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**REPORT** OF THE NATIONAL ASSEMBLY  
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BY:

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THE-TABLE:

G. Chebet

**THE AUDITOR-GENERAL**

**ON**

**KENYA NATIONAL QUALIFICATIONS  
AUTHORITY**

**FOR THE YEAR ENDED  
30 JUNE, 2020**



**KENYA NATIONAL QUALIFICATIONS AUTHORITY**

*Shaping the Future of Kenya*

# **KENYA NATIONAL QUALIFICATIONS AUTHORITY (KNQA)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
30 JUNE 2020**

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

**Kenya National Qualifications Authority (KNQA)**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2020**

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## **KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

Kenya National Qualifications Authority was established under the Kenya National Qualifications Framework Act no 22 of 2014. The entity is domiciled in Kenya.

### **(b) Principal Activities**

The Principal mandate of Kenya National Qualifications Authority as set out in the Kenya National Qualifications Framework (KNQF) Act no. 22 of 2014 (and KNQF Regulations, 2018) is to coordinate and harmonize the various levels of education; and to create a database of all qualifications in the country.

### **(c) Key Management**

The Kenya National Qualifications Authority day-to-day management is under the following key organs:

- The Council;
- Director General/ CEO

### **(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30 June 2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Director General /CEO	Dr. Juma Mukhwana
2.	Head of SAQA	Dr. Bulimo Anne Winnie
3.	Head of Procurement	Ms.Mary Thiiru
4.	Head of REV	Mr.James Onyango
5.	Head of PROP	Mr. Stanely Maindi
6.	Head of Finance	Ms.Blandina Malimu
7.	Head RAD	Mr. Franklin Mukuna

**(e) Fiduciary Oversight Arrangements**

Council Committees;

- Planning, Research, Outreach and Policy (PROP)
- Human Resource, Administration and Finance (HRAF)
- Technical Committee (TC)
- Audit Risk and Compliance (ARC)

**Headquarters**

P.O. Box 72635-00200

Uchumi House

Agha Khan Walk

Nairobi, KENYA

**(f) Contacts**

Telephone: (254) 721624977

E-mail: [knqa.go.ke@gmail.com](mailto:knqa.go.ke@gmail.com)

[Info@knqa.go.ke](mailto:Info@knqa.go.ke)

**(g) Bankers**

Kenya Commercial Bank

Moi Avenue

Nairobi, Kenya

**(h) Independent Auditors**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

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

**COUNCIL MEMBERS**



1. Dr. Kilemi Mwiria,  
Council Chairman

Dr. Kilemi Mwiria, the Chairman of the Council is a career educationist. He served as a Presidential Advisor on Education (2014-2017 and also as Assistant Minister for Education (2003 -2013). He holds a doctorate degree in International Education from Stanford University, a Master’s degree in comparative education from the University of Chicago, and a Bachelor of Arts degree from the University of Nairobi. He has consulted widely in education sector for governments, local and international donors in most of sub-Africa countries.



2. CPA Joseph Nyamora  
Member.



CPA Joseph Nyamora is Council member representing PS VTT. He holds Masters of Business Administration in Finance degree and a Bachelors of Commerce Degree in Accounting, He is a Certified Public Accountant. Previously, he worked as a deputy head of accounting unit at the Ministry of Health, Ag Chief Officer Finance and Economic Planning at Nakuru County Government among others.



3. Mr. Isaac Gathirwa  
Member

CS Isaac Gathirwa is a Council member representing the Commission for University Education (CUE). Mr Gathirwa is the chairperson of HRAF. He is currently serving as Head of Legal and enforcement department at CUE. He holds a Master’s in law (LL.M) (UoN), Masters in Business Administration (Strategic Management option) (KU) and Bachelors in Law (LL. B) (Moi).

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	<p>He is a member of Law Society of Kenya and ICPSK</p>
<div style="text-align: center;">  </div> <p>3. Dr. Kipkirui Langat Member</p>	<p>Dr Kipkrui Langat is Council member representing the Technical and Vocational Education and Training Authority(TVETA). Dr Langat is the chairperson of PROP Committee. He serves as TVETA Director General. He holds Doctor of Philosophy in Engineering Systems and Management from Egerton University. Master of Philosophy in Technology Education (Automotive Technology) and Master of Business Administration (Strategic Management) and Bachelor of Education in Technology Education all from Moi University.</p>
<div style="text-align: center;">  </div> <p>4. Dr. Mary W. Gaturu Member</p>	<p>Dr Mary Gaturu, as Council member represents PS Early Learning and Basic Education. She is the Director, Quality Assurance and Standards at the Ministry of Education. She holds a PhD in Education Management and Administration of Kenyatta University, Masters of Education and Bachelors of Education from Kenyatta university. She has served as a Regional Director of Education in Rift Valley, County Director of Education in Murang'a and Nyandarua and District Education officer in a number of districts in the country.</p>

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5. CPA Rosemary Njogu  
Member

CPA Rosemary Njogu is a Council member representing professional associations. She holds a Master's degree in International Business Administration (MIBA) from the United States International University (USIU) and is a graduate from the University of Nairobi- Bachelor of Commerce (B. Com.) accounting Option degree.



7.Mr. Hirji Shah, EBS OGW  
Member

Mr Hirji Shah is a Council member representing the Federation of Kenya Employers (FKE). He is the Director of several Companies including; Juhudi Distributors Ltd; Karura Terrace Management Ltd; University of Nairobi Enterprises and Services Ltd; Centre for Corporate Governance; Terra Maalum Ltd, and Uganda Aluminium Ltd. Former Director of National Industrial Training Authority, Comcraft Kenya Ltd, Mabati Rolling Mills Ltd and Kaluworks Ltd. He is Chairman of Board of Trustees of FKE






8. Dr. Damaris Muhika  
Member

Dr Damaris Muhika is a Council member representing Central Organization of Trade Union(COTU). She is the chairperson of ARC committee.





She holds a doctorate degree in Finance and Business Administration and a diploma in Industrial Relations. She is experienced in labour matters, currently serving as programs coordinator at Central Organization of Trade Union and a Trustee at National Social Security Fund.

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 <p style="text-align: center;">9. Eng. Stephen Ogenga Member</p>	<p>Eng. Stephen Ogenga is a Council member representing the PS, Ministry of Labour. Eng. Ogenga is the chairperson of Technical Committee. He currently the Ag. Director General, National Industrial Training Authority (NITA). He holds a Master of Engineering Science (Comp. Eng.) degree from Queensland University of Technology and a Bachelor of Engineering Technology (E/E) from USQ, Australia. He is a Member-Institute of Electrical and Electronic Engineers (MIEEE).</p>
 <p style="text-align: center;">10. Isaiah Ochelle Odiwour Member</p>	<p>Mr Isaiah Ochelle is a Council member representing the PS National Treasury. He holds Master's Degree in Public Policy (MPP) from University of Erfurt, Germany and a Bachelor's Degree in Economics (Major) from the University of Nairobi.</p>
 <p style="text-align: center;">11. Dr. Juma Mukhwana. Council Secretary</p>	<p>Dr. Juma Mukhwana is the Secretary to the Council. He was appointed as the first KNQA Director General and CEO in August 2018. He has worked both in the Agriculture and higher education sectors locally and internationally. He has also served as Deputy Commission Secretary at the Commission for University Education (CUE). He holds PhD in Soil Science from the University of Wyoming in the USA. M.Sc in Pharmacology and Toxicology (1995) and a Bachelor's degree in Veterinary Medicine (1993) both from the University of Nairobi.</p>

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**MANAGEMENT TEAM**

 <p>Dr. Juma Mukhwana, Director General/CEO</p>	<p>Dr. Juma Mukhwana is the Director General at KNQA. He is responsible for the leadership of the Authority and managing it within the authorities delegated by the Council. He was appointed to the position in August 2018. He has also served as Deputy Commission Secretary at the Commission for University Education(CUE). He holds PhD in Soil Science from the University of Wyoming in the USA. M.Sc in Pharmacology and Toxicology (1995) and a Bachelor’s degree in Veterinary Medicine (1993) both from the University of Nairobi</p>
 <p>Dr. Winnie Bulimo</p>	<p>Dr. Winnie Bulimo is the Deputy Director Standards Assessment and Quality Assurance(SAQA). She holds Doctorate of Philosophy Degree in Educational Planning and Management from Masinde Muliro University of Science and Technology (MMUST) and a Masters in Educational Planning and Management.</p>
 <p>Mr Frank Mukuna</p>	<p>Mr Frank Mukuna currently serving as Deputy Director in charge of Registration, Accreditation and Documentation (RAD). He holds a Master’s Degree in Religion from Maseno University, a Bachelor’s Degree in Education (Arts) from Moi University and is a PhD student in Religion in Maseno University and another at Mount Kenya University in Education (Qualifications sector).</p>
<p>Blandina Malimu</p> 	<p>Ms Blandina Malimu is currently serving as Head of Finance. She holds a Bachelor of Commerce degree. She is a member of ICPAK and has worked in various Ministries.</p>

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Mary Waithira Thiiru



Ms MThiiru is currently serving as Head of procurement. She holds a Diploma in Supplies Chain Management and advanced Certificate in Supplies management.

## **CHAIRMAN'S STATEMENT**



I am pleased to present the KNQA annual report and accounts for the year 2019/2020. The Council has the responsibility to align itself to the priorities set out in the educational sector and the Big 4 Agenda; of the National Government. Towards this end, the Council has developed the KNQA Strategic Plan; to align it with priorities in the Educational Sector and the country. Implementing the Strategic Plan is being done through annual work plans,

rationalized budgets and procurements plans. Emphasises over the next 3 years is on building and developing infrastructure and human resources to operationalize this vital institution.

This annual report reflects the path that the council has taken over the last one year as it continues to advance its mission to create an educational environment in the country that is *inclusive, transparent, efficient, well-coordinated and harmonized*. This has been done through the development of national *policies, systems, regulations, standards and guidelines* that have been shared widely with stakeholders. The bottom line is to create and maintain an education system that is *globally competitive*. This report showcases what the Council Members, Management and Staff have cooperatively achieved during the period under review.

Sign.....

A handwritten signature in black ink, appearing to be 'Kilemi Mwiria', written over a dotted line.

**Dr Kilemi Mwiria**

**Council Chairman**

**REPORT OF THE DIRECTOR GENERAL/CEO**



The 2019/2020 annual report details the progress that the KNQA made as well as the challenges that it had to address. The KNQA was set up to regulate all levels of education in Kenya; to ensure that learning is Competence Based and that the education system develops tools for assessment and quality assurance that meet International Standards. Because of this huge mandate that KNQA has, it has to work with many stakeholders to achieve its results.

Over the last one year, the organization has organized and hosted several stakeholder consultative forums; that has increased its understanding of the issues and challenges that affect implementation of its mandate.

Through strategic engagement with our stakeholders, we developed KNQF regulations (2018) that were gazetted by the CS Ministry of Education in July 2018. Over the last one year, the Council has developed over 10 policies, standards and guidelines to operationalize these regulations; and kick start the work that KNQA was set up to do. The KNQA also needs to purchase and install infrastructure and recruit staff, to enable it to begin implementing the many and complex objectives that the organization was set up to do. In doing this, the organisation is banking on investing heavily in ICT and qualified human resources.

We are confident that this will be achieved in the coming three years.

Sign.....

**DR. JUMA MUKHWANA, PhD**

**DIRECTOR GENERAL/CEO**

**KENYA NATIONAL QUALIFICATIONS AUTHORITY**

## **CORPORATE GOVERNANCE**

Corporate governance is the process by which organizations are directed, controlled and held to account. The Council of KNQA is responsible for the overall management and governance of the organization and is accountable to the stakeholders for ensuring that KNQA complies with the law and best international practices; in corporate governance as promulgated by relevant authorities.

The Council members are appointed in accordance with section 10 of the KNQF Act 2014; and comprises of 10 persons appointed by the Cabinet Secretary in the Ministry of Education. Council members represent various stakeholders (in their individual capacity) and comprises of;

- (a) A chairperson appointed by the Cabinet Secretary;
- (b) The Principal Secretary responsible for matters relating to education;
- (c) The Principal Secretary responsible for matters relating to labour;
- (d) The Principal Secretary responsible for matters relating to finance;
- (e) Six persons appointed by the Cabinet Secretary as follows —

*One person representing the Commission for University Education; (ii) one person representing the Technical and Vocational Education and Training Authority; (iii) one person representing the Education Standards and Quality Assurance Council; (iv) one person nominated by an organization representing professional associations in Kenya; (v) one person nominated by the Federation of Kenya Employers; (vi) one person nominated by an organization representing workers unions; and (f) the Director-General who shall be the secretary.*

The full council meets at least 4 times in each calendar year at such a place and time as the chairman may from time to time determine. The Council retains the responsibility for establishing and maintaining the institution's overall control of financial, operational, compliance and issues as well as implementing strategies for the long-term success of the organization.

The Functions of the KNQA is as set out below;

- (a) Co-ordinate and supervise the development of policies on national qualifications;
- (b) Develop a framework for the development of an accreditation system on qualifications;
- (c) Develop a system for assessment of national qualifications;
- (d) Develop and review interrelationships and linkages across national qualifications in consultation with stakeholders, relevant institutions and agencies;

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- (e) Maintain a national database of national qualifications;
- (f) Publish manuals, codes and guidelines on national qualifications;
- (g) Advise and support any person, body or institution which is responsible for the award of national qualifications;
- (h) Publish an annual report on the status of national qualifications;
- (i) Set standards and benchmarks for qualifications and competencies including skills, knowledge, attitudes and values;
- (j) Define the levels of qualifications and competencies;
- (k) Provide for the recognition of attainment or competencies including skills, knowledge, attitudes and values;
- (l) Facilitate linkages, credit transfers and exemptions and a vertical and horizontal mobility at all levels to enable entry, re-entry and exit; and
- (m) Conduct research on equalization of qualifications;
- (n) Establish standards for harmonization and recognition of national and foreign qualifications;
- (o) build confidence in the national qualifications system that contributes to the national economy;
- (p) provide pathways that support the development and maintenance of flexible access to qualifications; (q) promote the recognition of national qualifications internationally; and (r) perform such other functions as may be provided under this Act.

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**REPORT OF THE COUNCIL**

The Council submit this report for the period ended 30 June 2020 which shows the state of the Kenya National Qualifications Authority affairs.

**Principal activities**

The Principal mandate of Kenya National Qualifications Authority as set out in the Kenya National Qualifications Framework (KNQF) Act no. 22 of 2014 (and KNQF Regulations, 2018) is to coordinate and harmonize the various levels of education; and to create a database of all qualifications in the country

**Results**

The results of the entity for the year ended 30 June 2020 are set out from page 1.

**Council**

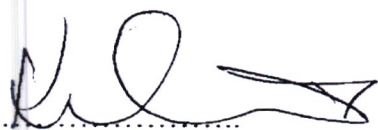
The Council was appointed on 7<sup>th</sup> August 2020 to serve for a period of three years.

**Auditors**

The Auditor General is responsible for the statutory audit of the Kenya National Qualifications Authority in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 to carry out the audit of the entity for the year/period ended 30 June 2020 in accordance to section 23 of the Public Audit Act, 2015.

By Order of the Council

Sign.....



**Dr Kilemi Mwiria**

**Council Chairman**

Date.....

30/09/2020

## **STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES**

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, requires the Council to prepare financial statement in respect of that KNQA, which give a true and fair view of the state of affairs of the entity at the end of the financial year/period and the operating results of the entity for that year/period. The Council is also required to ensure that the entity keeps proper accounting records which discloses with reasonable accuracy the financial position of the entity. The Council is also responsible for safeguarding the assets of the entity.

The Council is responsible for the preparation and presentation of the entity's financial statements, which gives a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on 30 June 2020.

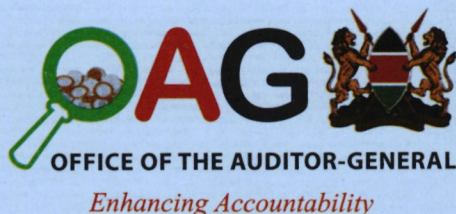
This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which discloses with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Council accept responsibility for the entity's financial statement, which has been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act). The Council is of the opinion that the entity's financial statement gives a true and fair view of the state of entity's transactions during the financial year ended 30 June 2020, and of the entity's financial position as at that date. The Council further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statement as well as the adequacy of the systems of internal financial control.

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

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL QUALIFICATIONS AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of the Kenya National Qualifications Authority set out on pages 1 to 15, which comprise the statement of financial position as at 30 June, 2020, 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 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, the financial statements present fairly, in all material respects, the financial position of the Kenya National Qualification Authority as at 30 June, 2020, 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 Kenya National Qualifications Framework Act No. 22 of 2014.

#### **Basis for Opinion**

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

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures, performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the Authority'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 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 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 Authority'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 Authority to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Authority to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

29 December, 2021

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**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2020**

	Note	FY2019/2020	FY2018/2019
		KShs	KShs
<b>Revenue from non-exchange transactions</b>			
Transfers from the Government	4	160,000,000	23,520,000
Rendering of Services	4	21,001,447	4,416,900
<b>Total revenue</b>		<b>181,001,447</b>	<b>27,936,900</b>
<b>Expenses</b>			
Use of goods and services	5	89,205,841	8,452,553
Employee costs	6	18,135,677	8,392,708
Remuneration of directors	7	332,200	1,343,700
Depreciation and amortization expense	8	12,635,047	1,270,292
Repairs and maintenance	9	1,607,106	6,333,892
Provision for Audit Fees	16	250,000	250,000
Finance costs			1,210
<b>Total expenses</b>		<b>122,165,871</b>	<b>26,044,355</b>
<b>Surplus/( deficit) for the period</b>		<b>58,835,576</b>	<b>1,892,545</b>


The notes set out from page 7 to 14 form an integral part of these Financial Statements.

**Kenya National Qualifications Authority (KNQA)**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2020**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020**

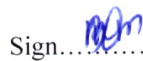
	Note	FY2019/2020	FY2018/2019
		KShs	KShs
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	12	15,588,820	2,826,224
Prepayments	13	2,407,305	661,177
<b>Non-current assets</b>			
Property, plant and equipment	17	45,721,610	5,366,708
Intangible assets	14	2,607,617	527,630
<b>Total assets</b>		<b>66,325,352</b>	<b>9,381,739</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	15	250,000.00	2,141,962.00
Provisions	16	500,000.00	500,000.00
<b>Total liabilities</b>		<b>750,000.00</b>	<b>2,641,962.00</b>
<b>Net assets</b>			
Accumulated surplus		65,575,352	6,739,776
<b>Total net assets and liabilities</b>		<b>66,325,352</b>	<b>9,381,738</b>

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:



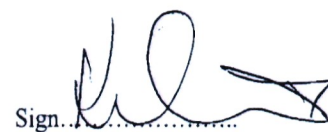
Sign.....  
 Director General/C.E.O  
 Name: Dr. Juma Mukhwana

Date... 30/09/2020



Sign.....  
 Head of Accounts  
 Name: CPA Blandina Malimu  
 ICPAK Member Number; 10762

Date... 30/09/2020



Sign.....  
 Chairman of the Board  
 Name: Dr. Kilemi Mwiria

Date... 30/09/2020

**Kenya National Qualifications Authority (KNQA)**  
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**STATEMENT OF CHANGES OF NET ASSETS FOR THE YEAR ENDED 30 JUNE 2020**

	Fair value adjustment Reserve	Revaluation Reserve	Accumulated surplus	Total
	KShs	KShs	KShs	KShs
<b>Balance as at 1 July 2018</b>			4,847,231	4,847,231
Surplus/(deficit) for the period			1,892,545	1,892,545
<b>Balance as at 30 June 2019</b>	-	-	6,739,776.	6,739,776
<b>Balance as at 1 July 2019</b>			6,739,776	6,739,776
Surplus/(deficit) for the period			58,835,576	58,835,576
<b>Balance as at 30 June 2020</b>	-	-	65,575,352	65,575,352

**Kenya National Qualifications Authority (KNQA)**  
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**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020**

	<b>FY2019/2020</b>	<b>FY2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Public contributions and donations	-	-
Transfers from the Government	160,000,000	23,520,000
Interest received	21,001,447	4,416,900
Receipts from other operating activities	-	-
<b>Total Receipts</b>	<b>181,001,447</b>	<b>27,936,900.00</b>
<b>Payments</b>		
Use of goods and services	93,346,562	16,135,792
Employee costs	18,135,677	8,392,708
Remuneration of directors	332,200	1,343,700
Audit fees	250,000	-
Repairs and maintenance	1,607,106	-
Finance cost	-	1,210
<b>Total Payments</b>	<b>113,671,545</b>	<b>25,873,410</b>
<b>Net cash flows from operating activities</b>	<b>67,329,902</b>	<b>2,063,490</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant, equipment and intangible assets	(54,567,306)	(2,255,250)
<b>Net cash flows used in investing activities</b>	<b>(54,567,306)</b>	<b>(2,255,250)</b>
<b>Net increase in cash and cash equivalents</b>	<b>12,762,596</b>	<b>- 191,760</b>
Cash and cash equivalents at 1 JULY 2019	<b>2,826,224</b>	<b>3,017,984</b>
<b>Cash and cash equivalents at 30 JUNE 2020</b>	<b>15,588,820</b>	<b>2,826,224</b>

**Kenya National Qualifications Authority (KNQA)**  
**Annual Reports and Financial Statements**  
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**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 JUNE 2020**

	Original budget		Adjustments		Final budget		Actual on comparable basis		Performance difference		% utilisation		Explanation for variance
	2019/20	KShs	2019/20	KShs	2019/20	KShs	2019/20	KShs	2019/20	KShs	2019/20	2019/20	
<b>Revenue</b>													
Transfers from Govt.	160,000,000				160,000,000		160,000,000		0		100%		
Other income	20,000,000				20,000,000		21,001,447		1,001,447		105%		
<b>Total Revenue</b>	<b>180,000,000</b>				<b>180,000,000</b>		<b>181,001,447</b>		<b>1,001,447</b>		<b>100%</b>		
<b>Expenses</b>													
Remuneration of Directors	13,020,000		-12,687,800		332,200		332,200		0		0%		
Use of goods and services	102,235,000				102,235,000		89,455,841		12,779,159		88%		
Staff costs	31,440,000				31,440,000		18,135,677		13,304,323		58%	A*	
Depreciation							12,635,047		-12,635,047		0%		
Repairs and maintenance	10,305,000				10,305,000		1,607,106		8,697,894		16%	B*	
<b>Total Recurrent Expenditure</b>	<b>157,000,000</b>		<b>-12,687,800</b>		<b>144,312,200</b>		<b>122,165,871</b>		<b>22,146,329</b>		<b>85%</b>		
<b>Surplus as per SFP</b>							<b>58,835,576</b>						
<b>Capital Expenditure</b>													
Acquisition of Assets	23,000,000		12,687,800		35,687,800		52,487,319		-16,799,519		147%	C*	
<b>Total</b>	<b>180,000,000</b>				<b>180,000,000</b>								

**Kenya National Qualifications Authority (KNQA)  
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**Explanation for the variances**

A\* We anticipated to recruit new staff but council had not been appointed

B\* This was due to the fact that we bought new office furniture that requires less repairs

C\* The PS State department of Vocational and Technical Training authorized the reallocation of funds to facilitate the office portioning for the new appointed Chief Administrative Secretary.

**NOTES TO THE FINANCIAL STATEMENTS**

**1. GENERAL INFORMATION**

Kenya National Qualifications Authority was established by and derives its authority and accountability from Kenya National Qualifications Framework Act of 2014. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity are registration and accreditation of institutions and their qualifications; and establishment and maintenance of the Kenya National qualifications framework (KNQF).

**2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

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

c) The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of Kenya National Qualifications Authority.

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

e) The financial statements have been prepared for a period of one (1) year starting from the time the Authority got the funds in July, 2019. This is in accordance to IPSAS 1 (69)

**3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Revenue recognition**

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

**Transfers from other government entities**

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

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**

**b) Budget information**

The original budget for FY 2019-2020 was approved by the National Assembly on June 2019. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The entity's 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. A 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.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under these financial statements.

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

KNQA depreciates its assets on a reducing balance basis at the following rates;

- Furniture, fixtures fittings and equipment at 12.50% per annum.
- Computers and printers at 33.33% per annum

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

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

**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**

**e) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various Commercial Banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash Imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the Financial Year.

**f) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30 June 2020.

**4) TRANSFERS FROM OTHER GOVERNMENTS- GIFTS AND SERVICES- IN- KIND**

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income KShs	Amount recognised in capital fund. KShs	Total grant income during the year KShs	2019-2020		2018-2019	
				KShs		KShs	
				KShs	KShs	KShs	KShs
State Department of Vocational and Technical Training	160,000,000	-	160,000,000	160,000,000		23,520,000	
A.I.A	21,001,447	-	-	21,001,447		4,416,900	
<b>Total</b>	<b>21,001,447</b>	<b>-</b>	<b>-</b>	<b>21,001,447</b>		<b>27,936,900</b>	

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

5. USE OF GOODS AND SERVICES

Description	2019-2020	2018-2019
	KShs	KShs
Subscriptions	986,654	-
Advertising	11,102,080	513,270
Hospitality supplies and Services	4,943,021	3,201,186
Domestic travel and subsistence	30,654,261	2,907,052
Consulting fees	11,368,137	-
General office supplies	4,162,414	1,325,144
Fuel and oil	1,455,732	-
Insurance	2,011,671	220,392
Legal expenses	2,424,400	-
Postage	31,143	-
Printing and publishing	5,231,836	-
Website	2,980,000	-
Computer Accessories	584,175	-
fumigation	1,412,950	-
Telecommunication	7,433,333	284,299
Training	2,317,482	-
Bank Charges	64,952	1,210
Other general expenses	41,600	-
<b>Total Use of Goods &amp; services</b>	<b>89,205,841</b>	<b>8,452,553</b>

6. EMPLOYEE COSTS

Description	2019-2020	2018-2019
	KShs	KShs
Salaries and wages	18,135,677	8,392,708
<b>Employee costs</b>	<b>18,135,677</b>	<b>8,392,708</b>

7. DIRECTORS EXPENSES

Description	2019-2020	2018-2019
	Kshs	KShs
Chairman's Honoraria	-	279,000
Council Sitting Allowances	80,000	742,000
Per diem allowances	252,200	120,400
Other allowances (travel costs)	-	202,300
<b>Total Council Allowances</b>	<b>332,200</b>	<b>1,343,700</b>

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

8. DEPRECIATION AND AMORTIZATION EXPENSE

Straight line method was used to depreciate the assets

Description	2019-2020	2018-2019
	KShs	KShs
Depreciation	12,635,047	1,270,292
<b>Total depreciation</b>	<b>12,635,047</b>	<b>1,270,292</b>

9. REPAIRS & MAINTENANCE

Description	2019-2020	2018-2019
	KShs	KShs
Vehicles	1,607,106	725,719
Furniture and fittings		5,608,173
<b>Total repairs and maintenance</b>	<b>1,607,106</b>	<b>6,333,892</b>

10. PROVISION FOR AUDIT FEES

Description	2019-2020	2018-2019
	KShs	KShs
Audit Fees	250,000	250,000
<b>Total</b>	<b>250,000</b>	<b>250,000</b>

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

11. FINANCE COSTS

Description	2019-2020	2018-2019
	KShs	KShs
Bank Charges		1,210
<b>Total finance costs</b>		<b>1,210</b>

12. CASH & CASH EQUIVALENTS

Description	2019-2020	2018-2019
	KShs	KShs
Current account	15,588,820	2,826,224.00
<b>Total cash and cash equivalents</b>	<b>15,588,820</b>	<b>2,826,224.00</b>

DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

Financial institution	Account number	2019-2020	2018-2019
		KShs	KShs
a) <b>Current account</b>			
Kenya Commercial bank	120862825	15,588,820	2,826,224
<b>Grand total</b>		<b>15,588,820</b>	<b>2,826,224</b>

13. RECEIVABLES AND PREPAYMENTS

Description	2019-2020	2018-2019
	KShs	KShs
Insurance for the year		220,392
Insurance-Prepayment	2,407,305	661,177
AIA Receivable	1,412,053	-

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

14. INTANGIBLE ASSETS-SOFTWARE

Description	2019-2020	2018-2019
	KShs	KShs
<b>Cost</b>		
At beginning of the year	527,630	527,630
Additions	2,079,987	-
<b>At end of the year</b>	<b>2,607,617</b>	<b>527,630</b>

15. Trade and Other Payables

Description	2019-2020	2018-2019
	KShs	KShs
Audit fees	250,000	
Kenvic Agencies		1,267,000
Kaster Agencies		634,000
NHIF		11,050
NSSF		8,640
Pay Master General		182,068
Zamara Vuna		39,204
<b>Total Creditors</b>	<b>250,000</b>	<b>2,141,962</b>

16. PROVISIONS

Description	Other provision	Total
	KShs	KShs
Balance at the beginning of the year	500,000	500,000
Additional Provisions	250,000	250,000
Provision utilised	(250,000)	(250,000)
<b>Total provisions</b>	<b>500,000</b>	<b>500,000</b>

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

17. PROPERTY, PLANT AND EQUIPMENT

Cost	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
	KShs	KShs	KShs	KShs
At 1st July 2018	-	630,250	1,625,000	2,255,250
Additions	-	5,608,173	-	5,608,173
At 30 <sup>th</sup> June 2019	-	6,238,423	1,625,000	7,863,423
At 1 <sup>st</sup> July 2019	-	6,238,423	1,625,000	7,863,423
Additions	23,620,860	20,224,551	8,641,908	52,487,319
At 30 <sup>th</sup> June 2020	23,620,860	26,462,974	10,266,908	60,350,742
<b>Depreciation and impairment</b>				
At 1st July 2018	-	91,912	631,881	723,793
Depreciation	-	779,803	490,489	1,270,292
At 30 <sup>th</sup> June 2019	-	871,715	1,122,370	1,994,085
At 1 <sup>st</sup> July 2019	-	871,715	1,122,370	1,994,085
Depreciation	5,905,215	3,307,872	3,421,960	12,635,047
At 30 <sup>th</sup> June 2020	5,905,215	4,179,587	4,544,330	14,629,132
<b>Net book values</b>				
At 30 <sup>th</sup> June 2019	-	5,366,708	527,630	5,366,708
At 30 <sup>th</sup> June 2020	17,715,645	22,283,387	5,722,578	45,721,610

## RELATED PARTIES

### Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

### Government of Kenya

The Government of Kenya is the principal shareholder of the Kenya National Qualifications Authority, holding 100% of the entity's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external. Other related parties include:

- i) The National Government;
- ii) Ministry of Education, State Department of vocational and Technical Training
- iii) Key Management;
- iv) Council Members;

	2019-2020	2018-2019
	KShs	KShs
<b>Transactions with related parties</b>		
<b>a) Grants from the Government</b>		
Grants from National Govt	160,000,000	24,000,000
Grants from County Government	-	-
Donations in kind	-	-
<b>Total</b>	<b>160,000,000</b>	<b>24,000,000</b>
<b>b) Key management compensation</b>		
Directors' emoluments	116,000	-
Compensation to the CEO		
Compensation to key management	7,198,540	-
<b>Total</b>	<b>7,314,540</b>	<b>-</b>

Sign.....  
Director General/C.E.O  
Kenya National Qualifications Authority

Date..... 30/09/2020

Sign.....  
Chairman of the Board  
Kenya National Qualifications Authority


Date... 30/09/2020....

INTER-ENTITY TRANSFERS

ENTITY NAME:		KENYA NATIONAL QUALIFICATIONS AUTHORITY	
Break down of Transfers from the State Department of Vocational and Technical Training			
FY 2019/2020			
a. Recurrent Grants			
	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Financial Year</u>
	16 <sup>th</sup> August 2020	5,880,000	2019/2020
	01 <sup>st</sup> November 2019	74,120,000	2019/2020
	03 <sup>rd</sup> February 2020	40,000,000	2019/2020
	18 <sup>th</sup> May, 2020	4,954,053	2019/2020
	04 <sup>th</sup> June, 2020	35,045,947	2019/2020
	<b>Total</b>	<b>160,000,000</b>	
	<b>Total</b>	<b>160,000,000</b>	

The above amounts have been communicated to and reconciled with the parent the state department of Vocational and Technical Training

Accountant  
 Kenya National Qualifications Authority

Sign  -----

Head of Accounting Unit  
 State Department of Vocational & Technical Training

Sign  -----

