

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

**TVET CURRICULUM DEVELOPMENT,
ASSESSMENT AND CERTIFICATION
COUNCIL**

**FOR THE YEAR ENDED
30 JUNE, 2021**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION COUNCIL (TVET
CDACC)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2021**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

a. Background Information

TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) is a body corporate established under Section 44 (1) of the Technical and Vocational Education and Training (TVET) Act No. 29 of 2013. The Sessional Paper No. 1 of 2019 emphasizes on mainstreaming Competency Based Education and Training (CBET) in TVET system, hence the creation of the Certification Council.

TVET CDACC started its operations in the year 2014 with the appointment of the Chairman, members and acting Council Secretary/CEO by the Cabinet Secretary in charge of Education. It was categorized by the State Corporations Advisory Committee (SCAC) on 11 January, 2016. TVET CDACC recruited a substantive CEO/Council Secretary on 26th March, 2017 and the first batch of 22 employees in the FY 2018/19. In addition, the Council recruited 31 additional Council staff in the FY 2020/21.

The Council was operating under the financial, accounting and procurement platforms of the ministry since its establishment. In the financial year, FY 2016/2017, the National Treasury allowed the Council to open a commercial bank account for its operations. The ministry deployed an accountant to assist in maintaining books of accounts. However, the Council has since recruited its own accounts staff.

Vision

A centre of excellence in TVET curriculum development, assessment and certification for a globally competitive labour force

Mission

To provide demand driven curricula, competence assessment and certification of TVET graduates for the global labour market

Core Values

- Integrity
- Professionalism
- Teamwork
- Efficiency
- Transparency
- Good governance
- Accountability

b. Principal Activities

The functions of the Council as stipulated under the TVET Act No. 29 of 2013 are to:

- (i) undertake, design and develop curricula for the training institutions' examination, assessment and competence certification;
- (ii) make rules with respect to such examinations and competence assessments;
- (iii) issue certificates to candidates who satisfy national TVET examination and competence assessment requirements;
- (iv) promote recognition of its qualifications in foreign systems;
- (v) investigate and determine cases involving indiscipline by candidates registered with it;
- (vi) promote and carry out research relating to its examinations; and
- (vii) Promote the publication of books and other materials relevant to its examinations.

c. Key Management

The Council's Day to day management is under the following key organs:

- (i) Council
- (ii) CEO/Council Secretary
- (iii) Secretariat

d. Fiduciary Management

The key management personnel who held office during the year and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Council Secretary/CEO	Dr. Lawrence Guantai M'itonga
2.	Director, Technical Services	Mr. Kennedy Ndegwa Gichuhi
3.	Director, Corporate Services	Mrs. Hellen Kamami Murithi

e. Fiduciary Oversight Arrangements

The Council provides oversight arrangements through the following Council Committees:

(i) The Finance and General-Purpose Committee

The committee advises the Council on all matters related to finances, human resources, procurement and other general issues. The committee makes recommendations for considerations by the full Council.

(ii) The Technical Committee

The committee advises the Council on all technical matters.

(iii) The Risk and Compliance Committee

The committee plays an oversight role and advises the Council on all issues of audit, risk and compliance.

f. Independent Auditors

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

g. Principal Legal Adviser

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

h. Council Contacts

Telephone: (+254) 0777 172002 202217210 Ext 2503/2506/2521
E-mail: cdacc.tvet@gmail.com, info@tvetcdacc.go.ke
Website: www.tvetcdacc.go.ke

TVET CDACC FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

i. Council Headquarters

P.O. Box 15745- 00100
ABSA Towers
Loita Street
Nairobi, Kenya

j. Council Bankers

1. Recurrent Account

Kenya Commercial Bank
Account.1183760809
Kipande House
Nairobi

2. Appropriation In Aid (A.I.A) Account

Kenya Commercial Bank
Account.1236735323
Kipande House
Nairobi

II. COUNCIL MEMBERS

Chairman, Prof. Charles Manasseh M. Ondieki



Prof. Charles M. M. Ondieki (1952) is the Chairperson of the Technical and Vocational Education and Training Curriculum Development, Assessment and Certification Council (TVET CDACC). He is an Associate Professor in the Department of Mechanical & Mechatronics Engineering at Multimedia University of Kenya where he doubles as overall University Industrial Training and Attachment Coordinator. He is also an adjunct Professor at Department of Mechanical and Mechatronics Engineering at Technical University of Kenya. Prof. Ondieki holds a PhD degree in Engineering Management; MSc in Mechanical Engineering; Higher Diploma in Mechanical Engineering; and Diploma in Technical Teacher Training. He is a Fellow member of the

Institution of Engineering Technologists and Technicians. He has several years of work experience as University lecturer, senior civil servant and senior manager in private sector. He has designed and developed several curricula at certificate, diploma and undergraduate and postgraduate degree levels. Presently he is a senior consultant with many consulting firms dealing with technical and management training, monitoring and evaluation, youth entrepreneurship, strategic and business plans and market research locally and regionally.

Dr. Lawrence Guantai M'itonga - Council Secretary/CEO



Dr. Lawrence Guantai M'itonga (Born 1973) is the Chief Executive Officer/Council Secretary of TVET CDACC. He has extensive experience in the TVET sector where he has worked both in TVET institutions as well as in the Ministry. Dr. Guantai has worked as a Senior Assistant Director, TVET, Ag. Senior Assistant Director, Technical Accreditation and Quality Assurance and a Graduate Lecturer at Nairobi Technical Training Institute. He holds a PhD in Medical Microbiology, M.Sc. in Medical Microbiology and B.Ed (Science). He also holds a Certificate IV in Training and Assessment in University of Technology, Sydney. He is a certified 'DACUM' Occupational Analysis facilitator by Ohio University. Dr. Lawrence Guantai's contract ended on 26 March 2022.

Dr. Kipkirui Langat - Director General of TVET Authority



Dr. Langat (Born 1972) is the Director General of TVET Authority. He holds Doctor of Philosophy in Engineering Systems and Management from Egerton University, Master of Philosophy in Technology Education (Automotive Technology), Master of Business Administration (Strategic Management) and Bachelor of Education in Technology Education a from Moi University. He has worked as an Assistant Lecturer, Lecturer and Head of Department, Automotive Engineering at Rift Valley Training Institute. He has also worked as a lecturer in the Department of Mechanical Engineering and a Deputy Dean of students at Eldoret Polytechnic. Dr. Langat worked at Egerton University as a Lecturer in the Department of Industrial and Energy Engineering. He was a programme coordinator for Twinning Programme between Western

Michigan University, USA and Egerton University. He was also among a team of experts who developed Bachelor of Technology in Mechanical Engineering and Bachelor of Philosophy in Mechanical Engineering at the Technical University of Kenya. He was a subject panel for Diploma and Higher National Diploma in Mechanical Engineering between 1999 and 2004 at Kenya Institute of Education. Dr. Langat has also been working with United Nations Environment Programme (UNEP) in developing policies and guidelines for transport emissions in East Africa Region. He was instrumental in the training of motor vehicle inspectors in Kenya and Rwanda. Since 2014, he has been advising East African Community in harmonization of standards for importation of used motor vehicles in the region. He is a member of Technical Committee on Road Transport Standards at the Kenya Bureau of Standards and a consultant for Boston Garage Equipment UK since 2007. He is a fellow member of Institution of Engineering Technologists and Technicians (IET) of Kenya.

Prof. George Thumbi: Industry Representative



Prof. George Muturi Thumbi (Born 1953) is a Professor in Civil Engineering Technology at the Technical University of Kenya. He has a wide experience in the Ministry, TVET institutions as well as in the universities. Prof. Thumbi has worked as an inspector of water supply in the Ministry of Water, tutor at Kenya Water Institute, worked with TSC as Senior Lecturer at Jomo Kenyatta College of Agriculture and Technology (JKCAT) and later Lecturer and Senior Lecturer at JKUAT. Currently, he is a Full Professor at the Department of Civil and Construction Engineering, Technical University of Kenya. He is a Director, School of Infrastructure and Resource Engineering and also Chairman, Institute of Engineering Technologists. Prof. Thumbi is a holder of Doctor in

Engineering and his professional affiliations include: Lead expert, Environmental Impact Assessment and Audit (NEMA) and fellow with Institute of Engineering Technologists.

Ms Agnes Naliaka Wachie: Industry Representative



Ms Agnes Naliaka Wachie (Born 1966), DIP (PM), BPhil (Elect/Elect Eng.), HND (Elect/Elect Eng.) (DIP (Ed Elec/Elect) – Senior Tech Officer, Energy Regulatory Commission. Ms. Agnes Wachie is a Senior Technical Officer- Electricity at the Energy Regulatory Commission. She holds a Bachelor's Degree in Electrical Engineering, Diploma in Technical Education Electrical and Electronics and a Diploma in Project Management from Galilee International Management Institute- Israel. She is a Graduate Engineer- EBK, a registered member of the Institute of Technologists and Technicians now KTTB. Council Member of the TVET CDACC since November 2014 and has a wide experience in Power engineering and Assessment and

Management of licensing of Power Undertakings in the energy sector. She worked for Kenya Power from 1988 to 1995 and later Energy Regulatory Commission from 1999 to date.

Dr. Kevit Desai: Former Principal Secretary Vocational and Technical Training



Dr. Kevit Desai (Born 1968) is the owner and founder of Centurion Systems Limited and holds a Ph.D. in Robotics Systems Engineering. Kevit served as an Industrial Automation Development Engineer at Nippon ABS Ltd in Tochigi Japan. He is also a master trainer in automation and drives technologies. He is the founder and chairman of Linking Industry with Academia (LIWA). Kevit has been a member of the steering Committee in JICA master's degree and internship program of the Africa Business Education Initiative for the youths. He is also the chairman of the permanent working group on vocational training. He also serves as a trustee at the United States International University Africa (USIU).

He served as a Pan African University Trustee, Board of Director AIESEC, Standing Committee on Investment of Renewable Energy (MOE), Asian Foundation, Task Force on Alignment of Higher Education with the Constitution, TAHEST, Task Force for Research and Development, National Council for Science & Technology Council, University of Nairobi, South Eastern University and National Higher Education Reform Task (Ministry of Education). He also served as a former Commissioner of the Commission of Higher Education. Dr. Desai has chaired and directed various organizations such as Kenya Markets Authority Trust, Regional Mega Projects Coordination Council, and Regional Mega Project Coordinating Council (RMPCC), Institute of Electrical and Electronics Engineer East Africa(IEEE) (Kenya, Uganda, Tanzania, Sudan, Kenya ICT Federation (KIF), General Co-chair AFRICON 2009, Mahatma Gandhi Academy Society, Kenya Private Sector Alliance(KEPSA), Kenya ICT Board, Engineering Students Exhibition and the University Grants Committee. He has been awarded Honorary Doctor of Science honoris causa of KCA University. He has also been knighted Moran of the Order of the Burning Spear (MBS) for Engineering contribution (2008) citation by the professional society of Kenya. He is professionally affiliated to the Institute of Electrical and Electronics Engineers (IEEE), Institute of Electrical and Electronics Engineers, Kenya Section, Kenya ICT Federation (KIF) and the Kenya Science, Technology and Innovation Steering Committee

Dr. Priscilla N. Mutua: Representative of Principals of Technical Training Institutions



Dr. Priscilla N. Mutua (Born 1967) is a representative of Kenya Technical Training Institutes (KATTI) and is currently the principal Machakos Technical Institute for the Blind. Priscillah Nduku Mutua is a trained teacher and a PhD holder in curriculum studies. Professionally and administratively, she has risen from a secondary school graduate teacher in 1991 to a Principal in the MTIB. Within the TVET framework, she has attended, participated and contributed in eight conferences four of them global in scope. Within this, she has achieved the coveted position of KATTI's Vice Sec. General and the Ministerial appointment in 2017 to the membership of TVE-TCDACC. Priscillah has demonstrated very commendable competencies in teaching, Programme administration, management, analytical assessment, partnership, collaboration and linkages and

strategic management. Her ability to adapt, integrity, innovativeness and personal drive have enabled her to grow MTIB into a modern, and indeed the best special needs institution for the visually challenged in Kenya. She has seen to the transformation of previously helpless special needs trainees into self-

acceptance, self-reliance and talent recognition and nurturing of renown world Paralympic champions including Hon. Henry Wanyoike and Henry Nzungi. This has made Priscillah a household name in the context of visual disability.

Mr. John W. O. Okumu - Representative of National Polytechnics



Mr. Okumu John Wycliffe Odhiambo (born 1968) is the Currently the Principal Kabete National Polytechnic and former Principal Siaya Institute of Technology. He has served as a Deputy Principal (Administration) of Sigalagala National Polytechnic and the Kisumu National Polytechnic. He has over 29 years of teaching experience in which he has taught Technical Education in Engineering Drawing and Metal/Mechanical Technology besides serving in various administrative positions in public institutions. He has attended and trained in several Executive Management and Corporate Governance programs. He represents National Polytechnics in the TVET Curriculum Development, Assessment and Certification Council (TVET CDACC), where he serves as the chair of Technical Committee. He is a registered member with the Institute of Engineering

Technician and Technologists of Kenya.

Dr. Juliana Asser - Representative of Technical University Senate



Dr. Juliana Asser (Born 1970) works at the Registrar Academic Affairs office - Technical University of Mombasa. She is a PhD holder in Business Administration; Strategic Management Option (JKUAT), a Master's Degree in Business Administration from Kenyatta University and a Bachelor of Education from Moi University. She is a full member of Kenya Institute of Management. She previously taught in public institutions where she held various management positions. She serves as a member of TVET CDACC representing Technical Universities in Kenya.

Mr. Tom Mulati – PS VTT Representative



Tom Wanjala Mulati (Born 1967) holds a Master of Education (Technology Education) degree in Building Construction Technology from University of Eldoret. Has a 30year experience in Public Service specifically in the fields of Technical & Vocational, Education & Training (TVET).




Has risen from a master technical trainer to a TVET Administrator for the past 16 years where he has served at Ol'lessos TTI, Rongo University, Kisiwa TTI and Sigalgala National Polytechnic before being appointed Acting Director, Technical Education in August 2019.




Council Committees





Name of the Committee	Members
Finance and general purpose	<ol style="list-style-type: none"> 1. Priscilla N. Mutua (Dr)- Chair 2. Kevit Desai (Dr) 3. Tom Mulati 4. John Okumu 5. Juliana Asser (Dr)
Technical committee	<ol style="list-style-type: none"> 1. John Okumu 2. Kevit Desai (Dr) 3. Tom Mulati 4. Kipkirui Langat (Dr) 5. Juliana Asser (Dr) 6. George Thumbi (prof)
Audit and risk compliance	<ol style="list-style-type: none"> 1. Agnes Naliaka Wachie 2. George Thumbi (Prof) 3. Kipkirui Langat (Dr)

Note: The TVET CDACC Council Members term expired on 17 November 2020. The process of appointing a new Council by the Ministry of Education has begun.

III. MANAGEMENT TEAM

S/No	Name of the Staff	Responsibility
1.		<p>Dr. Lawrence Guantai: - Council Secretary/CEO</p> <p>Dr. Lawrence Guantai M'itonga is the Chief Executive Officer/Council Secretary of TVET CDACC. He has extensive experience in the TVET sector where he has worked both in TVET institutions as well as in the Ministry. Dr. Guantai has worked as a Senior Assistant Director, TVET, Ag. Senior Assistant Director, Technical Accreditation and Quality Assurance and a Graduate Lecturer at Nairobi Technical Training Institute. He holds a PhD in Medical Microbiology, M. Sc.in Medical Microbiology and B. Ed (Science). He also holds a Certificate IV in Training and Assessment in University of Technology, Sydney. He is a certified 'DACUM' Occupational Analysis facilitator by Ohio University. Dr. Lawrence Guantai's contract ended on 26 March 2022.</p>
2.		<p>Mr. Kennedy Ndegwa: - Director, Technical Services.</p> <p>Mr. Ndegwa is a holder of Masters of Business Administration (Strategic Management) and B.Ed. (Chemistry and Mathematics) from the University of Nairobi. He has vast experience in teaching, administration and policy. He has worked in education sector for a long period of time particularly in TVET sub sector where he held different positions.</p>
3.		<p>Mrs. Hellen Murithi: -Director, Corporate Services.</p> <p>Mrs. Hellen Murithi holds Masters of Education in Educational Planning and B.Ed. Home Economics. She is a holder of Diploma in Human Resource Management. She has vast experience in teaching, quality assurance, human resource and administration.</p>

4.		<p>Dr. Osumbah Beatrice Amondi: -Deputy Director, Curriculum Development.</p> <p>Dr. Osumbah is an academician who has taught in several institutions. She holds a PhD in Educational Administration and Management from Jaramogi Oginga Odinga University of Science and Technology, an MED in Educational Administration from Kenyatta University, a BSc in Agricultural Education and Extension from Egerton University a Post Graduate Diploma in Project Management and an Advanced Certificate in Gender and Development. She has also attended many skill-based courses in and out of the Country.</p> <p>Beatrice has teaching and training experience spanning over three decades in the area of agriculture and educational administration including training teachers for primary and secondary institutions. As a researcher, she has published articles on gender and educational management in refereed journals.</p>
5.		<p>Dr. Kisaka Sella Terrie: - Deputy Director, Curriculum Research Advocacy and Material Development.</p> <p>Sella holds a Doctor of Philosophy in Curriculum studies (University of KwaZulu Natal- Durban, South Africa) and a Postgraduate Diploma in Education Technology (University of Cape Town-South Africa). She has also undertaken several courses in administration and management, ISO, and Open distance and eLearning (ODEL) trainings. She has 30 years teaching and administrative experience at high school and University level. Sella has facilitated and participated in various regional, national and institutional level education related trainings supported by DFID, SPHEIR, PASGR and CERM-ESA on Online course design, online facilitation and innovative assessment.</p>
6.		<p>Mr. David Maina: -Head of Planning and Strategy.</p> <p>Mr. David Maina holds Masters in Education from the University of Nairobi and a Bachelors of Education (Economics and Mathematics) from Moi university. He has undertaken other courses both within and outside the country. Having worked in several departments/ directorates within the Ministry of Education and institutions, Mr. Maina possess vast experience in strategy, planning and finance.</p>

7.		<p>CPA. Denis Onsarigo: -Head of Finance.</p> <p>Denis Onsarigo is a Holder of Master of Science finance from JKUAT, CPA-K from Strathmore university, and Bachelor of Business Administration finance and banking option from Moi university. He has vast experience in Audit, Accountancy and finance. He is a member of certified public accountants of Kenya (ICPAK).</p>
8.		<p>Mr. Elijah Kimeto: -Head of Procurement/SCMS.</p> <p>Mr. Elijah Kimeto has a lot of experience in matters procurement and supply chain management after working in several Ministries including cooperatives, Livestock, Industrialization and education. Which has led him to growth of Head of Procurement in TVET CDACC. He holds a higher diploma in Supply chain Management from (CIPS). He is a member of Chartered Institute of Purchasing & Supply (CIPS-UK) and also member of Kenya Institute of supplies Management (KISM).</p>
9.		<p>CPA. Annastacia Mwinzi: -Head of Accounts.</p> <p>Annastacia K. Mwinzi is the head of accounts. She is a holder of Bachelor of commerce degree in Accounting from the University of Nairobi and Undergoing MBA at the University of Nairobi. Annastacia K. Mwinzi poses vast experience in accounting. She is a member of certified public accountants of Kenya (ICPAK).</p>
10.		<p>Mr. David Gatimu: - Head of Assessment and Certification</p> <p>Mr. Gatimu holds a B.Sc. in Electrical & Electronics Engineering from University of Nairobi and a Post Graduate Diploma in Education from Kenyatta University. He has also undertaken other courses within and outside the country in Training and Assessment. Mr. Gatimu has a vast knowledge in TVET as a trainer, quality assurance officer as well as assessment and certification officer.</p>

IV. CHAIRMAN'S STATEMENT

Since the term of the TVET CDACC Council Members expired on 17 November 2020, a new Council chairman has not been appointed.

V. REPORT OF THE CHIEF EXECUTIVE OFFICER




TVET CDACC is a service state corporation charged with the mandate to undertake design and development of curricula for the training institutions' examination, assessment and competence certification and advise the Government on matters related thereto. The Council heavily depends on the government grant to carry out its mandate. The provision from the government has been inadequate thus making it impossible for the Council to undertake its activities.

The Council recruited the first batch of 22 staff in the FY 2018/19 and an additional staff of 31 in Q2 of FY 2020/21. The staff inadequacy in some key areas and low budgetary allocation still affect its operation.

Despite these challenges, the Council has made several milestones in Annual four which include:

- i) The Council partnered with industry in the development of 51 Occupational standards and 51 curricula for various CBET courses;
- ii) Developed 70 Learning Guides to support implementation of CBET courses;
- iii) Developed guidelines for the development of digital content for TVET courses;
- iv) 470 TVET trainers capacity built on development of Learning Guides and Training Programs;
- v) Trained 2,368 assessors and verifiers on Competency Based Assessment (CBA);
- vi) Registered 70 competency-based assessment centers;
- vii) Developed 701 Competency Based Assessment tools for units of competences against the validated occupational standards;
- viii) Developed digital content for 10 CBET courses;
- ix) Capacity builds 550 trainers on development of digital content;
- x) Conducted CBET training through Learning Management System for the Council;
- xi) Continued to partner with the following Organizations to achieve its mandate:
 - Kenya Education for Employment Programme (KEFEP)
 - Young Africa Works - Kenya: Youth Employability through Technical and Vocational Education and Training
 - Green innovations Centre's Programme - GIZ
 - Soil Protection and Rehabilitation for Food Security GIZ
 - Micro Enterprise Support Programme Trust – funded through DANIDA
 - EASTRIP – World Bank
 - OKP – KEN 103470 Project – Teacher Training
 - Better Education for Africa Rise (BEAR II Project) – UNESCO and the Republic of Korea
 - ILO PPDP project
 - Skills For Prosperity – USAID /DFID, FKE, ILO, EDUKANS
 - Nairobi Pentecost Church (NPC) – Christian Ministry curriculum

The Council endeavours to continue serving the nation by providing quality services efficiently and effectively.


.....
Mrs. Zipporah W. Njoroge-Messo
Ag. CEO/Council Secretary

Date..01/08/2022.....

CHALLENGES

In the Annual under review, TVET CDACC faced the following challenges:

- i) Lack of a Council
- ii) Inadequate infrastructure; ICT Software and equipment's, furniture.
- iii) Inadequate capacity of TVET trainers to train CBET programmes and carry out competency-based assessment;
- iv) Delay in accreditation of institutions to offer CBET programmes and accreditation of CBET curricula by various state agencies; and
- v) Overlaps of mandates

VIII. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

TVET CDACC exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

i) Sustainability strategy and profile

TVET CDACC has continually leveraged its operations on the goodwill of the current government initiatives in Technical and Vocational Education and Training (TVET) sector. These initiatives include: enactment of the TVET Act, No. 29 of 2013, creation of the State Department of Vocational and Technical Training (VTT) to manage TVET sector, increased government and donor funding towards TVET. This has led to increased expansion of TVET institutions and increased enrolments.

ii) Environmental performance

As a way of ensuring that the Council is in tandem with the government policies on environmental conservation, each Competency Based Education and Training (CBET) curriculum developed has a basic competency on environmental literacy. The basic unit aims at ensuring that the learners are able to: control environmental hazards and pollutions; demonstrate sustainable resource use; and develop resource conservation plan among others. In addition, the Council has embraced ICT in communication and service delivery as indicated in the Council's ICT policy.

iii) Employee welfare

The Council has developed Human Resource Instruments which were approved by the State Corporations Advisory Committee (SCAC) in 2017. These instruments guide in the hiring and management of the Council's staff. In addition, the Council human resource department is guided by the SRC circulars as well as the public service commission circulars. The recruitment by the Council is normally done in a competitive and transparent manner.

The Council provides for the training of the staff by providing a budget line for the training, conducting Training Needs Analysis after 2 years, preparation and implementation of the training projection every year as well as having an effective performance appraisal system.

The Council takes cognizance of the safety issues as stipulated in the Occupational Safety and Health Act of 2007, (OSHA) by providing firefighting equipment in the offices as well as ensuring that the corridors are wide.

iv) Market place practices-

TVET CDACC has made the following efforts:

a) Responsible competition practice.

The Council has ensured that there is good working relations with its stakeholders as well as competitors by actively involving them as well as collaborating with them in realizing its mandate. Some of these stakeholders have similar functions as the Council but have worked harmoniously with Qualification Awarding Institutions (KASNEB, IHRM, NITA, National Polytechnics.)

b) Responsible Supply chain and supplier relations

The Council has made reference to policies and statutes guiding procurement of goods and services in the public service which include Public Procurement and Asset Disposal (PPAD) Act, Public Procurement Regulatory Authority (PPRA) guidelines, Public Financial Management (PFM) Act and Presidential Directives on procurement. This is demonstrated by prequalifying suppliers, allocating budgets for Access to Government Procurement Opportunities (AGPO) and local content and providing quarterly reports to Public Procurement Regulatory Authority (PPRA) on procurement.

c) Responsible marketing and advertisement

The Council follows the government directives on advertisement by ensuring that all the adverts are made through Government Advertising Agency (GAA). In addition, the Council's social media platforms are managed by the Communication Officer who ensures that posting in the platforms are approved by the relevant authorities before uploading in the various sites.

d) Product stewardship

The Council ensures that the clients are served within the time stipulated in the customers' delivery charter. Council's customers are provided with the documents/services required immediately after the payment of the stipulated charges. The Council ensures that the curriculum developed meets the needs of the labour market.

v) Corporate Social Responsibility / Community Engagements

The Council has partnered with stakeholders to ensure that it supports the community by way of corporate social investment through tree planting exercise. In the FY 2020/21, the Council procured and planted 1,000 tree seedlings in two TVET institutions in Murang'a and Machakos counties i.e. Murang'a Technical Vocation Colleges and Kasarani Technical Vocation Colleges.

IX. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended 30 June, 2021 which show the state of the TVET CDACC affairs.

I. Principal activities

The functions of the Council as stipulated under the TVET Act No. 29 of 2013 are to:

- i) Undertake, design and develop curricula for the training institutions' examination assessment and competence certification;
- ii) Make rules with respect to such examinations and competence assessments;
- iii) Issue certificates to candidates who satisfy national TVET examination and competence assessment requirements;
- iv) Promote recognition of its qualifications in foreign systems;
- v) Investigate and determine cases involving indiscipline by candidates registered with it;
- vi) Promote and carry out research relating to its examinations.

II. Results

The results of the TVET CDACC for the year ended 30 June 2021, are set out on page 1 to 18.


III. Directors

Since the term of the TVET CDACC Council Members expired on 17 November 2020, a new Council chairman has not been appointed. The CEO, Dr. Lawrence Guantai's contract ended on 26 March 2022 and Mrs. Zipporah W. Njoroge-Messo was appointed as the acting CEO.

IV. Auditors

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

By Order of the Board


.....
Mrs. Zipporah W. Njoroge-Messo
Ag. CEO/Council Secretary

Date 01/08/2022

X. STATEMENT OF RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012, Section 14 of the State Corporations Act, 2010 and Section 13 of TVET Act, 2013 require the Directors to prepare financial statements in respect of TVET CDACC, which give a true and fair view of the state of affairs of the Council at the end of the financial year/period and the operating results of the Council for that year/period. The Directors are also required to ensure that the Council keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Directors are also responsible for safeguarding the assets of the Council.

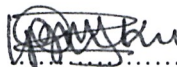
The Directors are responsible for the preparation and presentation of the Council's financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of each and every annual. This responsibility includes: (i) maintaining adequate financial management 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 entity; (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 Council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Council's 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 Section 81 and the Section 14 of the State Corporations Act 2010. The Directors are of the opinion that the Council's financial statements give a true and fair view of the state of Council's transactions during the FY under review, and of the Council's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Council, which have been relied upon in the preparation of the Council's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

Since the term of the TVET CDACC Council members expired on 17 November 2020, a new Council has not been appointed. Therefore, the financial statements were approved by the Ad hoc management committee on 1st August 2022 and signed on its behalf by:



Ag. CEO/Council Secretary

Mrs. Zipporah W. Njoroge-Messo

Date: 01/08/2022



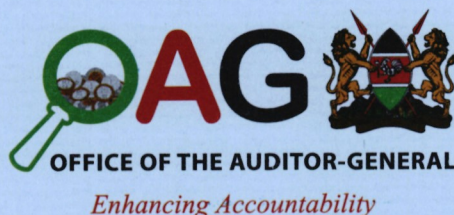
Ad-hoc Mgt committee chairman

Mr. Tom Mulati

Date: 01/08/2022

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON TVET CURRICULUM DEVELOPMENT, ASSESSMENT AND CERTIFICATION COUNCIL FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, 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 TVET Curriculum Development, Assessment and Certification Council set out on pages 1 to 16, which comprise of the statement of financial position as at 30 June, 2021, and the statement of

Report of the Auditor-General on TVET Curriculum Development, Assessment and Certification Council for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the TVET Curriculum Development, Assessment and Certification Council as at 30 June, 2021, 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

1. Unsupported Accounts Payable

The statement of financial position reflects accounts payable balance of Kshs.821,190 that includes other creditors of Kshs.321,190 as disclosed in Note 16 to the financial statements. However, Management did not support the balance with invoices, fee notes or demand notes. Further, the other creditors balance has been outstanding for over 365 days.

In the circumstances, the accuracy of other creditors balance of Kshs.321,190 could not be confirmed.

2. Unauthorized Expenses Related to Preparation of Budget

The statement of financial performance and Note 11 to the financial statements reflects an amount of Kshs.246,314,866 in respect to general expenses which includes Kshs.91,836,030 in respect to competence assessment and certification expenditure. Included in the amount is Kshs.1,391,775 paid to officers for preparation of the organization's budget. Although budget preparation is an activity that is not related to competence assessment and certification, Management did not provide any budget reallocation approvals to support the charging of this activity under the expenditure item.

In the circumstances, the regularity of expenditure of Kshs.1,391,775 on competence assessment and certification could not be confirmed.

3. Unsupported Payments on Development of Curriculum

The statement of financial performance reflects general expenses amount of Kshs.246,314,866 as disclosed in Note 11 to the financial statements. Included in this amount is development of curriculum expenditure amounting to Kshs.110,207,509. However, the surrenders provided in support of the expenditure amounting to Kshs.51,553,594 could not be matched with the work plan, program budget, approvals for travel and reports for work done. Further, payments totalling Kshs.47,152,715 were paid in the name of the Chief Executive Officer and not benefiting individuals. However,

details of the payees, services rendered, acknowledgement of the monies and bank statements reflecting these payments were not provided for audit verification.

In the circumstances, the accuracy and regularity of expenditure of Kshs.98,706,309 on development of curriculum could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.331,125,000 and Kshs.331,125,000 respectively. Similarly, the Council spent Kshs.331,613,491 against an approved budget of Kshs.331,125,000 resulting to an over-expenditure of Kshs.488,491. Further, the Council recorded an over expenditure of Kshs.5,681,430 on employees costs. Management did not provide an explanation for the over expenditure of Kshs.5,681,430 on employee costs.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Mismanagement of Imprests

Review of imprests records revealed that advances totalling Kshs.986,450 were issued to staff before surrender of previous imprests. This is contrary to Regulation 93(8) of the Public Finance Management (National Government) Regulations, 2015 which states that in order to effectively and efficiently manage and control the issue of temporary imprests,

an accounting officer or AIE holder shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered in full.

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

2. Irregular Payment of Board Sitting Allowances

Note 8 to the financial statements reflects an amount of Kshs.8,350,832 as Council expenses. Review of payment documents revealed instances where the Chief Executive Officer and Council staff were paid sitting allowances during Board meetings of Kshs.219,986 and Kshs.1,353,198 respectively contrary to the provisions of the State Corporation Advisory Committee guidelines and Mwongozo code of governance for State Corporations.

Further, non-Board members were paid sitting allowances amounting to Kshs.540,000 without appointment letters from the Cabinet Secretary and gazette notice there of contrary to Circular Ref No. OP/SCAC.9/73A (48) of 4 May, 2015 on letters of appointment for Chairpersons and Board Members of State Corporations.

In the circumstances, the validity on the amount of Kshs.2,113,184 paid as sitting allowances could not be confirmed.

3. Competence Assessment and Certification

Note 11 to the financial statements reflects general expenses amount of Kshs.246,314,866 which includes competence assessment and certification expenditure of Kshs.91,836,030. However, review of the ledger in support of the expenditure is a payment of Kshs.310,000 to a Council staff. The payment was used for procurement of printing papers, software upgrade and epon ink. The purchases were made through direct procurement method instead of using quotations. Further, the purchases were not related to competence assessment and certification and therefore the expenditure constituted unauthorized reallocation of funds.

In the circumstances, Management was in breach of the law and value for money incurred on cash purchase of Kshs.310,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Council's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Council 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 Council'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 controls 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 controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council'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 Council 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 Council to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to 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

12 September, 2022

**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
COUNCIL, (TVET CDACC).**

Annual Reports and Financial Statements

For the year ended 30 June 2021.

**XII. STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE
2021**

	Notes	2020-2021	2019-2020
		Kshs	Kshs
Revenue from non-exchange transactions			
Grants from ministry	6	321,125,000	420,000,000
Total		321,125,000	420,000,000
Revenue from exchange transactions			
Other Revenue (A.I.A)	6	10,000,000	8,819,769.00
Total		10,000,000	8,819,769.00
Grand Total		331,125,000	428,819,769
Expenses			
Employee Costs	7	74,981,430	34,187,881
Council Expenses	8	8,350,832	10,279,265
Depreciation and amortization expense	9	16,789,261	12,523,298
Repairs and maintenance	10	1,966,363	1,086,306
General expenses	11	246,314,866	337,767,793
Total expenses		348,402,752	395,844,543
Surplus For the Period		(17,277,752)	32,975,226
Surplus B/f		75,027,273	42,052,047
Transfer to Capital Grants			
Surplus/(Deficit) C/f		57,749,521	75,027,273

The notes set out on pages 6 to 15 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors

by:



Ag. CEO/Accounting Officer

Mrs. Zipporah W. Njoroge-Messo



Head of Accounts

Annastacia Mwinzi

ICPAK M/No. 28858



Ad-hoc Mgt committee chairman

Mr. Tom Mulati

Date: 01/08/2022

Date: 01/08/2022

Date: 01/08/2022


**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
COUNCIL, (TVET CDACC).**

**Annual Reports and Financial Statements
For the year ended 30 June 2021.**

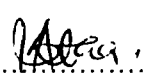
XIII. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	2020-2021	2019-2020
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	12	22,521,009	30,967,655
Receivables from exchange transactions	13	5,212,516	4,016,283
Total current assets		27,733,525	34,983,938
Non-current assets			
Property Plant and Equipment	14	32,792,099	39,998,141
Intangible asset	15	3,090,428	3,024,598
Total non-current assets		35,882,528	43,022,739
Total Assets		63,616,053	78,006,677
Liabilities			
Current liabilities			
Accounts Payables	16	821,190	2,979,404
AIA-Excess	17	5,045,342	
Total current liabilities		5,866,532	2,979,404
Financed By:			
Reserves (accumulated surplus)		75,027,273	42,052,047
Reserves for the year		(17,277,752)	32,975,226
Capital Fund		-	-
Total Liabilities		57,749,521	75,027,273
Total net assets and liabilities		63,616,053	78,006,677

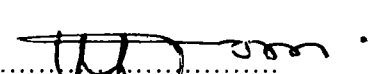
The Financial Statements set out on pages 1 to 5 were signed on behalf of the Board of Directors by:


.....

Ag. CEO/Accounting Officer
Mrs. Zipporah W. Njoroge-Messo


.....

Head of Accounts
Annastacia Mwinzi
ICPAK M/No. 28858


.....

Ad-hoc Mgt committee chairman
Mr. Tom Mulati

Date..01/08/2022.....

Date..01/08/2022.....

Date..01/08/2022.....

**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
COUNCIL, (TVET CDACC).**

Annual Reports and Financial Statements

For the year ended 30 June 2021.

XIV. STATEMENT OF CHANGES IN NET ASSETS.

	Accumulated Surplus Kshs	Total Kshs
At 1 July 2019	42,052,047	42,052,047
Capital/Development grants during the year		
Surplus/(Deficit) for the year	32,975,226	32,975,226
At 30 June 2020	75,027,273	75,027,273
At 1 July 2020	75,027,273	75,027,273
Capital/Development grants during the year	-	-
Surplus/(Deficit) for the year	(17,277,752)	(17,277,752)
At 30 June 2021	57,749,521	57,749,521

**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
COUNCIL, (TVET CDACC).**
Annual Reports and Financial Statements
For the year ended 30 June 2021.

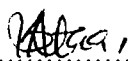
XV. STATEMENT OF CASH FLOWS AS AT 30 JUNE 2021

		2020-2021	2019-2020
	Note	Kshs	Kshs
Surplus for the period		(17,277,752)	32,975,226
Adjusted for			
Depreciation and amortization	9	16,789,261	12,523,298
Decrease/(increase) in receivables	13	(1,196,233)	(2,127,672)
Increase in payables	16	2,887,128	2,679,404
Net Cashflow from operating Activities		1,202,404	46,050,256
Cash flows used in investing activities			
Purchase of property plant and equipment	14	(8,369,050)	(18,582,145)
Purchase of intangible asset	15	(1,280,000)	(1,851,047)
Net cash flows used in investing activities		9,649,050	20,433,192
Net increase/(decrease) in cash and cash equivalents		(8,446,646)	25,617,064
Cash and cash equivalents at 1 July 2020	12	30,967,655	5,350,591
Cash and cash equivalents at 30 June 2021	12	22,521,009	30,967,655

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



Ag. CEO/Accounting Officer
Mrs. Zipporah W. Njoroge-Messo



Head of Accounts
Annastacia Mwinzi
ICPAK M/No. 28858



Ad-hoc Mgt committee chairman
Mr. Tom Mulati

Date 01/08/2022

Date 01/08/2022

Date 01/08/2022

**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
COUNCIL, (TVET CDACC).**

Annual Reports and Financial Statements

For the year ended 30 June 2021.

**XVI. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS AS AT
30 JUNE 2021**

Item	Original budget-A	Adjustments- b	Final budget C=(a+b)	Actual on comparable basis- d	Performance difference -- e=(c-d)	% Of utilization- F= d/c
	2020-2021	2020-2021	2020-2021	2020-2021	2020-2021	
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Government grants and subsidies	361,500,000	(40,375,000)	321,125,000	321,125,000	-	100%
Other revenue (A.I.A)	10,000,000	-	10,000,000	10,000,000	-	100%
Total income	371,500,000	(40,375,000)	331,125,000	331,125,000	-	100%
Expenses						
Employee Costs	80,000,000	10,700,000	69,300,000	74,981,430	(5,681,430)	108%
Council Expenses	15,000,000	3,750,000	11,250,000	8,350,832	2,899,168	76%
Repairs and maintenance	5,500,000	1,375,000	4,125,000	1,966,363	2,158,637	50%
General Expenses	271,000,000	24,550,000	246,450,000	246,314,866	135,134	100%
Finance cost	-	-	-			
Total Expenditure	371,500,000	40,375,000	331,125,000	331,613,491	(488,491)	

- The change between the original and final budget was due to budget cuts.
- The over utilisation under compensation of employees was due to recruitment of additional new staff but this was not utilized due to covid 19 resulting to a surplus that was utilized in the year ended 30 June 2021. The said recruitment was then carried out and the previous year's surplus used for the intended purpose of paying the newly recruited staff.
- The under expenditure under Council expenses was due to delay on appointment of new council members.
- The under utilisation of repairs and maintenance is as a result of Covid 19 containment measures.

**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
COUNCIL, (TVET CDACC).**

Annual Reports and Financial Statements

For the year ended 30 June 2021.

XVII. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

TVET CDACC is established by and derives its authority and accountability from TVET Act, No. 29 of 2013. TVET CDACC is wholly owned by the Government of Kenya and is domiciled in Kenya. TVET CDACC's principal activities are to undertake design and development of competency-based curriculum for Technical and Vocational Education and Training (TVET), competence assessment and certification.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

TVET CDACC's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the entity. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the indirect method.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act, the State Corporations Act and International Public Sector Accounting Standards (IPSAS). The financial statements are prepared on accrual basis.

3. ADOPTION OF NEW AND REVISED STANDARDS

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2021

Standard	Impact
Other Improvements to IPSAS	This Standard does not apply in the financial year 2020/2021.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2020

Standard	Impact:
IPSAS 41: Financial Instruments	TVET CDACC does not hold any financial asset for maturity; therefore, the standard does not apply in the financial year 2020/2021.
IPSAS 42: Social Benefits	TVET CDACC is an entity whose mission is to provide demand driven curricula, competence assessment and certification of TVET graduates for the global labour market. The standard does not apply in the financial year 2020/2021.

**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION
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**Annual Reports and Financial Statements
For the year ended 30 June 2021.**

iii. Early adoption of standards

TVET CDACC did not early – adopt any new or amended standards in the financial year 2020/2021.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i. Revenues 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.

ii. Revenues from exchange transactions

Revenue from the sale of goods/services is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods/service and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the entity. TVET CDACC recognises revenue from Curriculum Based Assessment (CBA) training/assessment fees and sale of learning guides, assessment tools, occupational standards and curricula this is recorded under Appropriation In Aid (AIA) account.

b) Budget information

The original budget for financial year 2020-2021 was approved by the National Assembly on July 2020. The budget is prepared on the accrual basis that is, all planned costs and income are presented in a single statement to determine the needs of TVET CDACC. As a result of the adoption of the accrual basis for budgeting purposes, there is no timing or differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. No subsequent revisions or additional appropriations were made to the approved budget in the financial year 2020/2021.

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, TVET CDACC 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.

The following rates were applied for depreciation;

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Motor Vehicles 25%

Furniture, Fixtures Fittings and Equipment @12.5%

Computers, Laptops and Printers @ 30%

Software 20%

Partitioning 12.5%

d) Provisions

Provisions are recognized when TVET CDACC has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the TVET CDACC expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

e) 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.

The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets are amortized at 20% on a reducing balance method.

f) Contingent liabilities

The TVET CDACC 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.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

g) Contingent assets

TVET CDACC 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 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) Nature and purpose of reserves

TVET CDACC creates and maintains reserves in terms of specific requirements. Revaluation reserve is created to record increase or decrease in value of property. In financial year 2020-2021 no asset or property which has been revalued hence no revaluation gain or loss recorded.

i) Changes in accounting policies and estimates

The TVET CDACC 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) 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 Kenya Commercial Bank of 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 which were not surrendered or accounted for at the end of the financial year.

k) Comparative figures

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

l) 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, 2021.

m) Related party

TVET CDACC regards a related party as a person or entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity and vice versa. Members of key management are regarded as related parties

n) Segment reporting

TVET CDACC does not have any branches/reporting segments. All the operations of TVET CDACC are managed from the registered office. The core business of TVET CDACC continues design and development of Competency Based Curriculum for Technical and Vocational Education and Training (TVET).

o) Bad debt provision

TVET CDACC provides 10% for debts over one year and 5% in the preceding year. If there is high probability that the debt is not recoverable it is written off. There were no bad debts in the financial year 2020-2021.

p) Financial Risk Management Disclosure

TVET CDACC did not have investments in financial instruments in financial year 2020-2021.

q) Related party disclosures

TVET CDACC regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

r) Commitments and contingencies

There were no capital commitments during the financial year 2020-2021

s) Contingencies

There were no contingent liabilities and contingent assets reported during and after Audit process.

t) Ultimate and holding entity

TVET CDACC is a state corporation under the Ministry of Education. Its ultimate parent is the Government of Kenya.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

u) Employee benefits

TVET CDACC provides retirement benefits for its employees and directors. The retirement benefits are contributory.

5. Significant judgments and sources of estimation uncertainty

The preparation of the TVET CDACC's financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period.

v) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The TVET CDACC based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the TVET CDACC. Such changes are reflected in the assumptions when they occur.

w) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the TVET CDACC
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

x) Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFERS FROM GOVERNMENT ENTITIES

a) Transfers from the Ministry

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Total income during the year 2020-2021	2019-2020
	Kshs	Kshs	Kshs
Ministry of Education/State Department of Vocational Technical Training	321,125,000	321,125,000	420,000,000
Other Revenue (A.I.A)	10,000,000	10,000,000	8,819,769
Total	331,125,000	331,125,000	428,819,769

TVET CDACC sales Curriculum, learning guides, mentoring tools and assessment tools to TVET institutions that have been accredited by TVETA.

7. EMPLOYEE COSTS	2020-2021	2019-2020
Description	KShs	KShs
Salaries and wages	62,678,006	32,469,820
Employee related costs - contributions to pensions	12,050,424	1,718,061
Extraneous Allowance	253,000	-
Leave allowances		-
Employee costs	74,981,430	34,187,881

8. COUNCIL EXPENSES		
Description	2020-2021	2019-2020
	KShs	KShs
Chairman's Honoraria	365,333	1,020,000
Sitting allowances	5,273,184	4,600,000
DSA & Other expenses	2,712,315	4,659,265
Total director emoluments	8,350,832	10,279,265

9. DEPRECIATION AND AMORTIZATION EXPENSE		
Description	2020-2021	2019-2020
	KShs	KShs
Property, plant and equipment	15,575,092	11,565,129
Intangible asset	1,214,169	958,169
Total depreciation and amortization	16,789,261	12,523,298

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10. REPAIRS AND MAINTENANCE		
Description	2020-2021	2019-2020
	KShs	KShs
Vehicles	1,017,623	897,906
Other Assets	948,740	188,400
Total repairs and maintenance	1,966,363	1,086,306

11. GENERAL EXPENSES		
Description	2020-2021	2019-2020
	KShs	KShs
Audit fees	500,000	500,000
Bank Charges	930,760	1,255,731
Communication Supplies and Services	3,578,312	3,219,366
Competence Assessment and Certification	91,836,030	102,380,924
Computer Supplies and accessories	5,083,315	5,889,384
Development of Curriculum	110,207,509	194,377,341
Domestic Travel and subsistence	3,262,942	9,567,837
Foreign Travel and subsistence	829,027	1,912,788
Fuel, oil and lubricant	729,162	810,000
Hospitality supplies and services	1,199,099	949,947
Insurance-Motor vehicle and Other Assets	643,737	927,833
Office and General Supplies	3,277,261	2,666,783
Rent and Rates	16,250,870	7,867,689
Printing and Advertisement, information Supplies and Services	4,256,289	3,575,270
COVID PPE'S	615,470	-
Training expenses	3,115,083	1,866,900
Total general expenses	246,314,866	337,767,793

12. CASH AND CASH EQUIVALENTS		
Description	2020-2021	2019-2020
	Kshs	Kshs
Current account: 1183760809 (KCB Bank)	17,383,979	30,542,047
Others-AIA A/C- 1236735323 (KCB Bank)	5,137,030	425,608
Fixed Deposit Account	-	-
Total cash and cash equivalents	22,521,009	30,967,655

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13. RECEIVABLE FROM EXCHANGE TRANSACTIONS		
Description	2020-2021	2019-2020
	Kshs	Kshs
Rent	4,260,982	3,056,283
Outstanding Imprest	890,696	220,000
Fuel, oil and lubricant	60,838	740,000
Totals	5,212,516	4,016,283

14. PROPERTY PLANT AND EQUIPMENT					
	Motor vehicles	Furniture and Fittings	Computers and Printers	Partitioning	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation Rates	25%	12.5%	30%	12.5%	
COST/VALUATION:					
At 1 July 2019	23,416,000	13,444,190	13,435,350		50,295,540
Valuation/Additions	-	-	-	18,582,145	18,582,145
As at 30 June 2020	23,416,000	13,444,190	13,435,350	18,582,145	68,877,685
DEPRECIATION:					
As at 1 July 2019	7,909,583	2,868,445	6,536,387		17,314,415
Charges for the year	5,854,000	1,680,524	4,030,605	-	11,565,129
As at 30 June 2020	13,763,583	4,548,969	10,566,992		28,879,544
COST/VALUATION:					
At 1 July 2020	23,416,000	13,444,190	13,435,350	18,582,145	68,877,685
Valuation/Additions	-	2,069,030	3,663,220	2,636,800	8,369,050
As at 30 June 2021	23,416,000	15,513,220	17,098,570	21,218,945	77,246,735
DEPRECIATION:					
As at 1 July 2020	13,763,583	4,548,969	10,566,992	-	28,879,544
Charges for the year	5,854,000	1,939,153	5,129,571	2,652,368	15,575,092
As at 30 June 2021	19,617,583	6,488,122	15,696,563	2,652,368	44,454,636
NET BOOK VALUE:					
At 30 June 2021	3,798,417	9,025,099	1,402,007	18,566,577	32,792,099
At 30 June 2020	9,652,417	8,895,221	2,868,358	18,582,145	39,998,141

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15. INTANGIBLE ASSEST	
	Software
	Kshs
Depreciation Rates	20%
COST/VALUATION:	
At 1 July 2019	2,939,800
Valuation/Additions	1,851,047
As at 30 June 2020	4,790,847
DEPRECIATION:	
As at 1 July 2019	808,080
Charges for the year	958,169
As at 30 June 2020	1,766,249
COST/VALUATION:	
At 1 July 2020	4,790,847
Valuation/Additions	1,280,000
As at 30 June 2021	6,070,847
DEPRECIATION:	
As at 1 July 2020	1,766,249
Charges for the year	1,214,169
As at 30 June 2021	2,980,419
NET BOOK VALUE:	
At 30 June 2021	3,090,428
At 30 June 2020	3,024,598

16. ACCOUNTS PAYABLES


Description	2020-2021	2019-2020
	Kshs	Kshs
Provision for audit fees	500,000	800,000
Retention		1,858,215
Other Creditors	321,190	321,189
Total	821,190	2,979,404

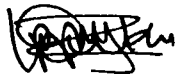
17. EXCESS AIA COLLECTED

Description	2020-2021	2019-2020
	Kshs	Kshs
AIA-Excess	5,045,342	-

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**APPENDIX I: PROGRESS ON FOLLOW UP OF AUDITOR
RECOMMENDATIONS**





Ag. CEO/Council Secretary
Mrs. Zipporah W. Njoroge-Messo

Date: 01/08/2022

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APPENDIX II: INTER-ENTITY TRANSFERS

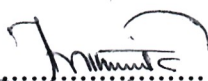
ENTITY NAME:				
Break down of Transfers from the State Department of VTT Ministry of Education				
	FY 20/21			
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		18/08/2020	90,375,000	2020/2021
		09/11/2020	40,000,000	2020/2021
		21/12/2020	50,375,000	2020/2021
		29/01/2021	90,375,000	2020/2021
		29/06/2021	50,000,000	2020/2021
		Total	321,125,000	

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

**Ag. CEO/Council Secretary
TVET CDACC**

Sign 

**Head of Accounting Unit
State Department of VTT**

Sign 

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APPENDIX III: GLOSSARY

PPAD- Public Procurement and Asset Disposal

PPRA- Public Procurement Regulatory Authority

PFM- Public Finance Management

FY – Financial Year

TVC- Technical Vocation Colleges

TVET- Technical and Vocational Education and Training

CBET- Competency Based Education and Training

CBA- Competency Based Assessment

KEFEP -Kenya Education for Employment Programme

GIZ - Gesellschaft für Internationale Zusammenarbeit

DANIDA -Danish International Development Agency

EASTRIP – East Africa Skills for Transformation and Regional Integration

UNESCO- United Nations Educational, Scientific and Cultural Organization

ILO- International Labour Organization

USAID- United States Agency for International Development

NPC- Nairobi Pentecost Church