 2023 since the term was very short hence the trainee concentrated on learning in preparation of the Examinations.

The sports and games resumed in the month of September. The Polytechnic attended the regional ball games championship at Meru Teachers Training College from 29<sup>th</sup> September to 2<sup>nd</sup> October, 2022. The following was the performance in various disciplines out of 11 institutions.

**15<sup>th</sup> to 19<sup>th</sup> February 2023 (Regional Athletics/Indoor Games Championship)**

The above activity was held at Migori Teachers Training College. The Polytechnic was position one in badminton men.

**Friendly Matches**

<b>26<sup>th</sup> February, 2023</b>	<b>Nyeri National Polytechnic</b>	<b>KMTC Nyeri</b>
Soccer Men	4	2
Basket Ball Men	58	22
Basket Ball Women	6	18

**11<sup>th</sup> March, 2023**

**Soccer Women (Tournament at PCEA Kiamwangi Parish (Karatina))**

The team emerged position 1 out of 4 teams.

**Saturday 14<sup>th</sup> March, 2023**

Soccer Men	Nyeri National Polytechnic 03	Black Stars Club 01
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**Sunday 15<sup>th</sup> March 2023**

Soccer Men	Nyeri National Polytechnic 02	Nyeri United 01
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**18<sup>th</sup> March, 2023 Dedan Kimathi University Tournament**

Soccer Men	Nyeri National Polytechnic 2	Kimathi University 0
	Nyeri National Polytechnic 4	Karatina University 03
Rugby Men	Nyeri National Polytechnic 29	Karatina University 21
	Nyeri National Polytechnic 10	Kimathi University 0
	Nyeri National Polytechnic 28	Kirinyaga University 0
Soccer Ladies	Nyeri National Polytechnic 01	Kimathi University 03

**18<sup>th</sup> to 19<sup>th</sup> March, 2023 (TVET Volleyball Tournament)**

The above tournament was held within the polytechnic grounds. Being the first tournament of its kind within the institution, the turnout was impressive.

The following was the performance:





*The Nyeri National Polytechnic Annual Report and Financial Statements  
For the Year Ended 30th June 2023*

## 2) Financial Highlights

This section highlights the financial objectives and performance from the previous years. It is a parameter of measuring the Polytechnic operations in monetary terms. It is used to measure the institution overall financial health over a given period of time. This section highlights financial performance for the year ended 30 June, 2023 with comparison to the results of the last 3 years.

### STATEMENT OF FINANCIAL PERFORMANCE

	Actual	Actual	Actual	Actual
	2019/2020	2020/2021	2021/2022	2022/23
	Kshs (000)	Kshs (000)	Kshs (000)	Kshs (000)
<b>Revenue</b>				
Internally generated revenue	312,765	173,624	373,071	407,847
Government recurrent grants	-	-	-	-
Capitation fees	147,258	145,515	145,312	90,947
GOK Development grants	5,887	-	-	-
Ndaragwa TVC	-	-	-	-
Ndaragwa TVC( for Operations	1,000	1,000	-	-
Kirinyaga Central TVC	8,000	22,000	28,993	-
Mathira TVC	3,238	1,515	-	-
Mentoring Institution furniture	12,500	-	-	-
PSC Trainers Interviews	2,937	-	-	-
<b>Total Revenue</b>	<b>493,585</b>	<b>343,654</b>	<b>547,376</b>	<b>498,794</b>
<b>Operating expenses</b>				
Employee compensation	57,328	69,359	92,250	101,669
Tuition expenses	26,895	30,800	34,343	71,991
Repairs and maintenance	16,137	14,339	14,048	19,718
Electricity and water	11,989	8,514	10,698	14,492
Examinations expenses	23,777	45,290	59,374	0
Development expenses	21,688	32,325	30,952	0
Other Expenses	158,613	188,692	209,168	293,212
<b>Total operating expenses</b>	<b>316,427</b>	<b>389,319</b>	<b>450,833</b>	<b>501,082</b>
<b>Gain/Loss on Revaluation</b>	<b>2,803</b>	<b>(3,268)</b>	-	-
<b>Surplus/deficit for the period</b>	<b>179,961</b>	<b>(48,933)</b>	<b>96,570</b>	<b>(2,287)</b>

**STATEMENT OF FINANCIAL POSITION**

Details	Actual	Actual	Actual	Actual
	2019/2020	2020/2021	2021/2022	2022/2023
	Kshs (000)	Kshs (000)	Kshs (000)	Kshs (000)
<b>NON –CURRENT ASSETS</b>				
Property, Plant and Equipment	2,016,874	2,037,787	2,094,596	2,050,669
Biological assets	625	750	650	767
<b>CURRENT ASSETS</b>				0
Cash and bank balances	299,326	244,507	320,560	194,399
Receivables from non-exchange transactions	0	34,575	47,992	130,754
Receivables from exchange transactions	1,770	6,922	2,691	578
Inventories	752	4,995	4,171	13,787
Students debtors	10,655	35,221	29,872	64,472
<b>TOTAL ASSETS</b>	<b>2,330,002</b>	<b>2,364,757</b>	<b>2,500,534</b>	<b>2,455,426</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	3,980	3,600	2,441	1,200
Development account	6,478	533	1,974	0
Project retention funds	-	2,350	12,301	10,527
Ndaragwa TVC	12	53	-	0
Employees Advances	362	-	-	0
Caution money	5,251	6,928	5,720	8,628
Examination funds	18,034	483	9,548	10,274
Payment received in advance	4,200	3,629	4,703	2,867
Retention Moiety	4,144	287	-	0
<b>SUB TOTAL</b>	<b>42,461</b>	<b>17,863</b>	<b>36,687</b>	<b>33,496</b>
<b>FINANCED BY</b>				
Reserves	2,010,696	2,070,871	2,062,360	2,022,613
Accumulated fund	246,243	197,309	293,779	291,609
Capital Funds	30,602	78,714	107,707	107,708
<b>SUB TOTAL</b>	<b>2,287,541</b>	<b>2,346,894</b>	<b>2,463,847</b>	<b>2,421,930</b>
<b>TOTAL LIABILITIES</b>	<b>2,330,002</b>	<b>2,364,757</b>	<b>2,500,534</b>	<b>2,455,426</b>

### **Financial performance analysis**

Financial analysis is the process of evaluating businesses or organisations, financial (related transactions) to determine their performance and suitability. Typically, financial analysis is used to analyse whether an entity is stable, solvent, liquid, or profitable enough to warrant a monetary investment. The Polytechnic financial analysis for the period ended 30<sup>th</sup> June, 2023 is as follows.

### **Statement of Financial Performance Analysis**

#### **Figures converted into '000'**

#### **Surplus/deficit**

A trend analysis on financial performance shows Deficit in the financial year 2022/2023 of Kshs (2,287) compared to the financial years 2021/2022 and 2019/2020 which had surplus of Kshs 96,570 and Kshs 179,961 respectively. This deficit was as a result of reduced capitation by the Government. This has negatively affected the Polytechnic Appropriation in Aid.

### **Revenue Analysis**

In the period under review Financial year 2022/23 there was a drop in revenue collection where the Polytechnic collected Kshs 498,794 compared to Kshs 547,376 in 2021/2022. The revenue in the past 4 years was composed of Capitation fees, National Youth service fees, internally generated revenues and grants from the Ministry of Education State Department for Vocational and Technical Training.

### **Expenditures Analysis**

In the financial year 2022/2023 the total operating expenses Kshs 501,082 was the highest compared to the last three financial years this was because the Polytechnic employed more Council trainers to meet the growing number of trainees, tuition expenses also went Up, this was because trainees Population increased in 2022/2023 compared to financial years 2021/2022, 2020/2021 and 2019/2020.

## Statement of Financial Position

### Assets

Figures converted into '000'

#### Property Plant and Equipment

Analysis on the statement of financial position for the past 2 years indicates that the Polytechnic Property Plant and Equipment have been increasing a part from the year under review where the PPE value reduced from 2,094,596 to 2,050,669 This reduction as a result of accumulated depreciation hence reducing value of the assets over the years this implies that the Polytechnic need to revalue the Assets in the next 2 years.

#### Cash and Bank Balances

Analysis on the statement of financial position for the past 3 years indicates that the Polytechnic Cash and bank balances have been increasing as a result of increase of trainees population. In the financial year 2022/2023 the cash and bank balances reduced from 320,560 to 194,399 due to reduction in government funding. The cash and bank balances are held in the various accounts of the Polytechnic at KBC Bank, National Bank and Equity bank.

#### Net Assets

Analysis on the statement of financial position for the year 2022/2023 indicates that the Polytechnic Net assets was Kshs 2,455,426 compared to Kshs 2,500,534 in 2021/2022. This reduction as a result of accumulated depreciation hence reducing value of the assets over the years this implies that the Polytechnic need to revalue the Assets in the next 2 years.

### Liabilities

Reserves and accumulated funds have reduced in the FY 2022/2023 compared to the 2021/2022, 2020/2021 and 2019/2020 financial years. This implies that there is downward trend on the Polytechnic financial position indicating unstable going concern this trend needs to be addressed by increasing government funding and trainees timely payment of fees.

### Major risks facing the Polytechnic

#### a) Financial risks or credit risks

Credit risks are the risks that the counter party will default in its contractual obligation resulting to financial loss to the Polytechnic.

Some of the risks are:

- **Capitation fees balances**

The Polytechnic is faced with the risk of meeting some of its essential obligations and offering services e.g payment of examinations since the government has not been fulfilling its obligation to pay capitation fees of Ksh 30,000 per student per year on time. Due to this challenge the Polytechnic

*The Nyeri National Polytechnic Annual Report and Financial Statements  
For the Year Ended 30th June 2023*

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has not been able to meet some of the Short-term obligations when they fall due and this has affected the A- in-A.

- **Market risks**

The dynamics of changes in market prices of goods and services, interest rates and inflation have affected budgetary control hence reporting some variances in the budget comparison and variance analysis.

- **Operational Risks**

In the year under review the Polytechnic operations were affected by the COVID (19 pandemic. This affected the operations and interactions. Some of the staff were also working from home.

### **Surplus remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit to the Consolidated Fund, ninety per cent of its surplus funds reported in the audited financial statements after the end of each financial year.

In the Financial Year 2022/2023 The Polytechnic did not receive any funds directly from the consolidated fund and did not make any surplus.

### **Auditors**

The Auditor General is responsible for the statutory audit of the Polytechnic in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

## **10. Environmental And Sustainability Reporting**

The Nyeri National Polytechnic has adopted a pragmatic approach of greening its systems, processes and lifestyles. The aim is to have a friendly environment and sustainability practices. It entails pursuing knowledge and practices that lead to responsible ecological decisions and lifestyles. This will help protect the environment and sustain its natural resources for current and future generations. Outlined below is the Polytechnic policies and activities that promote sustainability.

### **Sustainable Strategy and Profile**

The Polytechnic has adopted 5 thematic areas for sustainability these are: Environmental Education, Energy saving, climate change, water efficiency and reuse, recycling of waste. The Polytechnic has also initiated other programs and activities that enable attainment of internationally recognised green Polytechnic.

### **Economic and Financial Sustainability**

The Polytechnic is financed by the Government of Kenya, fees collection from trainees and production unit courses. Due to reduced government funding the Polytechnic has initiated several production units and strict adherence to the budgetary levels. This is done to enhance financial sustainability.

The Polytechnic is also investing in ICT infrastructure to facilitate open and distance learning (ODEL) this will enhance enrolment of students who target virtual learning both within the region and internationally. The Polytechnic has also automated its process to enhance service delivery to its clients. This ensures effective and efficient delivery of services.

### **Environmental Performance**

The Polytechnic has an Environmental policy that provides a framework for reducing negative environmental impacts such as energy or water consumption, waste production or impact on natural systems. The Polytechnic has adopted the following:

1. Greening TVET drive - Greening TVET is aimed to green all TVET institutions with the aim to reduce greenhouse emissions, stopping and reversing deforestation, and restoring 501 million hectares of deforested and degraded landscapes
2. Waste segregation bins for ease of disposal and further treatment. This has resulted in an effective and suitable waste management system and reducing pollution.
3. Paperless Council and other Polytechnic meetings
4. Having an annual environmental awareness week and participation in the Polytechnic activities led by the environmental club.

### **Employees welfare**

The Polytechnic is compliant to the Occupational safety and health Act of 2007 (OSHA). The Polytechnic recognizes that health, safety and training, play a key role in ensuring employees' commitment to responsibility in the workplace and a working environment in which personal and employment rights are upheld.

Effective policies and procedures are aligned with the Polytechnic's needs and the promotion of good communication processes, to assist timely and consistent delivery of relevant information to employees.

The Polytechnic provides equal opportunities to all job applicants. The institution has in place policies covering issues such as performance management, training and family friendly policies e.g. compassionate leave, paternity leave among others.

### **Market Place Practices**

The Polytechnic has encouraged responsible supply chain and vendors relations by conducting sensitization workshops to youth, women and persons with disability groups and government procurement procedures and the requirement of accessing government procurement opportunities. The Polytechnic has set a target of 40% of her total budget for locally produced goods to enhance buy Kenya, build Kenya. Payment of goods and services are honoured within one month.

The Polytechnic has service delivery charter in both English and Swahili languages which guide the clients on services and the requirement of each service. The service charter are also presented in Braille for persons with physical challenges and are displayed at the strategic points for ease of reference by clients.

The Polytechnic has also a marketing policy for its programmes that guide on safety of consumers rights and interest with an objective of enhancing visibility of Polytechnic programmes and positioning the Nyeri National Polytechnic as the Polytechnic of choice.

### **Stakeholders**

The Polytechnic actively encourages open communication with stakeholders. Principally through the Council, the Polytechnic endeavours to establish and maintain healthy relationships with its institutional stakeholders by holding regular consultations on issues requiring stakeholder participation as enshrined in the Constitution of Kenya 2010.

### **1. Registration of Nyeri National Polytechnic as a workplace**

. A Payment of KES 5600 was made being the registration and levy fee. The certificate was issued on 6<sup>th</sup> March 2023.

### **3. Servicing of firefighting equipment**

Different types of fire equipment such as fire extinguishers, hose reels were serviced in compliance to the statutory obligations.

### **4. Fire Safety Sensitization and Drill**

Fire safety sensitization was carried between 25<sup>th</sup> and 26<sup>th</sup> October 2022 for the Nyeri NP community.

The following areas were highlighted:

- Types of fire hazards
- Types of fires
- Color coding for fire extinguishers
- Emergency response

### **5. Membership of Nyeri Hospice**

The Polytechnic is a member of Nyeri Hospice where the Polytechnic participate in various activities of helping the needy in the society

## **11. Report of The Council**

The Council members submit their report together with the audited financial statements for the year ended June 30, 2023 which show the state of the Polytechnic affairs.

### **Principal Activities**

The Principal activities of the Nyeri National Polytechnic as outlined in the Legal Notice No.91 of June 2016 are to:

- a) Provide, directly or in collaboration with other institutions of higher learning, facilities for technical trainers in technological, professional, scientific education;
- b) Participate in technological innovation and in the discovery, transmission and enhancement of knowledge for economic, social, cultural, scientific and technological development;
- c) Contribute to industrial and technological development of Kenya, in collaboration with the industry and other organizations, through transfer of technology;
- d) Promote and establish a culture of innovation in engineering and technology and technology transfer amongst staff and trainees;
- e) Develop an institution with excellence in teaching, training, scholarship, entrepreneurship, research, consultancy, community service, among other educational services and products, with emphasis on technology and its development, impact and application within and outside Kenya;
- f) Provide a multi(level system of post(secondary school education and training programmes relevant to the needs of the community, covering a wide range of fields and levels with provision for recognition of prior learning and flexibility of transition between programmes;
- g) Provide high quality educational, research, residential, commercial, cultural, social, recreational, sporting and other facilities;
- h) Advance knowledge and its practical application by research and other means, the dissemination of outcomes of research by various means and the commercial exploitation of research results;
- i) Promote critical inquiry within the Polytechnic and in the general community;
- j) Participate in commercial ventures and activities;
- k) Foster the general welfare of all staff and trainees;
- l) Provide opportunities for development and further training for staff of the Polytechnic;
- m) Develop and provide educational, cultural, professional, technical and vocational services to the community and in particular, foster corporate social responsibility;
- n) Provide programmes, products and services in ways that reflect the principles of equity and social justice;

- o) Facilitate trainee mobility between different programmes at different technical training institutions and other national polytechnics;
- p) Conduct examinations and grant such academic awards as may be provided under this Order; and
- q) Collaborate with recognized universities for the conduct and award of degree programmes in technology.

**Results**

The results of the Polytechnic for the year ended June 30 are set out on page 1 to 4

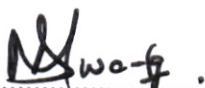
**Council Members**

The Council members who served during the year are shown on page xi-x from January 2023. During the year the tenure of the previous Council members expired on November 2022 and new Council members were appointed with effect from 13 November 2022.

**Auditors**

The Auditor General is responsible for the statutory audit of the Nyeri National Polytechnic in accordance with Article 229 of the Constitution of Kenya and Public Audit Act (2015).

**By Order of the Council**



.....  
Mr. David M. Mwangi  
**Chief Principal/Council Secretary**

Date 18-01-2024 .....

## **12. Statement of The Council Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and the TVET Act 2013, require the Council to prepare financial statements of The Nyeri National Polytechnic, which give a true and fair view of the state of affairs of the Polytechnic at the end of the financial year/period and the operating results of the Polytechnic for that year/period. The Council is also required to ensure that the Polytechnic keeps proper accounting records which disclose with reasonable accuracy the financial position of the Polytechnic. The Council is also responsible for safeguarding the assets of the Polytechnic.

The Council is responsible for the preparation and presentation of the Polytechnic financial statements, which give a true and fair view of the state of affairs of the Polytechnic for and as at the end of the financial year ended 30<sup>th</sup> June, 2023. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Polytechnic;
- (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 Polytechnic;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Council accept responsibility for the Polytechnic 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. The Council is of the opinion that the Polytechnic financial statements give a true and fair view of the state of the Polytechnic transactions during the financial year ended 30<sup>th</sup> June, 2023 and of the Polytechnic financial position as at that date. The Council further confirm the completeness of the accounting records maintained by the Polytechnic, which have been relied upon in the preparation of the Polytechnic financial statements as well as the adequacy of the systems of internal financial control.

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

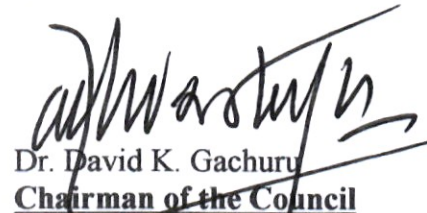
### **Approval of the Financial Statements**

The Nyeri National Polytechnic financial statements were approved by the Council on 18/01/2024 and signed on its behalf by:



Mr. David M. Mwangi  
**Chief Principal**

CHIEF PRINCIPAL  
THE NYERI NATIONAL POLYTECHNIC  
P. O. Box 465 - 10100, NYERI  
Email: nyerinp@gmail.com  
TEL: 061 - 2032330



Dr. David K. Gachuru  
**Chairman of the Council**

CHAIRMAN OF THE COUNCIL  
THE NYERI NATIONAL POLYTECHNIC  
P. O. Boc 465 - 10100, NYERI  
Email: nyerinp@gmail.com  
TEL: 061-2032330

**13. Report of the Independent Auditor on the Nyeri National Polytechnic**



14. Statement of Financial Performance For The Year Ended 30th June 2023

	Notes	2022/23 Kshs	2021/22 Kshs
<b>Revenue From Non-Exchange Transactions</b>			
Transfers from Government (Grants and Capitation)	6	90,947,000	174,306,185
Grants from Donors and Development Partners	7	-	-
Transfers from other levels of Government	8	-	-
Public contributions and donations	9	-	-
<b>Total Revenue From Non-Exchange Transaction</b>		<b>90,947,000</b>	<b>174,306,185</b>
<b>Revenue From Exchange Transactions</b>			
Rendering of services – Fees from students	10	385,998,659	361,700,780
Sale of Goods	11	17,591,960	6,834,915
Rental revenue from facilities and equipment	12	752,300	868,685
Finance Income	13	-	-
Miscellaneous Income	14	3,505,000	3,693,149
<b>Total Revenue From Exchange Transaction</b>		<b>407,847,919</b>	<b>373,097,529</b>
<b>Total Revenue</b>		<b>498,794,919</b>	<b>547,403,714</b>
<b>Expenses</b>			
Use of goods and services	15	278,838,010	241,725,822
Employees costs	16	101,669,920	92,250,591
Council expenses	17	10,730,551	8,154,144
Depreciation and amortization expense	18	78,744,020	55,519,026
Repairs and maintenance	19	19,718,216	14,048,298
Contracted services	20	5,150,500	5,809,240
Ndaragwa TVC Expenses		-	2,374,111
Hospitality Complex		-	12,347,127
Kirinyaga Central TVC	21	6,231,044	18,605,542
<b>Total expenses</b>		<b>501,082,261</b>	<b>450,833,901</b>
<b>Net Surplus/(deficit) for the year</b>		<b>(2,287,342)</b>	<b>96,569,813</b>

Notes set out on pages 14 to 18 form an integral part of this financial statement.

The Financial Statements set out on this page are approved on behalf of the Council by:

CPA James Mungai Kamau  
Chief Finance Officer  
ICPA(K) Number 14097

Date... 18-01-2024

Mr. David M. Mwangi  
Chief Principal

Date... 18-01-2024

Dr. David K. Gachuru  
Chairman of the Council

Date... 18-01-2024

CHIEF FINANCE OFFICER  
THE NYERI NATIONAL POLYTECHNIC  
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### 15. Statement Of Financial Position As At 30th June 2023

Description	Notes	2022/23 Kshs	2021/22 Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	24	194,399,454	320,560,240
Current Receivables from exchange transactions	25	65,049,459	32,564,417
Receivables from non - exchange transactions	26	130,754,027	47,992,500
Inventories	27	13,787,104	4,171,247
<b>Total Current Assets</b>		<b>403,990,044</b>	<b>405,288,404</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	28	2,050,669,681	2,094,596,268
Biological Assets	29	767,000	650,000
<b>Total Non-Current Assets</b>		<b>2,051,436,681</b>	<b>2,095,246,268</b>
<b>Total Assets</b>		<b>2,455,426,725</b>	<b>2,500,534,672</b>
<b>Liabilities</b>			
<b>Current Liabilities.</b>			
Trade and other payables from exchange transactions	30	1,200,000	2,440,570
Refundable deposit from customers	31	8,628,372	5,720,372
Project Retention funds	32	10,527,599	14,275,250
Payments received in advance	33	2,866,929	4,703,063
Examination funds	34	10,274,046	9,548,291
<b>Total current liabilities</b>		<b>33,496,946</b>	<b>36,687,546</b>
<b>Non-current liabilities</b>		-	-
<b>Total Non-current liability</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities</b>		<b>33,496,946</b>	<b>36,687,546</b>
<b>Net Assets</b>			
Revaluation Reserves		2,022,613,737	2,062,360,742
Accumulated surplus		291,609,192	293,779,534
Capital Fund		107,706,850	107,706,850
<b>Total net assets</b>		<b>2,421,929,779</b>	<b>2,463,847,126</b>
<b>Total net assets and liabilities</b>		<b>2,455,426,725</b>	<b>2,500,534,672</b>


Project retention funds for FY 2021/2022

Development funds for Hospitality complex = 1,974,373

Kirinyaga central TVC = 12,300,877

14,275,250

The Financial statement on this page were signed on behalf of the Council by:

  
CPA James Mungai Kamau  
Chief Finance Officer  
ICPA(K) Number 14097

Date: 18-01-2024

  
Mr. David M. Mwangi  
Chief Principal

Date: 18-01-2024

  
Dr. David K. Gachungu  
Chairman of the Council

Date: 18-01-2024

Notes set out on pages 18 to 22 form an integral part of this financial statement



**16. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2023**

	Revaluation Reserves	Accumulated Fund	Capital grants/Funds	Total
	Kshs	Kshs	Kshs	Kshs
<b>Financial Year 2021/2022</b>				
As at 1 <sup>st</sup> July 2021	2,070,871,721	197,309,721	78,713,165	2,346,894,607
Comprehensive income Surplus/Deficit	-	96,569,813	-	96,569,813
Revaluation Gain/loss	(8,510,979)	-	-	(8,510,979)
Loss on Biological Assets	-	(100,000)	-	(100,000)
Capital grants	-	-	28,993,685	28,993,685
<b>Total Net Assets 30<sup>th</sup> June 2022</b>	<b>2,062,360,742</b>	<b>293,779,534</b>	<b>107,706,850</b>	<b>2,463,847,126</b>
<b>Prior year adjustments</b>				
<b>Financial Year 2021/2022</b>				
As at 1 <sup>st</sup> July 2021	2,070,871,721	197,309,721	78,713,165	2,346,894,607
Revaluation loss	(81,188,009)	-	-	(81,188,009)
Surplus/deficit for the year	-	96,569,813	-	96,569,813
Loss on Biological Assets	-	(100,000)	-	(100,000)
Capital grants	-	-	28,993,685	28,993,685
<b>Total Net Assets 30<sup>th</sup> June 2022</b>	<b>1,989,683,712</b>	<b>293,779,534</b>	<b>107,706,850</b>	<b>2,391,170,096</b>
<b>Financial Year 2022/2023</b>				
As at 1 <sup>st</sup> July 2022	1,989,691,712	293,779,534	107,706,850	2,391,170,096
Revaluation gain	32,930,025	-	-	32,930,025
Surplus/deficit for the year	-	(2,287,342)	-	(2,287,342)
Gain on valuation - Biological Assets.	-	117,000	-	117,000
Capital grants	-	-	-	-
<b>Total Net Assets 30<sup>th</sup> June 2023</b>	<b>2,022,613,737</b>	<b>291,609,192</b>	<b>107,706,850</b>	<b>2,421,929,779</b>

**Disclosures**

**Revaluation gain**

Polytechnic Vehicles were valued by Solvit company limited as indicated below:

Asset Class	Net Book Value	Revalued amount	Revaluation gain
Motor Vehicles	(2,926,025)	30,004,000	32,930,025

Biological Assets were revalued by **Daniel Muriithi Ngunjiri** a valuer and Veterinary officer)

Details	Net Book Value	Revalued amount	Revaluation gain
Polytechnic cows	650,000	767,000	117,000

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**17. Statement of cash flow for the year ended 30 June 2023**

	Notes	2022/23	2021/22
		Kshs	Kshs
<b>Cash flow from operating Activities</b>			
<b>Receipts</b>			
Transfers from Government (Grants and Capitation)		90,947,000	174,306,185
Rendering of Service – Fees from Students		251,800,989	325,273,922
Sales of goods		17,591,960	6,834,915
Rental revenue from facilities and equipment		752,300	868,685
Miscellaneous Income		3,505,000	3,693,149
<b>Total Receipts</b>		<b>364,597,249</b>	<b>510,976,856</b>
<b>Payments</b>			
Use of Goods and Services		278,838,010	241,725,822
Employees Costs		101,669,920	92,250,591
Council Expenses		10,730,551	8,154,144
Repairs and Maintenance		19,718,216	14,048,298
Contracted Services		5,150,500	5,809,240
<b>Total Payments</b>		<b>416,107,197</b>	<b>361,988,095</b>
<b>Net cash flows from operating activities</b>	35	<b>(51,509,948)</b>	<b>148,988,761</b>
<b>Cash flow from investing Activities</b>			
Purchase of property, Plant, Equipment and intangible Assets	22	11,525,771	39,609,074
Construction Projects	23	63,125,067	33,326,780
<b>Net cash flows used in Investing Activities</b>		<b>74,650,838</b>	<b>72,935,854</b>
<b>Net Cash flow from financing Activities</b>			
Proceeds from Borrowing		-	-
Repayment of Borrowings		-	-
<b>Net cash flow used in financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(Decrease) in cash and cash equivalents</b>		<b>(126,160,786)</b>	<b>76,052,907</b>
<b>Cash and Cash Equivalent at the beginning of the Year 01/07/2022</b>	24	<b>320,560,240</b>	<b>244,507,333</b>
<b>Cash and Cash Equivalent at the end of the Year 30/06/2023</b>	24	<b>194,399,454</b>	<b>320,560,240</b>

Notes set out on pages 14 to 18 form an integral part of this financial statement

**18. Statement of Comparison of Budget and Actual Amounts for The Year Ended 30 June 2023**

	Description	Original Budget	Adjustments	Final Budget	Actual on Comparable basis	Performance Difference	Utilization difference (%)
		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	<b>Incomes</b>						
	Transfers from Government:						
1	Exchequer grants/Capitation	212,220,000	-	212,220,000	90,947,000	121,273,000	57
2	GOK Capital Grants	45,000,000	(45,000,000)	0	0	0	0
	<b>Sub total</b>	<b>257,220,000</b>	<b>(45,000,000)</b>	<b>212,220,000</b>	<b>90,947,000</b>	<b>121,273,000</b>	<b>0</b>
	Rendering of Services - Fees :						
3	Tuition fees	67,906,000	18,634,000	86,540,000	90,359,155	(3,819,155)	4
4	Local Transport & Travel	15,719,000	(1,520,600)	14,198,400	16,198,400	(2,000,000)	14
5	Electricity & Water	22,409,000	(1,345,405)	21,063,595	20,843,616	219,979	1
6	Repairs & Maintenance	11,282,000	(538,200)	10,743,800	11,743,800	(1,000,000)	9
7	Administration	15,334,000	(4,201,525)	11,132,475	10,132,475	1,000,000	9
8	Activity	15,334,000	(463,600)	14,870,400	16,870,400	(2,000,000)	13
9	Medical	4,381,000	(1,590,470)	2,790,530	3,790,530	(1,000,000)	36
10	Library	4,380,000	(1,057,501)	3,322,499	3,372,499	(50,000)	2
11	Insurance	3,537,000	(70,240)	3,466,760	4,466,760	(1,000,000)	29
12	Student Welfare	5,476,000	(3,361,000)	2,115,000	3,115,000	(1,000,000)	47
13	Attachment Fees	9,000,000	2,580,230	11,580,230	12,916,180	(1,335,950)	12
14	Hostel	6,000,000	5,093,000	11,093,000	12,093,000	(1,000,000)	9
15	Application Fees	2,000,000	780,000	2,780,000	2,977,057	(197,057)	7
16	Registration Fees	2,000,000	(49,600)	1,950,400	2,547,000	(596,600)	31
17	Student ID Fees	2,400,000	(421,800)	1,978,200	2,888,700	(910,500)	46

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**Statement of Comparison of Budget and Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

		Original Budget	Adjustments	Final Budget	Actual on Comparable basis	Performance Difference	Utilization difference (%)
	<b>Incomes</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>
18	Examination Fees	55,000,000	17,590,122	72,590,122	0	72,590,122	100
19	Short Courses Incomes	0	16,838,200	16,838,200	16,838,200	0	0
20	NYS student fees	41,382,000	(41,382,000)	0	0	0	0
21	Personnel Emoluments	0	21,492,220	21,492,220	20,492,220	1,000,000	5
22	HELB Loans and bursaries	0	51,890,026	51,890,026	51,890,026	0	0
23	Examinations Practicals	0	22,458,950	22,458,950	22,458,950	0	0
24	Bursaries from CDF	0	54,677,554	54,677,554	54,677,554	0	0
25	Material Fees	0	4,502,050	4,502,050	4,502,050	0	0
26	Research and Innovation	0	297,144	297,144	297,144	0	0
	<b>Sub total</b>	<b>283,540,000</b>	<b>160,831,555</b>	<b>444,371,555</b>	<b>385,998,659</b>	<b>58,372,896</b>	
27	Rent Receivable						
	Rent Income	852,000	(111,480)	740,520	752,300	(11,780)	2
	Sale of Services/Goods						
28	Hire of Facilities	20,929,000	(19,479,000)	1,450,000	1,593,000	(143,000)	10
29	Pay As You Eat	14,923,000	(8,819,685)	6,103,315	6,206,312	(102,997)	2
30	Catering Services	0	6,804,000	6,804,000	7,491,622	(687,622)	10
31	Food and Beverages	0	570,450	570,450	670,026	(99,576)	17
32	CBS Curricula	0	954,203	954,203	1,059,000	(104,797)	11
33	Disposal of Unserviceable Assets	300,000	(252,770)	47,230	47,230	0	0
34	Farm Produce	996,000	(471,230)	524,770	524,770	0	0
	<b>Sub total</b>	<b>37,148,000</b>	<b>(20,694,032)</b>	<b>16,453,968</b>	<b>17,591,960</b>	<b>(1,137,992)</b>	<b>7</b>
	Other Incomes						
35	Caution Fees	4,000,000	(990,000)	3,010,000	3,505,000	(495,000)	16
	<b>Total Income</b>	<b>582,760,000</b>	<b>94,036,043</b>	<b>676,796,043</b>	<b>498,794,919</b>	<b>178,001,124</b>	

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**Statement of Comparison of Budget and Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

		Original Budget	Adjustments	Final Budget	Actual on Comparable basis	Performance Difference	Utilization difference (%)
		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	<b>Use of Goods and Service</b>						
36	Tuition Expenses	67,906,000	4,214,000	72,120,000	71,991,193	(128,807)	0
37	Local Transport and Travel	18,998,000	(7,152,800)	11,845,200	12,756,283	911,083	8
38	Electricity and water	22,409,000	(9,289,000)	13,120,000	14,492,870	1,372,870	10
39	Administration Cost	9,214,000	18,333,100	27,547,100	28,417,382	870,282	3
40	Activity	14,464,000	(3,489,000)	10,975,000	11,256,603	281,603	3
41	Medical	4,381,000	(4,064,000)	317,000	317,937	937	0
42	Library	4,381,000	(3,067,000)	1,314,000	1,358,085	44,085	3
43	Insurance	3,537,000	(1,721,070)	1,815,930	1,814,907	1,023	0
44	Student Welfare	5,476,000	(4,476,000)	1,000,000	1,073,517	73,517	7
45	Attachment Expenses	9,000,000	(7,215,000)	1,785,000	1,898,058	113,058	6
46	Hostel Expenses	6,000,000	(4,229,750)	1,770,250	1,768,549	1,701	0
47	Application Expense	4,000,000	(3,471,700)	528,300	533,500	5,200	1
48	Caution Expense	4,000,000	(4,000,000)	0	0	0	0
49	Student ID Expense	2,400,000	(1,600,000)	800,000	743,000	(57,000)	7
50	Registration Expenses	2,000,000	(1,560,000)	440,000	436,720	(3,2800)	1
51	Research and development	5,000,000	(3,200,000)	1,800,000	1,715,925	(84,075)	5
52	Examinations	55,000,000	(55,000,000)	0	0	0	0
53	Examinations Production Unit	833,540	0	833,540	834,850	1,310	0
54	Polytechnic vehicles fuel	2,400,000	2,700,000	5,100,000	5,200,240	100,240	2
55	Rent Expense	852,000	(752,000)	100,000	98,442	(1,558)	2
56	Farm Expense	996,000	(375,459)	620,541	609,512	(11,029)	2

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**Statement of Comparison of Budget and Actual Amounts for The Year Ended 30<sup>th</sup> June 2023**

		Original Budget	Adjustments	Final Budget	Actual on Comparable basis	Performance Difference	Utilization difference (%)
		2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
57	Pay as You Eat Expense	14,472,000	22,728,000	37,200,000	36,290,932	(909,068)	0
58	Disposal of Idle Assets	300,000	(300,000)	0	0	0	0
59	Production Unit Expense	17,650,000	(2,350,000)	20,000,000	19,309,326	(690,674)	3
60	Workshops, team building and Conferences	7,500,000	2,500,000	10,000,000	9,507,436	(492,564)	5
61	NYS Trainees Accommodation	0	1,600,000	1,600,000	1,531,500	(68,500)	4
62	Subscriptions	870,000	(617,500)	252,500	252,500	0	0
63	Performance Contracting	1,500,000	400,000	1,900,000	1,824,343	(75,657)	4
64	CCTV Cameras	3,000,000	(1,750,000)	1,250,000	1,207,566	(42,434)	3
65	VAT Withholding tax@2%	0	1,484,774	1,484,774	1,484,774	0	0
66	E-library and MYLOFT	1,000,000	(400,000)	600,000	550,000	(50,000)	8
67	Advertisement and Publicity	2,500,000	0	2,500,000	2,405,220	(94,780)	4
68	UNISOL Maintenance	2,000,000	0	2,000,000	1,937,200	(62,800)	3
69	ICT Support H&S	9,573,000	3,686,100	13,259,100	13,385,185	126,085	1
70	Withholding tax@3%	2,001,570	0	2,001,570	2,001,570	0	0
71	Internet Services	6,166,000	(66,000)	6,100,000	6,024,428	(75,572)	1
72	Newspapers	50,940	0	50,940	50,940	0	0
73	Sanitary Services	139,580	0	139,580	139,580	0	0
74	TVETA Quality Assurance	500,120	0	500,120	500,120	0	0
75	Telephone bills and Airtime	2,000,000	0	2,000,000	1,980,000	(20,000)	1

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<b>Statement of Comparison of Budget and Actual Amounts for The Year Ended 30<sup>th</sup> June 2023</b>							
		<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable basis</b>	<b>Performance Difference</b>	<b>Utilization difference (%)</b>
		<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>
76	Retention 10%	4,349,334	0	4,349,334	4,349,334	0	0
77	Upgrading of the borehole	2,500,000	0	2,500,000	2,452,279	(47,721)	2
78	ISO Expenses	1,000,000	(1,000,000)			0	0
79	CBET Curriculum	1,000,000	11,000,000	12,000,000	11,722,204	(277,796)	2
80	Insurance of Buildings	5,000,000	(5,000,000)	0	0	0	-
81	Stipends( GIZ Particip trainees	2,580,000	0	2,580,000	2,580,000	0	-
82	student ID expense	2,400,000	(2,400,000)	0	0	0	-
83	Catholic Action	34,000	0	34,000	34,000	0	0
84	<b>Sub total</b>	<b>333,334,084</b>	<b>(54,900,305)</b>	<b>278,433,779</b>	<b>278,838,010</b>	<b>404,231</b>	<b>0</b>
85	Personnel Emoluments	107,199,000	(5,199,000)	102,000,000	101,669,920	(330,080)	-
86	Council Allowances	8,000,000	3,000,000	11,000,000	10,730,551	(269,449)	2
87	Repairs and Maintenance	12,440,000	7,560,000	20,000,000	19,718,216	(281,784)	1
88	Depreciation Expense	78,525,574	0	78,525,574	78,744,020	218,446	0
89	Security Services	9,248,000	(3,748,000)	5,500,000	5,150,500	(349,500)	6
90	<b>Capital Projects</b>						
91	Hospitality Complex	122,428,000	(122,428,000)	0	0	0	0
92	Kirinyaga central TVC	0	0	6,231,044	6,231,044	-	-
93	Security Control Unit	2,100,000	(2,100,000)	-	-	-	-
94	Upgrading staff houses	2,500,000	(2,500,000)	-	-	-	-
	<b>Total</b>	<b>682,005,702</b>	<b>(180,315,305)</b>	<b>501,690.397</b>	<b>501,082,261</b>	<b>(608,136)</b>	<b>0</b>

### **Explanation of Budget Material Variance**

#### **a) Capitation Vote**

As at June 30<sup>th</sup> June, 2023 The Polytechnic had received Capitation fees Kshs 90,947,000 from budgeted amount of Kshs 212,220,000 leading to unfavourable variance of 57%. This poses a financial risk since the government does not pay the entire amount of Kshs 30,000 per trainee per year.

#### **b) Development Funds for Hospitality Complex (GoK)**

The Polytechnic had estimated to receive Kshs 122,428,000 for the construction of Hospitality Complex phase 1B by 30<sup>th</sup> June, 2023, but the Polytechnic did not receive any funds for the project. The Ministry of Education approved the Construction of the Project through A-IN-A as the Polytechnic awaits development funds from the Government.

#### **a) Kirinyaga Technical and Vocational College**

The Polytechnic Paid the final certificate and first retention Moety Kshs 6,231,044 to the contractor the Institution is complete and the amount remaining to pay the contractor is the final retention of Kshs 2,905,814.

### **19. Notes To The Financial Statements**

#### **General Information**

Nyeri Polytechnic is established by and derives its authority and accountability from TVET Act 2013. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to offer training services.

#### **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with the international public sector accounting standards IPSAS accrual. That allows the use of estimates and assumptions. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Polytechnic. The cash flow statement is prepared using the indirect method. The financial statements are prepared on accrual basis.

The financial statements have been prepared in accordance with the PFM Act 2012, TVET Act 2013 and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

### **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **a) Revenue recognition**

##### **i) Revenue from non(exchange transactions – IPSAS 23**

##### **Fees**

The Polytechnic recognizes revenues from fees when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non(exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

### 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 and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds

### ii) Revenue from exchange transactions – IPSAS 9

#### Rendering of services

The Polytechnic 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 student performance.

#### Sale of goods/Services

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 Polytechnic.

#### 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 – IPSAS 24

The original budget for FY 2021(2022 was approved by the Polytechnic Council on 27/01/2021. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities.

### c) Property, plant and equipment – IPSAS 17

Property plant and equipment are stated at cost less any depreciation and impairment losses cost. Cost includes expenditures that are directly attributable to the acquisition of the items. Polytechnic land is free hold and is not subject to amortisation. Depreciation on other property is charged on the cost/ valuation of Assets. Depreciation is not charged in the first year of acquisition of Assets. The following are applicable rates.

	Land	Building	Motor Vehicles	Computer accessories	Plant and machinery	Tractor	Furniture and fittings
Rates	Nil	2%	25%	30%	12.5%	37.5%	12.5%

### d) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non(exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. Software is amortised on a straight(line basis over

the expected /estimated useful life. The Polytechnic amortise the intangible assets at a rate of 20% per year.

#### **e) Inventories( IPSAS 12**

Inventories are Stated at lower of cost and net realisable value. Costs include direct materials and where applicable direct labour and those overheads that have been incurred in bring the inventories to their present location and condition. Cost of issuing the stock is calculated using 'First in First Out'(FIFO) method. Net realisable value represents the estimated selling price less estimated cost of disposal.

#### **h) Biological Assets**

Biological assets are measured at the valued amount in the statement of financial position (IPSAS 27). A gain or loss arising from valuation of a biological asset at fair value less cost to sell shall be included in surplus or deficit for the period at which it arises. Biological assets for the Polytechnic are in this case Cows.

#### **f) Contingent liabilities**

The Entity does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

#### **g) Contingent assets**

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non(occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

#### **h) Provisions for depreciation**

The Polytechnic has provided for the depreciation on a reducing balance on the property plant and equipment and the depreciation charge reported in the statement of financial performance

#### **i) Changes in accounting policies and estimates – IPSAS 3**

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

#### **j) Employee benefits – IPSAS 25**

##### **Retirement benefit Obligation**

The Polytechnic Contributes to the statutory National social security fund.(NSSF) this is a defined contribution scheme registered under NSSF Act. The Polytechnic obligation under this scheme are limited to a maximum of Ksh 200 per employee per month, While the employer contributes Ksh 200 per month. The Polytechnic remits this deduction to National Social security fund and recognise them to the income statement for the period to which they relate.

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON THE NYERI NATIONAL POLYTECHNIC FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of The Nyeri National Polytechnic set out on pages 1 to 26, which comprise the statement of financial position as at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of The Nyeri National Polytechnic as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Technical and Vocational Education and Training Act, 2013.

### **Basis for Qualified Opinion**

#### **Long Outstanding Students Debtors**

The statement of financial position reflects current receivables from exchange transactions balance of Kshs.65,049,459 which as disclosed in Note 24 to the financial statements includes a balance of Kshs.64,471,234 in respect to student debtors. The latter balance includes an amount of Kshs.10,145,000 relating to fee balances that have been outstanding for more than three (3) years. However, no provision has been made in the financial statements in respect to doubtful receivables.

In the circumstances, the validity, accuracy and recoverability of student debtors of Kshs.10,145,000 as at 30 June, 2023 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of The Nyeri National Polytechnic Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Under-Disbursement of Capitation Fee**

The statement of comparison of budget and actual amounts reflects final exchequer grant/capitation budget and actual on comparable basis of Kshs.212,220,000 and Kshs.90,497,000 respectively, resulting to underfunding of Kshs.121,723,000 (or 57%) of the budget.

The underfunding affected the planned activities of the Polytechnic and may have negatively impacted on service delivery to the public.

My opinion is not modified in respect of this matter.

## **Key Audit Matters**

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

## **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 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 public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **Non-Compliance with the Law on Ethnic Composition**

Review of records revealed that the total number of employees in the Polytechnic was two hundred and eleven (211), out of which one hundred and eighty-six (186) or 88% were from the dominant ethnic community. This is contrary to the provisions of Section 7 (1) and (2) of National Cohesion and Integration Act, 2008 which require that (1) all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and (2) 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.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

## **Basis for Conclusion**

### **Failure to Insure Buildings**

The statement of financial position reflects property, plant and equipment balance of Kshs.2,050,669,681 which as disclosed under Note 28 to the financial statements includes buildings with net book value of Kshs.699,587,904. However, as previously reported, review of documents provided for audit revealed that these buildings had not been insured. This is contrary to Section 80 (3) of The National Treasury Guidelines on Asset and Liability Management in the Public Sector of March, 2020, which provides that the Accounting Officer shall arrange for timely acquisition of insurance cover and renewal of all insurance policies to ensure that they are budgeted for and that the public sector entity's assets are adequately protected.

In the circumstances, the effectiveness of the asset management system in place at the Institution could not be confirmed.

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

### **Responsibilities of the Management and the Governing Council**

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 the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Polytechnic'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 the Management is aware of the intention to terminate the Polytechnic or to cease its operations.

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 Polytechnic's policies and procedures may deteriorate.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Polytechnic'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 Polytechnic to cease 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 Polytechnic to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

01 March, 2024

#### **k) Related parties – IPSAS 20**

The Polytechnic 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 of the Council, the Chief Principal and senior managers.

#### **l) Cash and cash equivalents**

Cash and cash equivalents are defined as cash balances, bank balances and shortterm investments (Fixed deposits). For the purposes of these financial statements, cash and cash equivalents include cash and bank balances, Imprests and advances to authorised public officers which were not surrendered or accounted for at the end of the financial year.

#### **m) Budget information – IPSAS 24**

The original budget for FY 2022-2023 was approved by the Council on 27/01/2022

The Polytechnic Budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. Comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts any variance more than 10% is explained.

#### **n) Comparative figures**

Audited Comparative figures for the previous financial year 2021/2022 have been indicated to conform to with the IPSAS 1 requirements on presentation of financial statements.

#### **o) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements as 30 June, 2023.

#### **p) Work in Progress**

Work in progress represents buildings under construction. It is carried at cost. Depreciation of these assets commence when the assets are ready for their intended use on the same rate as other buildings.

<b>19) Notes To Financial Statements</b>			
		2022/23	2021/22
		Kshs	Kshs
<b>6. Transfer from the Government</b>			
<b>Unconditional Grants</b>			
	Capitation Fees	90,947,000	145,312,500
<b>Conditional grants</b>			
	Mentorship Grants for Kirinyaga TVC	-	28,993,685
<b>Total grants</b>		<b>90,947,000</b>	<b>174,306,185</b>
	7. Grants from donors and development partners	-	-
	8. Transfers from other levels of government	-	-
	9. Public contributions and donations	-	-
		<b>Amount recognized to Statement of Comprehensive Income</b>	<b>Amount recognized to Statement of Comprehensive Income</b>
<b>Ministry of Education state department of vocational education &amp; Technical and Training</b>		<b>90,947,000</b>	<b>174,306,185</b>
<b>10) Rendering of Services – Trainees fees</b>			
1	Tuition fees	90,359,155	75,902,008
2	Examination Fees	0	55,200,000
3	Examination Practical	22,458,950	10,480,000
4	Electricity and Water	20,843,616	12,467,218
5	Local Transport and Travel Fees	16,198,400	10,279,600
6	Activity Fees	16,870,400	10,052,404
7	Administration Fees	10,132,475	9,236,635
8	Application Fees	3,505,000	1,855,000
11	Hostel Fees	12,093,000	3,203,748
12	Medical Fees	3,790,530	3,324,666
13	Personal Emoluments	20,492,220	15,900,380
14	Repairs and Maintenance Fees	11,743,800	6,185,300

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		2022/23	2021/22
15	Student Welfare Fees	3,115,000	2,978,501
16	Students ID Fees	2,888,700	2,411,000
17	Registration Fees	2,547,000	2,773,060
18	Attachment Fees	12,916,180	9,475,000
19	Library Fees	3,372,499	1,869,532
20	Helb Loans/Bursaries	51,890,026	47,158,566
21	Bursaries from CDF	54,677,554	29,937,248
22	NYS Students Fees	0	30,815,100
23	Insurance Fees	4,466,760	3,853,710
24	Material Fees	4,502,050	3,225,454
25	Research and Innovations – SITVES	297,144	322,582
26	Short courses incomes/part(time tuition	14,582,000	12,794,068
27	Driving Course	2,256,200	0
	<b>Total</b>	<b>385,998,659</b>	<b>361,700,780</b>
	<b>11) Sale of Goods and Services</b>		
1	Hire of Facilities	1,593,000	559,290
2	Pay as You Eat Income	6,206,312	4,527,379
3	Catering Services	7,491,622	0
4	CBS Curricula	1,059,000	0
5	Food and Beverage Sales	670,026	719,791
6	Disposal of Idle Assets	47,230	22,000
7	Farm Produce	524,770	1,001,505
8	Sanitizers	0	4,950
	<b>Total</b>	<b>17,591,960</b>	<b>6,834,915</b>
	<b>12) Rent from staff houses and business centers</b>	<b>752,300</b>	<b>868,685</b>
	<b>13) Finance Income</b>	-	-
	<b>14) Miscellaneous Incomes</b>		
1	Graduation fees	-	1,000,500
2	Caution Fees	3,505,000	2,679,265
3	Photocopies	-	13,384
4	Other Fees	-	-
	<b>Total</b>	<b>3,505,000</b>	<b>3,693,149</b>

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<b>Expenses</b>		<b>2022/23</b>	<b>2021/22</b>
<b>15) Use of goods and services</b>			
1	Tuition Equipment & stores (TES)	71,991,193	34,342,965
2	Water and electricity	14,492,870	10,698,408
3	Subscriptions(KATTI, ATUPA, FKE	252,500	393,920
4	Activity Expenses	11,256,603	5,612,609
5	Administration cost	28,482,120	10,569,740
6	Application fee expense	533,500	2,157,500
7	Attachment Expense	1,898,058	1,699,737
8	Caution money refunds	0	588,000
9	Examination expenses	0	59,374,502
10	Farm expense	609,512	476,214
11	Vehicles Insurance	-	1,680,285
12	Vehicle and generator fuel	5,200,240	1,388,361
13	HELB Refunds	-	981,158
14	Hostel expenses	1,768,549	844,764
15	Insurance Expenses	1,814,907	2,846,576
16	Library Expense	1,358,085	756,830
17	Local Travelling & Transport (LT & T)	12,756,283	5,192,841
18	Medical Expenses	317,937	601,658
19	NYS Students accommodation expense	1,531,500	1,794,240
20	Pay as you eat expense	36,290,932	16,951,813
21	Refunds	-	2,062,444
22	Student Welfare Expenses	1,073,517	1,271,827
23	Rent expense	98,442	108,900
24	Registration expenses	436,726	421,500
25	Research and development	1,715,925	1,732,121
26	Short courses	16,134,777	7,770,000
27	Performance contracting	1,824,343	1,417,312
28	Stipends-GIZ Trainees	2,580,000	2,490,000
29	Income Tax With(holding@3%	1,942,458	1,702,360
30	VAT withholding tax 2%	1,484,774	1,506,076
31	KEFEP activities	-	66,000
32	Advertisement and Publicity	2,405,220	2,007,822
33	Research and Innovation – SITVES	-	1,186,220
34	ICT Support Hardware and Software	13,379,553	9,936,084
35	Internet Services	6,024,428	5,560,412
36	Road Marking Paints – Main drive way	-	836,122
37	Salary advance	-	458,652
38	Telephone Bills and Airtime	1,980,000	2,784,000
39	CCTV Cameras Installation	1,207,566	362,380
40	Newspapers	50,940	178,920
41	Work shop, team building and seminars	9,507,436	2,094,283

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42	Strategic Planning Expenses	-	1,872,800
43	Graduation Expenses	-	5,920,311
44	ISO Expenses	-	890,648
45	Student ID expense	743,000	670,000
46	CBET Curriculum	11,722,204	72,400
47	Projects Retention 10%	4,349,334	3,169,930
48	Upgrading of bore hole	2,452,279	-
49	TVETA Quality Assurance fees	500,120	-
50	Examinations Production unit expenses	834,850	-
51	Hire of Facilities Expense	3,174,549	-
52	Catholic Action	34,000	-
53	Unisol Maintenance Support Fees	1,937,200	
54	Applied Science Training workshop	-	17,695,699
55	Pedestrian Roadside Walkway	-	2,987,556
56	Ramp Connecting Administration Block A to D	-	1,572,265
57	Hairdressing and Beauty Therapy Workshop	-	1,278,609
58	Tile works at the Administration Block	-	531,288
59	Sanitary Services	139,580	158,760
60	E-Library	550,000	-
	<b>Total</b>	<b>278,838,010</b>	<b>241,725,822</b>

<b>16) Employees costs</b>			
1	Basic Salary	77,522,823	63,213,408
2	Housing Allowance	10,745,345	7,500,780
3	Commuter Allowance	5,400,774	5,350,000
4	Medical Allowance	1,157,036	1,1230,000
5	Casual Wage	5,913,862	4,450,253
6	Interns Wage	265,000	75,000
7	Leave Allowance	59,100	55,400
8	Service Gratuity	605,980	375,750
	<b>Total</b>	<b>101,669,920</b>	<b>92,250,591</b>

<b>17) Council Expenses</b>			
1	Sitting Allowance	5,259,526	4,117,444
2	Accommodation Allowance	2,329,500	1,420,000
3	Mileage / Transport Allowance	1,875,285	1,250,000
4	Council Induction	324,000	324,000
5	Council Capacity Building	606,240	580,700
6	Chairman Honoraria	336,000	462,000
	<b>Total</b>	<b>10,730,551</b>	<b>8,154,144</b>

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		2022/23	2021/22
	<b>18) Depreciation Expense</b>		
1	Buildings	15,440,585	14,204,077
2	Motor Vehicles	16,586,516	7,299,000
3	Furniture and Fittings	3,448,083	3,022,621
4	Computers and Accessories	13,561,439	8,300,505
5	Plant and Equipment	29,707,397	22,692,823
	<b>Total</b>	<b>78,744,020</b>	<b>55,519,026</b>
	<b>19) Repairs and maintenance</b>		
1	Compound Maintenance	4,763,702	4,946,249
2	Kitchen and dining hall	263,112	287,958
3	Computers and Hardware	185,082	83,500
4	Buildings , facilities and Works	10,018,818	5,339,344
5	Furniture and fittings	1,181,755	1,192,110
6	Equipment and Machines	1,412,110	2,199,137
7	Masonry Works	692,950	-
8	Motor Vehicles	824,045	-
9	Other repairs and works	376,642	-
	<b>Total</b>	<b>19,718,216</b>	<b>14,048,298</b>
	<b>20) Contracted Services</b>		
	Provision of Security Services	5,150,500	5,809,240
	21) Kirinyaga Central TVC	6,231,044	18,605,542
	22) Purchase of property, Plant and equipment	11,525,771	39,609,074
	23) Construction Projects	63,125,067	33,326,780

	<b>24) Cash and Cash Equivalents</b>		
1	Current Account	194,374,064	320,554,840
2	On – Call Deposits	-	-
3	Fixed Deposits Account	-	-
4	Staff Car Loan/Mortgage	-	-
	Others:		
5	Cash in hand	25,400	5,400
6	Mobile Money account	-	-
	<b>Total Cash and Cash Equivalents</b>	<b>194,399,464</b>	<b>320,560,240</b>

**Detailed Analysis of Cash and Cash equivalents**

Financial Institution	Account Number	2022/23	2021/22
<b>a)Current Account</b>			
<b>Kenya Commercial Bank:</b>			
Main Account KCB	1101922435	7,054,732	19,247,974
KCB fees collection	1101539208	2,363,084	3,008,654

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Fund Account KCB	1101922656	869,567	3,946,740
Production unit	1178564029	17,792,528	11,383,266
Development account	1112948198	14,883,621	1,974,373
Kirinyaga Central TVC	1261981324	2,905,814	12,300,877
Polytechnic SITVES	1276816251	299,977	5,083
<b>Equity Bank:</b>			
Equity Fees Collection	0110291894787	147,852,385	268,333,127
National Bank	01025043119400	352,356	354,746
<b>Sub-total</b>		<b>194,374,064</b>	<b>320,554,840</b>
<b>On - Call Deposits</b>			
Kenya Commercial Bank	-	-	-
Equity Bank	-	-	-
<b>Sub- Total</b>	-	-	-
<b>Fixed Deposits Account</b>			
Kenya Commercial Bank	-	-	-
Equity Bank	-	-	-
<b>Sub- Total</b>	-	-	-
<b>Staff Car Loan/ Mortgage</b>			
Kenya Commercial Bank	-	-	-
Equity Bank	-	-	-
<b>Sub- Total</b>	-	-	-
<b>Others</b>			
Cash in Transit	-	-	-
Cash in Hand	-	25,400	5,400
Mobile Money account	-	-	-
<b>Sub- Total</b>	-	<b>25,400</b>	<b>5,400</b>
<b>Total Cash and Cash Equivalentents</b>		<b>194,399,464</b>	<b>320,560,240</b>

**24) Receivables from Exchange Transactions**

Current Receivables from Exchange Transactions	2022/23	2021/22
Student Debtors	64,471,234	29,872,835
Rent and Sundry debtors	578,225	2,691,582
<b>Total</b>	<b>65,049,459</b>	<b>32,564,417</b>
<b>Student receivables</b>		
balance B/F 01/07/2022	29,872,835	35,221,528
<b>unpaid debtors:</b>		
Students debtors 2022-2023	21,672,742	15,678,000
NYS Students fees balances	27,184,200	-
Less recovered	14,258,543	21,026,693

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<b>Student debtors C/F to 2023/2024 FY</b>		<b>64,471,234</b>	<b>29,872,835</b>
<b>Students debtors aging analysis</b>			
	<b>2022/23</b>	<b>% of Total</b>	<b>2021/22</b>
Less Than one Year	7,120,562	11	-
Between 1-2 Years	27,477,837	43	15,678,000
Between 2-3 Years	19,727,835	30	8,450,000
Over 3 Years	10,145,000	16	5,744,835
<b>Total</b>	<b>64,471,234</b>	<b>100</b>	<b>29,872,835</b>
<b>Sundry Debtors Aging Analysis</b>			
	<b>2022/23</b>	<b>% of Total</b>	<b>2021/22</b>
Less Than one Year			
Between 1-2 Years	578,225	100	2,691,582
Between 2-3 Years	-	-	-
Over 3 Years	-	-	-
<b>Total</b>	<b>578,225</b>	<b>100</b>	<b>2,691,582</b>
25) Receivables from Non-Exchange Transactions			
Capitation Fees		130,754,027	47,992,500
<b>Capitation fees Aging Analysis</b>			
	<b>2022/23</b>	<b>% of Total</b>	<b>2021/22</b>
Less Than one Year	121,273,000	93	
Between 1-2 Years	9,481,027	7	-
Between 2-3 Years	-	-	-
Over 3 Years	-	-	47,992,500
<b>Total</b>	<b>130,754,027</b>	<b>100</b>	<b>47,992,500</b>
<b>26) Inventories</b>			
Academic departments		10,972,301	900,000
Consumable stores (central stores)		1,783,958	3,113,001
Medical supplies		114,410	100,240
Offices		916,435	58,006
<b>Total inventories at the lower of cost and net realizable value</b>		<b>13,787,104</b>	<b>4,171,247</b>

**28) Property, Plant and Equipment Schedule.**

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and Accessories	Plant and Equipment	W.I.P	Total
Depreciation Rate	Nil	2%	25%	12.50%	30%	12.50%		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cost/ Valuation	<b>1,080,000,000</b>	<b>690,040,000</b>	<b>29,196,000</b>	<b>22,722,970</b>	<b>14,649,750</b>	<b>177,074,000</b>	<b>14,820,000</b>	<b>2,028,502,720</b>
Additions in the year	-	47,005,359	5,300,000	1,412,567	14,298,025	3,554,635	1,500,000	73,070,586
Donated Assets/Equipment's valuation	-	-	-	-	-	48,111,803	-	48,111,803
Capitalization	-	14,820,000	-	-	-	-	(14,820,000)	-
<b>Values as at 30-06-2021</b>	<b>1,080,000,000</b>	<b>751,865,359</b>	<b>34,496,000</b>	<b>24,135,537</b>	<b>28,947,775</b>	<b>228,740,438</b>	<b>1,500,000</b>	<b>2,149,685,109</b>
Revaluation	-	-	29,590,000	-	30,585,345	-	-	60,175,345
Total Values	1,080,000,000	751,865,359	64,086,000	24,135,537	59,533,120	228,740,438	1,500,000	2,209,860,454
Accumulated Depreciation	-	27,325,584	23,896,500	5,680,742	6,226,144	45,027,406	-	108,156,376
Depreciation for the year 2020-2021	-	14,234,576	11,654,525	2,931,773	12,820,752	22,275,419	-	63,917,045
Total Accumulated Depreciation as at 30 <sup>th</sup> June, 2021	-	41,560,160	35,551,025	8,612,515	19,046,896	67,302,825	-	172,073,421
<b>Net book value as at 30<sup>th</sup> June, 2021</b>	<b>1,080,000,000</b>	<b>710,305,199</b>	<b>28,534,975</b>	<b>15,523,022</b>	<b>40,486,224</b>	<b>161,437,613</b>	<b>1,500,000</b>	<b>2,037,787,033</b>
Cost/ Valuation	<b>1,080,000,000</b>	<b>690,040,000</b>	<b>29,196,000</b>	<b>22,722,970</b>	<b>14,649,750</b>	<b>177,074,000</b>	<b>14,820,000</b>	<b>2,028,502,720</b>
Additions in the year				1,458,000	13,018,600	4,468,580	20,663,894	39,609,074
Capitalization	-	20,163,874	-	-	-	-	(20,163,874)	-
<b>Values as at 30<sup>th</sup> June 2022</b>	<b>1,080,000,000</b>	<b>710,203,874</b>	<b>29,196,000</b>	<b>24,180,970</b>	<b>27,668,350</b>	<b>181,542,580</b>	<b>15,320,020</b>	<b>2,068,111,794</b>
Revaluation	-	0	43,500,000	20,250,000	32,470,000	157,856,921	-	254,076,921
<b>Total Values</b>	<b>1,080,000,000</b>	<b>710,203,874</b>	<b>72,696,000</b>	<b>44,430,970</b>	<b>60,138,350</b>	<b>339,399,501</b>	<b>15,320,020</b>	<b>2,322,188,715</b>
Accumulated Depreciation	-	41,560,160	35,551,025	8,612,515	19,046,896	67,302,825	-	172,073,421
Depreciation for the year 2021-2022	-	14,204,077	7,299,000	3,022,621	8,300,505	22,692,823	-	55,519,026
Total Accumulated Depreciation as at 30 <sup>th</sup> June, 2022	-	55,764,238	42,850,025	11,635,136	27,347,401	89,995,647	-	227,592,447
<b>Net book value as at 30<sup>th</sup> June, 2022</b>	<b>1,080,000,000</b>	<b>654,439,637</b>	<b>29,845,975</b>	<b>32,795,834</b>	<b>32,790,949</b>	<b>249,403,854</b>	<b>15,320,020</b>	<b>2,094,596,268</b>

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	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and Accessories	Plant and Equipment	W.I.P	Total
<b>Prior Year Adjustments</b>								
Balance B/F	1,080,000,000	751,865,359	34,496,000	24,135,537	28,947,775	228,740,438	1,500,000	2,149,685,109
Additions in the Year	-	-	-	1,458,000	13,018,600	4,468,580	20,663,894	39,609,074
Capitalization	-	20,163,874	-	-	-	-	(20,163,874)	-
Balance C/D	1,080,000,000	772,029,233	34,496,000	25,593,537	41,966,375	233,209,018	2,000,020	2,189,294,183
Revaluation	-	-	43,500,000	20,250,000	32,470,000	157,856,921	-	254,076,921
Balance C/D	1,080,000,000	772,029,233	43,500,000	20,250,000	32,470,000	157,856,921	2,000,020	2,108,106,174
Accumulated Depreciation	-	41,560,160	35,551,025	8,612,515	19,046,896	67,302,825	-	172,073,421
Depreciation for the Year 2021-2022	-	15,440,584	10,875,000	2,531,250	9,741,000	19,732,115	-	58,319,949
Total Depreciation	-	57,000,745	46,426,025	11,143,765	28,787,896	87,034,940	-	230,393,370
Balance C/D	1,080,000,000	715,028,488	(2,926,025)	9,106,235	3,682,104	70,821,981	2,000,020	1,877,712,804
Balance B/F 1/07/2022	1,080,000,000	772,029,233	34,496,000	25,593,537	41,966,375	233,209,018	2,000,020	2,189,294,183
Revaluation	-	-	30,004,000	-	-	-	-	30,004,000
Additions in the Year	-	-	1,846,065	1,991,130	3,238,420	4,450,156	128,983,117	140,508,888
Total	1,080,000,000	772,029,233	66,346,065	27,584,667	45,204,795	237,659,174	130,983,137	2,359,807,071
Accumulated Depreciation	-	57,000,745	46,426,025	11,143,765	28,787,896	87,034,940	-	230,393,370
depreciation for the Year 2022-2023	-	15,440,585	16,586,516	3,448,083	13,561,439	29,707,397	-	78,744,020
Total Depreciation	-	72,441,329	63,012,541	14,591,849	42,349,335	116,742,337	-	309,137,390
<b>Net Book Values</b>								
NBV 30/06/2022	1,080,000,000	715,028,488	(2,926,025)	9,106,235	3,682,104	70,821,981	2,000,020	1,877,712,804
NBV 30/06/2023	1,080,000,000	699,587,904	3,333,524	12,992,819	2,855,461	120,916,837	130,983,137	2,050,669,681

**Work in Progress**

Work in progress indicates the on-going construction works for the Hospitality Complex and Kirinyaga central TVC.

**Revaluation of Assets**

Revaluation of Assets for the prior year and current year were valued by professional valuers **Sec and M. Company limited** and **Solvit company limited** respectively the gains and loss arising from the revaluation been recognised in the statement of changes in Net Assets page 4.

	2022/2023	2021/2022		
<b>29) Biological Assets</b>				
Cattles	767,000	650,000		
<b>30) Trade and other payables from exchange transactions</b>				
Trade payables/creditors	1,200,000	2,440,570		
Trade Payables aging analysis				
	<b>2022/23</b>	<b>% of Total</b>	<b>2021/22</b>	<b>% of Total</b>
Less Than one Year	1,200,000	100	2,440,570	100
Between 1-2 Years	-	-	-	-
Between 2-3 Years	-	-	-	-
Over 3 Years	-	-	-	-
<b>Total</b>	<b>1,200,000</b>	<b>100</b>	<b>2,440,570</b>	<b>100</b>
<b>31) Refundable deposits from customers</b>				
Balance B/F	5,720,372	5,720,372		
Receipts	3,505,000	-		
Payments	597,000	-		
<b>Balance C/f</b>	<b>8,628,372</b>	<b>5,720,372</b>		
<b>32) Projects Retention funds</b>				
Hospitality Complex Phase 1B	7,621,785	1,974,373		
Kirinyaga TVC Tuition Block and Offices	2,905,814	12,300,877		
<b>Total</b>	<b>10,527,599</b>	<b>14,275,250</b>		
33) Payments received in advance	2,866,929	4,703,063		
34) Examinations Funds				
Balance B/F	9,548,291	13,772,793		
Receipts	73,006,940	55,200,000		
Transfers to Kenya National Examinations Council	72,281,185	59,374,502		
<b>Balance C/F</b>	<b>10,274,046</b>	<b>9,548,291</b>		

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	2022/2023	2021/2022
<b>35) Cash Generated From Operations</b>		
Surplus/Deficit for the year	(2,287,342)	96,569,813
<b>Adjustments :</b>		
Depreciation	78,744,020	55,519,026
Gain/loss on disposal		-
<b>Working Capital Adjustments:</b>		
Increase in Inventory	(9,615,857)	823,753
Increase in Receivables	(115,246,569)	(3,838,357)
Decrease in Payables	(1,240,570)	(1,159,430)
Decrease in Payments received in advance	(1,863,630)	1,073,956
<b>Net cash flow from operating activities</b>	<b>(51,509,948)</b>	<b>148,988,761</b>

	2022/2023	2021/2022
<b>Capital Risk Management</b>		
Revaluation Reserves	2,022,613,737	2,062,360,742
Accumulated funds	291,609,192	293,779,534
Capital grants	107,706,850	107,706,850
<b>Total Funds/ Equity</b>	<b>2,421,929,779</b>	<b>2,463,847,126</b>
Total Borrowings	-	-
Less cash and bank balances	194,399,454	320,560,240
Net Debt	2,227,530,325	2,143,286,886
<b>Gearing</b>	<b>92%</b>	<b>87%</b>

Gearing is computed by net debt divided by Equity

	2022/2023	2021/2022
<b>Transactions with related parties during the year</b>		
<b>Grants /Transfers from the Government</b>		
Grants from National Govt	90,947,000	174,306,185
Grants from County Government	-	-
Donations in Kind	-	-
<b>Total</b>	<b>90,947,000</b>	<b>174,306,185</b>
<b>Expenses incurred on behalf of related parties</b>		
Payments of Salaries and Wages	101,669,920	92,250,591
Payments for Goods and Services	278,838,010	241,725,822
<b>Total</b>	<b>380,507,930</b>	<b>333,976,413</b>
<b>Key Management Compensation</b>		
Directors' emoluments	10,730,551	8,154,144
Compensation to Key Management	-	-
<b>Total</b>	<b>10,730,551</b>	<b>8,154,144</b>

## 20. Appendices

### Appendix 1- Projects Implemented by the Polytechnic as at 30<sup>th</sup> June, 2023

	Project Title	Donor	Period	Donor Commitment	Consolidated in Financial Statement	Sources of funds
1	Construction of Hospitality Complex Phase 1-B.	GOK	18 weeks	Yes	Yes	GOK/ A(IN (A
2	Proposed construction of Kirinyaga Central TVC	GOK	52 weeks	Yes	Yes	GOK

### Appendix II- Status of Project completion as at 30<sup>th</sup> June, 2023

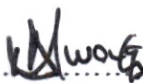
	Project Title	Total project cost	Total expended to date	% Completion	Budget	Actual Amounts	Sources of funds
1	Construction of Hospitality complex Phase 1(B)	135,000,000	69,241,150	51%	80,000,000	56,594,023	GOK/ A(IN (A
2	Proposed Construction of Kirinyaga Central TVC	58,993,685	56,087,871	100%	58,993,685	6,231,044	GOK



**Appendix III: Progress On Follow Up Of Auditor Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal person to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external Audit report	Issues/ Observation from the auditor	Management Comments	Focal Person to resolve the issue (name and designation)	Status resolved /Not resolved	Time Frame
1	Statement of the Financial position as at 30 June, 2022 reflect Property, Plant and Equipment balance of Ksh 2,028,502,720 as disclosed at Note 22 of the financial statements. However, the balance erroneously includes cost or revaluation opening balance of Kshs 2,028,502,720 as at 01 July 2020 for the year ended 30 June 2021 instead of as at 01 July, 2020 for the year ended 30 June 2021 balance of Kshs 2,149,685,109 thereby understating the balance by Kshs 121,182,389	Prior year adjustments have been made to reflect the right balances in the Property, Plant and Equipment and financial statements.	James Mungai Kamau -Chief Finance Officer	Resolved	1 year
2	The Statement of Financial position as at 30 June 2022 reflects Property. Plant and equipment balance of Kshs 2,094,596,268 as disclosed under note 22 to the financial statement. Included in this amount is net book value of assets of Kshs 969,430,274 in respect to the Polytechnic buildings, Furniture and fittings, Computers and accessories and Plant and equipment. However review of the documents provided for audit revealed that these assets had not been insured.	The Polytechnic wrote to the Principal Secretary Ministry of Education State Department for TVET requesting for financial support since the Polytechnic has no capacity to insure Assets worth Kshs 969,430,274. The Polytechnic is waiting feedback from the Ministry.	David M. Mwangi - Chief Principal  James Mungai Kamau - Chief Finance Officer	Not Resolved	2 year

  
David M. Mwangi  
Chief Principal

CHIEF PRINCIPAL  
THE NYERI NATIONAL POLYTECHNIC  
P. O. Box 465 - 10100, NYERI  
Email: nyering@gmail.com  
TEL: 061 - 2032330

Date: 18/01/2024

**Appendix IV: Disaster Expenditure Reporting**

<b>Financial Year - 2022/2023</b>						
<b>Name of Institution : The Nyeri National Polytechnic</b>						
<b>Name of reporting officer: Job Muthui</b>						
<b>Designation of reporting officer : Guidance and Counselling Coordinator</b>						
<b>Column I</b>	<b>Column II</b>	<b>Column III</b>	<b>Column IV</b>	<b>Column V</b>	<b>Column VI</b>	<b>Column VII</b>
Programme	Sub-programme.	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Health care	Diseases surveillance.	Natural Pandemics e.g. Covid(19	Provision of healthcare and awareness to both staff and students.	Medical	200,000	Good progress
	Employee Assistance Program (EAPs) (For persons with alcohol and Drugs related problems)	Natural/Man made	Provision of sensitization and awareness forums on Alcohol and Drug abuse for both trainees and staff	Medical	200,000	On-going
			Training of ADA committee members to equip them with skills to handle staff and trainees with alcohol and drugs related issues.	Capacity Building	200,000	On-going
			Provision of health care and referral services to both staff and trainees with alcohol and drug related problems	Medical	100,000	On-going
	Provision for PPE's to staff	Natural Pandemics	Provision of personal protective equipment's e.g gloves, masks, goggle and safety boots.	Tuition related	300,000	On-going
Environmental	Environmental degradation.	Climatological	Training of staff on effects of Environmental degradation	Activity	150,000	On-going
Safety	Provision of Emergency First Aid items	Geophysical / Fires.	Provision and servicing of fire extinguishers and training staff and trainees on how to use them.	Medical	500,000	On-going
Policies	Policy formation. eg	Natural/Man made.	Developing of policies eg a Occupational health & safety	Administration	50,000	On-going
	Stress management.	Natural/Man made.	Provision of training to guidance and counselling office to equip them to provide the necessary support to staff and trainees.	Capacity Building	200,000	On-going


**Appendix V: Reporting Of Climate Relevant Expenditures**

	Project Name	Project Description	Project Objectives	Project Activities	Reporting Quarters				Source of Funds	Implementing Partners
					Q1	Q2	Q3	Q4		
1	Tree Nursery project	A seed bed containing 2500 ornamental seedlings	To give proper landscaping and beautification at the Polytechnic	Relocation of seed beds and tree nursery from triangle garden to the swampy area at the Polytechnic					A-IN-A	NNP Environmental club
2	Tree planting	Planting 2000 eucalyptus trees at Githwariga primary school	To assist the surrounding community to improve the environmental conservation	Using seedlings from NNP tree nursery to donate to the neighbouring Schools.					A-IN-A	NNP Environmental club Staff from Githwariga Primary school
3	Trainees benches	Fixing benches	To create a conducive environment for Trainees.	Land scaping and fixing of benches.					A-IN-A	NNP
4	Solar Heating	Solar Heating	To reduce energy cost.	Installation of solar heating at the applied science workshop and the hostels					A-IN-A	NNP

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APPENDIX VI : INTER-ENTITY TRANSFERS				
Break down of Transfers from the State Department for Vocational and Technical Training				
FY 2022/2023	Bank statement date	Amount (Ksh)	FY to which the amount relates	
A	Capitation Fees			
		26/10/2022	31,995,000	2022/2023
		26/01/2023	29,376,000	2022/2023
		27/06/2023	29,376,000	2022/2023
	<b>Total</b>	<b>90,747,000</b>		

The above amounts have been communicated to and reconciled with the Ministry of Education State Department for Vocational and Technical Training.

Signature   
Chief Finance Officer  
The Nyeri National Polytechnic

Date: 26-09-2023

**CHIEF FINANCE OFFICER**  
THE NYERI NATIONAL POLYTECHNIC  
P. O. Box 465 - 10100  
NYERI

Signature   
Head of Accounting Unit  
Ministry Education State  
Department for Technical  
Vocational Education and  
Training.

Date: 26/09/2023

