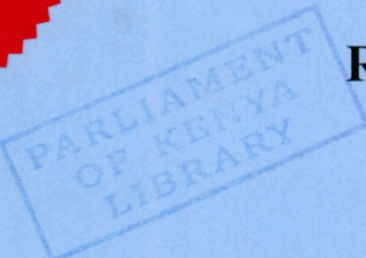
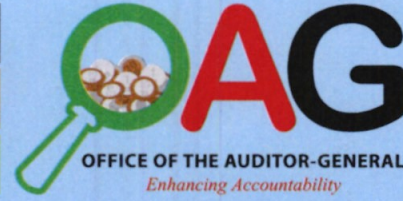



REPUBLIC OF KENYA



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 FEB 2026	DAY: WEDNESDAY
TABLED BY:	LEADER OF MAJORITY PARTY (HON. KIMANI ICHUNGWAH)
CLERK-AT-THE-TABLE:	J. LEMERELLE

OF

THE AUDITOR-GENERAL

ON

**TECHNICAL AND VOCATIONAL
EDUCATION AND TRAINING
AUTHORITY**

**FOR THE YEAR ENDED
30 JUNE, 2025**



TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025

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

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY
Annual Report and Financial Statements
for the year ended June 30, 2025
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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

AGPO	Access to Government Procurement Opportunities
ARC	Audit and Risk Committee
BeTA	Bottom-up Economic Transformation Agenda
CEO	Chief Executive Officer
CBET	Competence Based Education and Training
CBETA	Competence Based Education Training and Assessment
CBK	Central Bank of Kenya
DG	Director General
FB	Full Board
FGPC	Finance and General-Purpose Committee
GPA	Group Personal Accident
HR	Human Resource
ICPAK	Institute of Certified Public Accountants of Kenya
IEC	Information Education and Communication
IPSAS	International Public Sector Accounting Standards
KJ of TVET	Kenya Journal of TVET
KRA	Key Result Area
MTP	Medium Term Plan
NGAO	National Government Administration Officers
NP	National Polytechnic
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
ODeL	Open Distance and e-learning
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PSPMU	Public Service Performance Management Unit
PWPER	Presidential Working Party on Education Reforms
QA	Quality Assurance
QMS	Quality Management System

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RPL	Recognition of Prior Learning
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
SHIF	Social Health Insurance Fund
TC	Technical Committee
TVC	Technical and Vocational College
TVET	Technical and Vocational Education and Training
TVETA	Technical and Vocational Education and Training Authority
TQF	Trainer Qualification Framework
VTC	Vocational Training Centre
WIBA	Work Injury Benefit Act

B: Definition of Terms

Fiduciary Management: Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year: Means the prior period

Accreditation: Process by which the Board formally recognizes and confirms by certification that an institution has met and continues to meet the standards of academic, training and competence excellence set by the Board in accordance with the provisions of the TVET Act Cap 210A.

Quality Audit: Methodical examination of TVET institutions' quality to assure conformance to Quality Standards

Quality Assurance: The processes of ensuring that specified standards or requirements for teaching, learning, education administration, assessment and the recording of achievements have been met.

Almanac: Board calendar of activities

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2. Key Authority Information and Management

(a) Background information

The Technical and Vocational Education and Training Authority (TVETA) is a State Corporation established by the TVET Act Cap 210A (*Kenya Gazette Supplement* No. 44) which commenced on 24 June 2013. The Authority's mandate is to regulate and coordinate the education and training through accreditation of institutions, programs and trainers as well as assure quality and relevance, access, equity and inclusivity in training; development and enforcement of standards, regulations and guidelines. It is domiciled in the State Department for Technical, Vocational Education and Training, Ministry of Education.

(b) Principal Activities

Vision Statement

To deliver competent workforce for sustainable development

Mission Statement

To develop and implement a TVET system that meets national needs and aspirations.

Strategic Goals

The Authority is currently operationalizing the following strategic goals:

- i. Improved quality and relevance in TVET;
- ii. Enhanced Access, Equity and Inclusivity;
- iii. Strengthened governance and management;
- iv. Sustainable Funding and Financing;
- v. Improved Technology Integration in service delivery and knowledge management.

Functions of the Authority

(a) Section 7 of the TVET Act Cap 210A gives the powers and functions of the Authority as follows.

- i. Regulate and co-ordinate training under the Act;
- ii. Accredite and inspect programmes and courses;
- iii. Advise and make recommendations to the Cabinet Secretary on all matters related to training;
- iv. Determine the national technical and vocational training objectives;
- v. Promote access and relevance of training programmes within the framework of the overall national socio-economic development plans and policies;
- vi. Prescribe the minimum criteria for admission to training institutions and programmes in order to promote access, equity and gender parity;

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- vii. Recognize and equate qualifications awarded by local or foreign technical and vocational education institutions in accordance with the Standards and guidelines set out by the Authority from time to time;
- viii. Develop plans, and guidelines for the effective implementation of the provisions of the Act;
- ix. Establish a training system which meets the needs of both the formal and informal sectors as provided under the Act;
- x. Collect, examine and publish information relating to training;
- xi. Inspect, license, register and accredit training institutions;
- xii. Advise on the development of schemes of service for trainers;
- xiii. Assure quality and relevance in programmes of training;
- xiv. Liaise with the national and county governments and with the public and the private sector on matters relating to training;
- xv. Undertake, or cause to be undertaken, regular monitoring, evaluation and inspection of training and institutions to ensure compliance with set standards and guidelines;
- xvi. Mobilize resources for development of training;
- xvii. Ensure the maintenance of standards, quality and relevance in all aspects of training, including training by or through open, distance and electronic learning;
- xviii. Approve the process of introduction of new training programmes and review existing programmes in Technical and Vocational Education and Training Board institutions;
- xix. Perform any other functions necessary for the better implementation of the Act.

(b) Key Management

The Authority's day-to-day management is under the following key organs:

- i. The Board of Directors
- ii. The Director General/ Chief Executive Officer
- iii. Heads of Directorates and Sections

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director General – up to 30 th April 2025	Dr. Kipkirui Langat
2.	Ag. Director General- w.e.f. 1 st May 2025	Mr. Timothy Nyongesa
3.	Director Accreditation & Outreach Services- up to 10 th December 2024	Mr. Fred Oanda
4.	Ag. Director Accreditation & Outreach Services- w.e.f. 1 st December 2024	Ms. Bibiana Otieno

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No.	Designation	Name
5.	Director Strategy, Planning & Research	Mr. Timothy Nyongesa
6.	Ag. Director Standards, Compliance & Enforcement	Dr. Paul Wanyeki
7.	Deputy Director Finance and Accounts	CPA. Emmanuel Korir
8.	Corporation Secretary/ Deputy Director Legal Services- up to 31 st December 2024	CS. Sylvia Akoto
9.	Ag. Senior Internal Auditor/Head of Internal Audit	CPA. Geoffrey Kitetei

(d) Fiduciary Oversight Arrangements

The Authority has 3 Board Committees:

- Technical Committee
- Finance and General-Purpose Committee
- Audit and Risk Committee

i. Technical Committee

The roles and responsibilities of the technical committee includes:

- Review and make recommendations to the Board quarterly reports on quality assurance, strategies and the progress of the implementation of the Strategic Plan.
- Recommending for review TVET training regulations, standards and guidelines.
- Recommending for approval of qualifications awarded by local or foreign technical and vocational education institutions.
- Recommending for approval of registration and licensing of institutions, trainers, assessors and verifiers
- Recommending for approval of developed CBET Curriculum.
- Ensure implementation of quality assurance systems in training institutions.
- Such other duties or functions as may be assigned by the Board, which are relevant to the Authority's quality assurance programs.

ii. Finance and General-Purpose Committee

The Committee has the responsibility to review and recommend to the Board:

- Proposed annual work plan, procurement plan and budget.
- Progress of implementation of the strategic plan and performance contract.
- Quarterly financial performance of the Authority before submission to the Ministry of Education and The National Treasury.
- Annual financial reports before submission to the Ministry of Education, The National Treasury and Office of the Auditor General
- Management of assets as set out in the Public Procurement and Assets Disposal Act.

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- Provide strategic oversight on human resource policies, practices, and procedures in accordance with all applicable Laws.
- Systems to ensure sound public financial management and internal controls, policies, laws, regulations, procedures, plans and ethics

iii. Audit and Risk Committee

The committee has the following responsibility:

- Evaluate adequacy of management procedures with regard to issues relating to risk management, control and governance.
- To review and assess the adequacy and compliance of the Authority's policies and procedures for identifying, assessing and managing risks (Financial, legal, ethical, safety, reputational or other). For the purposes of this paragraph, 'risk' is defined as any circumstance that may prevent the Authority from achieving its objectives.
- Review and approve the audit charter where applicable and the internal audit annual work plans.
- Review the internal and external audit findings and recommendations and proposing corrective and preventive actions where necessary.
- Review the systems established to ensure sound public financial management and internal controls, as well as compliance with policies, laws, regulations, procedures, plans and ethics.
- Initiate special audit/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with the accounting officer/CEO
- Advise the board on risk strategy: The committee will serve as a repository of information and expertise on risk and therefore advise the board on risk strategy. The committee will inform the board of risk exposure and advise the board on future risk strategies.

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(e) Authority Contacts

Head Office (Nairobi)

P.O. Box 35625-00100
Utalii House, 8th Floor, Utalii Street
Nairobi, KENYA

Regional Offices

Mombasa Office

NSSF Building,
Ground Floor, Nkuruma Road

Kisumu Office

Reinsurance Plaza,
2nd Floor, Oginga Odinga Street

Eldoret Office

KVDA Plaza,
7th Floor, Oloo Street

Meru Office

Royal Business Park,
8th Floor, Njuri Ncheke Street

(f) Contacts

Telephone: (254) 202392140
Mobile: (254) 70001544
E-mail: info@tveta.go.ke
Website: www.tveta.go.ke

(g) Authority Bankers

KCB Bank Kenya Ltd.
Kipande House Branch
P.O. Box 30012-00100
Nairobi, Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

The Attorney General, State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112 - 00200
Nairobi, Kenya

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3. The Board of Directors



Prof. Florence Ngesa Indede (Chairperson) from 7th October 2021 to 6th October 2024.

Born on 26th September 1966, Prof. Indede was appointed as the Board Chairperson on 7th October 2021. She holds a PhD degree in Kiswahili Studies from Maseno University having benefited from a DAAD scholarship studies at Bayreuth University – Germany, she has a master's degree in Kiswahili Studies and a Bachelor of Education degree from The University of Nairobi.

Prof. Indede is an active participant in Dialogue for Innovative Higher Education Strategies (DIES) programs since 2003 when she underwent University Staff Development (UNISTAFF) training in Germany, and the International Deans Course (IDC) (2013/2014) in Germany and Africa. She was the National Chairperson of Kenya DAAD Scholars Association (KDSA) since 2015 – 2019 having been the Vice Chairperson of KDSA from 2009-2015. Prof. Indede is actively involved in research, national and international collaboration and partnership.

She is a lecturer at Maseno University and also the coordinator of collaborative activities between Maseno University- Kenya and Linnaeus University-Sweden since 2012. Prof. Indede was the Chairperson MAGAART publication Committee and Chief Editor Globe Special Issue 2018: A Journal of Language, Culture and Communication. She has successfully organised and participated in local, national and international seminars, workshops and conferences. She has Successfully taught, supervised and graduated several undergraduate, master's and PhD candidates and has had immense contribution to the community. She was the Chairperson Kima Integrated Community Initiative Program (NGO) from 2005 –2016 and served on several school boards of Management.



Dr. Esther Gacicio (Independent Director-Chair Finance General-Purpose Committee)

Born on 7th June 1970, Dr. Esther Gacicio was appointed to the Board on 26th June 2020 and renewed on 24th November 2023 for a second term. She is an Edtech Consultant & Co-Founder of eLearning Solutions (eLS), a company leveraging on digital technology to design, deliver and deploy learning and training solutions, across the spectrum, to the youth, institutions and corporates.

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She holds a doctorate degree in ICT in Education, a master's degree from the University of Nairobi, a bachelor's degree in education from Moi University and a Graduate Diploma in Leadership Development in ICT and Knowledge Society from the Dublin City University, Ireland. She is trained and certified in New Learning Technologies by tele-akademia and in eLearning Technology by University of Colombo, School of Computing, Colombo, Sri Lanka. She has also undergone the Strategic Leadership Development Program (SLDP) by Kenya School of Government in 2011.

Esther is a former and a long serving employee of the Kenya Institute of Curriculum Development (KICD) where she rose through the ranks to Senior Assistant Director specializing in education technology. She is an accomplished eLearning Specialist, Instructional and Curriculum Designer, Trainer/Facilitator with experience spanning over 25 years with passion for digital literacy systems and their impact in education and capacity building. Esther was involved in the development of the Competency Based curriculum (CBC) and served as a member of secretariat for the taskforce on enhancing access, relevance, transition, equity and quality for effective curriculum reforms and implementation of CBC.

She holds several accolades among them Global Award for Excellence in eLearning at the World Education Congress Global and Awards 2015 as well as the 2011 Technology in Government in Africa (TIGA) Award by United Nations Economic Commission of Africa (ECA) and was a finalist at the Africa Prize for Engineering Innovation 2017/2018; a program ran by Royal Academy of Engineering United Kingdom. She is also a Metis Fellow having successfully completed the Metis Fellowship Programme in 2018. She led the KICD team in scooping an award for excellence in Service Delivery during the Kenya Public Service Day 2017 for the Kenya Education Cloud. She was recognized for her excellence in public service innovation 2011 edition in “Development of Policy, Strategy and Leadership”.

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Dr. Julius Kipkogei Keter (Independent Director-Chairperson Technical Committee)

Born on 16th June 1975, Dr. Julius Keter was appointed to the Board on 15th March 2024. He is an accomplished academician with extensive experience in the field of Technology Education, particularly within the realm of Technical and Vocational Education and Training (TVET).

He holds a PhD in Technology Education from the University of Eldoret, his research has significantly contributed to the understanding of partnerships' influence on the quality of education in TVET institutions in Kenya. He also has a master's degrees in public administration and management, with a focus on public policy, and a Master of Philosophy in Technology Education specializing in Building and Civil Engineering and a Bachelor of Education in Technology from Moi University. Dr. Keter's scholarly work includes impactful research on public-private partnerships, accessibility of vocational training disabled individuals, and the challenges facing TVET in East Africa.

Currently he serves as a lecturer at Moi University of Kenya, he has previously held significant roles such as the Chairman of the Department of Technology Education at Moi University and the Head of the Department of Construction Management at Kigali Institute of Science and Technology. His leadership skills were further exemplified during his tenure as Acting Dean for the Faculty of Technology and Applied Sciences at Umutara Polytechnic in Rwanda. Dr. Keter's leadership has been pivotal in pioneering the establishment of new academic programs, overseeing departmental activities, and ensuring the successful completion of numerous construction projects in Kenya and Rwanda.

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Mr. Hassan Rajab Sumba (Independent Director - Chairperson Audit & Risk Committee)

Born on 22nd October 1980, Mr. Hassan Sumba was appointed to the Board on 15th March 2024. Mr. Sumba holds a B.Sc. in Computer Science from Ajman University, UAE, MBA (Strategic Management) from University of Nairobi & currently, pursuing PhD in Strategic Management.

He is a Management Strategist and a Chartered Institute Marketer with over 17 years professional experience in marketing, business development, commerce, ICT and financial services. He has worked in both the private and public sector in various designations such as Business Development Manager, Head of Commercial, Director Trade and Tourism & GM - Business. He also has a Professional Marketing Diploma (CIM) in Digital Strategy. Mr. Sumba is passionate about youth affairs and has offered various Entrepreneurship Trainings. He has mentored and trained the youth on Blue Economy, Professionalism, Digital Marketing, and Work-Life Balance.



CPA Benson Mureithi Kinyua (Alternate to Principal Secretary, State Department for Technical and Vocational Education and Training, Ministry of Education from March 2024)

Born on 20th November 1979, CPA Benson Mureithi Kinyua was appointed to the Board on 19th March 2024. He is currently serving as the Senior Deputy Accountant General at the Ministry of Education, State Department for Technical and Vocational Education and Training.

He holds a Master of Science in Commerce with a specialization in finance and accounting, along with a Bachelor of Commerce degree focusing on accounting. His professional certifications include being a Certified Public Accountant of Kenya (CPA-K) and a Certified Public Secretary (CPS). He is an esteemed member in good standing of the Institute of Certified Public Accountants of Kenya (ICPAK).

He has accumulated a wealth of experience in the field of finance and accounting and has over 20 years' experience in the accounting profession within the public sector. Prior to his current role, he served in various positions of responsibility across different ministries, contributing significantly to public financial management and governance. His career trajectory underscores a deep commitment to financial excellence and public service, making him a seasoned professional in the realm of governmental finance and accounting in Kenya.

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Ms. Winnie Mwalimu (Alternate to Cabinet Secretary-National Treasury and Economic Planning)

Born on 1st January 1971, Ms. Winnie Mwalimu was appointed to the Board on 1st August 2022. She holds a master's degree in economics, Post Graduate Diploma in Banking Management and Business Management. She has worked with the National Treasury and Planning since 2008 as an Economist and has participated in several development project cycles including mobilization of resources from the development partners, particularly the World Bank.

Ms. Mwalimu has over 20 years' experience in Treasury & Financial Management, Procurement, Budgeting and Research. She has grown through the ranks to the current position of the Principal Economist and in-charge of the World Bank Portfolio at the Resource Mobilization Department of the National Treasury. She is an active member of the Economist Society of Kenya. She has participated in several trainings including Treasury Management, Project Management, debt management & budgeting and is currently involved in inter-ministerial, ministerial & project steering committees for policy advisory. Prior to joining the Government, Ms. Mwalimu engaged in market research/surveys as a research supervisor and analyst.

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Eng. Dr. Edward O.V. Odhong (Independent Director-Member Technical and Audit & Risk Committees)

Born on 7th April 1968, Eng. Dr. Edward Odhong was appointed to the Board on 15th March 2024. He has over 3 decades in TVET based training and work experience in Engineering and Technology.

Eng. Dr. Edward O.V. Odhong has relevant policy formulation experience as a member of MMU senate and development of strategy as CoD in the faculty of engineering. He has a wide experience in TVET sector, having started from National Technical High School before graduating with a Diploma in Automotive Engineering from the then Kenya Polytechnic in 1991.

He holds a Bachelor of Technology degree, a master's and a PhD in Mechanical Engineering. Eng. Dr. Odhong has participated in the TVET sector as a trainer, academician, researcher and a practicing engineer. He has fit for purpose practical training, Occupational Skills and Standards accumulated over 30 years of service, best engineering practice as a licensed practicing engineer, over 12 years of curriculum development expertise including development of PhD curriculum, and advanced research skills acquired continuously for over 13 years resulting in many publications in reputable journals.

Eng. Dr. Odhong is registered by Engineers Board of Kenya as professional mechanical engineer and is also a corporate member of the Institution of Engineers of Kenya as well as a fellow of the Institution of Engineering Technologists of Kenya.

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Mrs. Elizabeth Njambi Muchane (Independent Director-Member Finance & General-purpose and Technical Committees)

Born on 12th May 1961, Mrs. Njambi Muchane was appointed to the Board on 15th March 2024. Mrs. Muchane holds a Bachelor of Arts degree in Political Science and International Relations from York University Canada and a Master of Science degree in Entrepreneurship from the Jomo Kenyatta University of Agriculture and Technology

(JKUAT). She is a goal-oriented and self-driven professional with diverse experience in governance, capacity development, enterprise development, leadership, project management, and stakeholder engagement & management roles in both public and private sectors in Kenya.

She has undergone extensive training in the areas of technology assisted learning, human resource development, public administration, policy development, leadership and project management. She is a certified professional Mediator. She has had an illustrious career in both the public and private sector, spanning over 20 years and was instrumental in 2006 in the establishment of the Kenya Development Learning Centre (KDLC) under the Ministry of Public Service as part of a global network of 17 similar learning institutions in Africa, set up to leverage advanced communication technologies to facilitate inter-country technology transfer and learning across the globe.

In recognition of distinguished services rendered to the Nation in her work at KDLC, on 12th December 2011, the President of the Republic of Kenya, conferred on her the honour of the Moran of the Order of the Burning Spear (M.B.S). She served at the Kenya School of Government (KSG) as the Director of the eLearning and Development Institute (eLDi) until 2015 when she was appointed as a Member of the Intergovernmental Relations Technical Committee (IGRTC).

During her tenure at the IGRTC, Mrs. Muchane served as the Chair of the Cooperation, Consultation and Human Resource & Capacity Development Thematic Area (CCC& HR) for five years and Chair of IGRTC's Dispute and Resolution Committee for three years. The objective of the committee was resolution of disputes between the two levels of government. Mrs. Muchane also served as co-chair with the Principal Secretary, State Department of Public Service of the Interagency Technical Committee (IATC) on the implementation of the Capacity Assessment and Rationalization of the Public Service (CARPS) program.

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Dr. Kipkirui Langat (Director General/CEO)

Born on 19th March 1972, Dr. Langat was appointed the first Director General of TVET Authority on 30th April 2015 where he served successfully for two terms until 30th April 2025. He holds Bachelor of Education in Technology Education, Master of Philosophy in Technology Education (Automotive Technology) and Master of Business

Administration (Strategic Management) all from Moi University, and Doctor of Philosophy in Engineering Systems and Management from Egerton University. He is a fellow member of Institution of Engineering Technologists and Technicians (IET) of Kenya and has widely published in the areas of transport emissions and TVET.

He has a wealth of experience from both public and private sector. He has close to 20 years' experience in TVET sector having joined Rift Valley Training Institute as an assistant lecturer in the Department of Automotive Engineering in 1996. He was promoted to a position of lecturer and appointed head of Department in 1998. He joined Eldoret Polytechnic in 2002 as a lecturer in the Department of Mechanical Engineering before being appointed Deputy Dean of students a year later. In 2004 he joined Egerton University as a lecturer in the Department of Industrial and Energy Engineering. While in Egerton University, he was instrumental in the implementation and reviewing Bachelor of Industrial Technology programme where he was the programme coordinator, Examinations and Timetabling officer until 2008. In 2009, he was appointed 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.

In the last 10 years, Dr. Langat has 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.

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CS. Sylvia Akoto (Ag. Corporation Secretary/ Deputy Director-Legal Services) up to 31st December 2024

Born on 26th November 1979, Ms. Akoto holds a Bachelor of Laws (LLB) Degree from Moi University, a Post Graduate Diploma in Law from the Kenya School of Law and an Executive Master of Business Administration Degree from JKUAT. Ms. Akoto is an Advocate of the High Court of Kenya, Commissioner of Oaths, a member of the Law Society of Kenya (LSK), a Certified Secretary and a member of the Institute of Certified Secretaries (ICS). Ms. Akoto has been responsible for driving the Authority's corporate governance agenda, providing legal advice, and support to the Board, Board Committee's and Management to facilitate effective strategy execution.

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4. Key Management Team



Dr. Kipkirui Langat, PhD. FIETK-Director General/CEO up to 30th April 2025

Dr. Langat was appointed the first Director General of TVET Authority on 30th April 2015. He has a wealth of experience from both public and private sector. He has close to 20 years' experience in TVET sector having joined Rift Valley Training Institute as Assistant lecturer in the Department of Automotive Engineering in 1996. He joined Eldoret Polytechnic in 2002 as a lecturer in the Department of Mechanical Engineering before being appointed Deputy Dean of students a year later. In 2004 he joined Egerton University as a lecturer in the Department of Industrial and Energy Engineering. In 2009, he was appointed 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. In the last 10 years, Dr. Langat has 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 holds Bachelor of Education in Technology Education, Master of Philosophy in Technology Education (Automotive Technology) and Master of Business Administration (Strategic Management) all from Moi University, and Doctor of Philosophy in Engineering Systems and Management from Egerton University. He is a fellow member of Institution of Engineering Technologists and Technicians (IET) of Kenya. He has widely published in the areas of transport emissions and TVET.

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Mr. Timothy Nyongesa Katiambo Ag. Director General/CEO from 1st May 2025

Mr. Timothy Nyongesa Katiambo was appointed as the Acting Director General of the Technical and Vocational Education and Training Authority (TVETA) on 1st May 2025, bringing with him over 28 years of cumulative experience in education management, technical education quality assurance, institutional planning, and strategic leadership in the public sector.

Mr. Katiambo began his career in 1997 as a TVET trainer and pioneer Performance Contracting Coordinator in a TVET institution – roles that laid a strong foundation for his later work in quality assurance and institutional management. He later transitioned to the Ministry of Higher Education, Science and Technology in 2009 as a Technical Accreditation and Quality Assurance Officer rising through the ranks to the level of Deputy Director Technical Education.

Following the establishment of the TVET Authority, Mr. Katiambo was among the founding secretariat staff deployed from the Ministry of Education. He has been instrumental in shaping national and workplace TVET policies and systems through his service in the Strategy and Planning Department, where he rose to become Director of Strategy, Planning and Research.

Mr. Nyongesa holds a Master of Science and Bachelor of Science in Information Sciences from Moi University, and a Post Graduate Diploma in Education from Maseno University. He is also an alumnus of the Strategic Leadership Development Programme (SLDP) and the Senior Management Course (SMC). His commitment to lifelong learning is evident in his completion of several specialized trainings in areas such as Performance Management, Public Service Productivity, National Cohesion and Values, Data Protection, QMS Implementation, and Board Readiness (Strathmore University).



Mr. Fred Oanda- Director Accreditation and Outreach Services up to 10th December 2024

The Head of Accreditation and Outreach Services oversees accreditation of institutions, trainers, TVET recruitment agencies and training programmes; recognition and equation of TVET qualifications and outreach services. He holds a Master of Science in Information Science, Bachelor of Science in Agricultural Engineering and Diploma in Technical Education. He is a member of Engineering Technologists of Kenya.

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Mr. Timothy Nyongesa Katiambo -Director Strategy, Planning and Research

The Head of Strategy, Planning and Research offers a focal point for interpretation of the Authority's mandate and coordination of aspirations in light of national and international policy and legislative frameworks as informed by research. He is in-charge of coordinating planning and policy advisories; initiating and engaging in development of innovative projects; undertaking research and publishing information on TVET. Mr. Katiambo holds a Master of Science and Bachelor of Science in Information Sciences from Moi University, and a Post Graduate Diploma in Education from Maseno University. He is also an alumnus of the Strategic Leadership Development Programme (SLDP) and the Senior Management Course (SMC). His commitment to lifelong learning is evident in his completion of several specialized trainings in areas such as Performance Management, Public Service Productivity, National Cohesion and Values, Data Protection, QMS Implementation, and Board Readiness (Strathmore University).



Dr. Paul Wanyeki - Ag. Director Standards Development, Compliance and Enforcement

The Head of Standards Development, Compliance and Enforcement is responsible for development and review of standards and guidelines, monitoring training for quality assurance and enforcement of compliance with standards. Standards development involves the establishment of benchmarks, requirements and guidelines that must be met by TVET institutions, programs, and trainers to be considered credible and of high quality. Compliance and enforcement involve conducting of periodic quality audits to TVET providers to ascertain whether they operate within the applicable standards and legal frameworks. Dr. Wanyeki holds a PhD in Educational Technology, a Master of Education in Technology Education (Mechanical and Automotive Technology) and a Bachelor of Education in Technology Education.



**Ms. Bibiana Otieno
Ag. Director Accreditation and Outreach Services**

The Head of Accreditation and Outreach services is in charge of policies and Strategies for accreditation and Outreach services departments. She holds Master of Arts in Project Planning and Management, Bachelor of Education in Home Economics.

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CPA Emmanuel Korir -Deputy Director Finance and Accounts

The Head of Finance and Accounts develops and reviews financial policies and procedures to enhance internal controls as well as ensuring compliance with relevant laws, regulations and procedures in management of financial resources, the office also prepare financial reports to management and advising on financial implications and consequences of management decisions. He holds a Master of Business Administration (Finance), Bachelor of Business Management (Finance & Banking), Strategic Leadership Development Program (SLDP), Senior Management Course (SMC) and Collective Bargaining in Public Service. He is a member of Institute of Certified Public Accountants of Kenya (ICPAK) in good standing.



Mr. Geoffrey Kitetei (Ag. Senior Internal Auditor/Head of Internal Audit)

The Head of Internal Audit develops and ensures implementation of Audit strategies, policies and procedures, prepares risk based annual audits and evaluates progress and effectiveness of action taken to implement audit recommendations received from both internal and external audits. He holds Bachelor of Commerce Degree finance Option. He is a member of Institute of Certified Public Accountants of Kenya (ICPAK) and Institute of Internal Auditors (IIA).



CS. Sylvia Akoto (Ag. Corporation Secretary/ Deputy Director-Legal Services) up to 31st December 2024

The head of Legal Services has the responsibility of driving the Authority's corporate governance agenda, providing advisory services and support to the Board, Board Committee's and Management to facilitate effective strategy execution. She holds an Executive master's in business administration, Bachelor of Law (LLB), Post Graduate Diploma in Law and Senior Management Course (SMC). She is a member of the Law Society of Kenya (LSK) and a Certified Secretary with the Institute of Certified Secretaries (ICS).

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5. Chairperson's Statement

Forward

It is my honour to present this statement as part of the TVET Authority's Annual Report and Financial Statement for the financial year 2024/2025.

The year under review has been both transformative and demanding, marked by significant progress in advancing the Authority's mandate of regulating and coordinating technical and vocational education and training (TVET) in Kenya. Amid dynamic policy shifts and evolving skills demands in the labour market, the Authority has demonstrated resilience, agility, and innovation in delivering its strategic objectives.

Performance Outlook

During the financial year 2024/2025, the term of the Chairperson of the Board of Directors Prof. Florence Indede came to an end in October 2024, in accordance with the provisions of the TVET Act. To ensure a seamless transition, a selection panel was constituted by the Cabinet Secretary, Ministry of Education to oversee the appointment of a new Board Chair. The panel successfully shortlisted applicants, conducted interviews, and submitted the names of suitable nominees to the Cabinet Secretary for Education for concurrence and formal appointment.

The year under review also saw key transitions in the executive leadership following the end of term of the Director General, Dr. Kipkirui Langat, after ten (10) years of dedicated service to the Authority. Dr. Langat's tenure was marked by impactful reforms that enhanced the Authority's regulatory effectiveness and positioned TVETA as a central institution in Kenya's skills development agenda. The Board extends its sincere appreciation for his exemplary leadership and contributions to the TVET sector. To ensure continuity in leadership, the Board appointed Mr. Timothy Nyongesa Katiambo to serve in an acting capacity as Director General. As a Board we are grateful that Mr. Katiambo has provided steady stewardship and continued to advance the Authority's strategic mandate during this transition period. During the year, the Director for Accreditation and Outreach Services Mr. Fred Oanda and the Head of Kisumu Region Office Ms. Susan Debe also exited the Authority upon retirement. The Board wishes them all the best in their future endeavours.

As a regulatory institution mandated to oversee quality and compliance in TVET, the Authority remained firmly committed to ensuring that training institutions across the country meet and maintain the highest standards. Throughout the year, we provided oversight and support in line with national development priorities and in response to the evolving demands of the labour

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market. This commitment was exercised through the diligent implementation of quality audits in both public and private TVET institutions. The Authority audited 350 institutions. These audits served not only as mechanisms for regulatory compliance but also as tools for institutional improvement, fostering a culture of continuous quality enhancement.

The Authority also made significant strides in registration, licensing, and accreditation. During the period, the Authority inspected 837 institutions for registration and licensing and approved 496 CBET curriculum. A notable number of new institutions were registered and licensed during the year, expanding access to technical training in previously underserved areas. To enhance operational reach, the Authority opened the Meru Region Office to serve parts of the Mt Kenya region by taking services closer to the people.

During the year under review, the Board of Directors, in collaboration with the management of the Authority, spearheaded the dissemination of the TVETA Quality Audit Report to stakeholders in Mt Kenya and Central Rift region. These forums provided a valuable platform for engaging with institutional managers, trainers, county government representatives, and other stakeholders on the findings of the audit, areas of compliance, and opportunities for improvement. The sessions also served to reinforce the Authority's commitment to transparency, quality assurance, and continuous institutional development. Through open dialogue and shared insights, the dissemination activities enhanced stakeholder ownership of quality improvement processes and strengthened partnerships across the TVET ecosystem.

The Authority also invested in carrying out research and policy advisory, commissioning studies focused on skills gaps, institutional performance, and training effectiveness. The Authority was able to conduct two research projects on the Assessment of National Polytechnics Readiness to Award National Qualifications and on the Information Management Practises in Kenya TVET Institutions. We also collaborated with one of our partners CICan to carry out an Evaluation of the Training, Learning and Assessment of CBET Programmes supported by the Young African Works in Kenya program. These research outputs are increasingly informing evidence-based reforms and policy decisions within the TVET ecosystem. The Authority also managed to publish the Kenya Journal of TVET Vol. 8 and the TVET Annual Returns Report 2024.

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TVET Sector Outlook

Over the course of the year, the Ministry of Education implemented some transformative policy reforms in the TVET sector aimed at expanding access, improving quality, and aligning training with labour market demands. One of the most significant changes was the rollout of a modular Competency-Based Education and Training (CBET) system, which allows learners to complete short, exam-based units leading to micro-credentials. This approach offers flexibility for upskilling and reskilling, particularly for youth, informal workers, and professionals seeking specific competencies. Alongside this, the Ministry of Education formally launched the Recognition of Prior Learning (RPL) framework, a policy tool that enables individuals with informal or experiential learning to be assessed, recognized, and certified. This marks a major step towards inclusivity and acknowledges the value of practical skills gained outside traditional academic settings. The Authority played a key role in the realization of these two policies and continues to ensure their successful implementation.

Partnerships and Engagements

On the international front, the Authority participated in regional and global initiatives, including organising a one-week WorldSkills Kenya National competition in August 2024 and participated at the WorldSkills International in Lyon, France in September 2024. In the financial year, the Authority also made notable progress in strengthening collaboration and knowledge sharing within the skills development ecosystem. With the support of the International Labour Organization (ILO), TVETA successfully facilitated the formation and operationalization of the Kenya Skills Development Community of Practice (KSD-CoP), a national platform for dialogue, peer learning, and coordination among key stakeholders in the TVET sector. The Community of Practice, which is domiciled at TVETA, brings together representatives from government agencies, industry, development partners, training institutions, and civil society to collectively address challenges and promote best practices in skills development. As we look to the next phase of this important initiative, I wish to call upon all partners—both local and international—to lend their support in sustaining and scaling up the Community of Practice. Continued collaboration and resource mobilization will be essential in strengthening its impact and ensuring that Kenya's TVET system remains responsive, inclusive, and aligned with labour market needs. These collaborations are aimed at elevating the global competitiveness of Kenya's TVET graduates and institutions.

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Financial Review

From a financial perspective, the Authority maintained high standards of fiscal discipline and accountability. All financial operations were executed in compliance with the Public Finance Management Act and applicable guidelines.

During the year under review, the Authority demonstrated prudent financial management and accountability in the utilization of resources, ensuring alignment with its mandate of regulating, coordinating, and promoting quality in the TVET sector. Despite a challenging fiscal environment, the Authority optimized available funds to support key programs, enhance service delivery, and strengthen institutional capacity. Strategic cost-containment measures, coupled with efficient revenue collection, contributed to sustaining operations and funding priority initiatives. This sound financial stewardship underscores the Authority's commitment to transparency and value-for-money, positioning it to continue delivering on its mandate and supporting the Government's broader education and skills development agenda. The financial statements presented herein reflect our commitment to transparency, integrity, and stewardship of public resources.

As we look to the future, the Board reaffirms its commitment to providing strategic direction and policy oversight that will enable the Authority to fulfil its mandate more effectively.

Appreciation

In conclusion, I extend my sincere gratitude to the Acting Director General, management, and staff of the TVET Authority for their tireless efforts and professionalism. I also thank my fellow Board members for their strategic insight and unwavering support. Together, we will continue to champion a TVET system that is relevant, resilient, and responsive to Kenya's development needs.



Chairperson

TVETA BOARD OF DIRECTORS

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6. Report of the Chief Executive Officer

It is my pleasure and great honour to present this statement for the Technical and Vocational Education and Training Authority's Annual Report and Financial Statement for the financial year 2024/2025. I assumed the role of Director General on acting capacity from 1st May 2025, following the end of term of Dr. Kipkirui Langat, who served the Authority with distinction and commitment. I take this opportunity to sincerely thank him for his exemplary leadership, under which the Authority established a strong regulatory foundation and grew its footprint in national skills development. Equally, I thank our Board of Directors for the honour of bestowing me with the opportunity to serve the Authority during the transition period.

Revenue Outlook

During the period under review, the Authority remained steadfast in its mission to regulate and coordinate the development of a competent workforce that meets the demands of Kenya's evolving economy. In line with the Bottom-Up Economic Transformation Agenda (BETA) and the Ministry of Education's reform priorities, we intensified our efforts in policy implementation, institutional oversight, and stakeholder engagement. From the onset, let me take this earliest opportunity to thank the government through the Ministry of Education and the National Treasury for providing conducive policy framework that allowed us to work unconstrained through the unwavering financial support of Kshs 236.8 million. This was in addition to the Kshs 154.3 million collected as A-i-A and Kshs 84.3 million support from development partners. The absorption rate of the allocated funds was 97%.

CBET and RPL Roll-Out

Among the notable achievements was the successful rollout and support of the modular Competency-Based Education and Training (CBET) framework, a major milestone in Kenya's transition to a flexible, skills-based training system. TVETA worked closely with other institutions to facilitate curriculum realignment, capacity building for trainers, and quality assurance in the delivery of modular learning programs. Complementing this was the operationalization of the Recognition of Prior Learning (RPL) framework, which enables individuals with informal or experiential learning to gain formal certification. The Authority provided oversight for piloting RPL implementation and supported institutional readiness, particularly in collaboration with industry stakeholders. This initiative enables individuals who have acquired skills through informal or non-formal means—such as artisans and youth in the informal economy—to be assessed, certified, and integrated into the formal training and

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employment ecosystem. The implementation of RPL represents an important step in unlocking the full potential of Kenya's workforce. The Authority provided the policy direction and by ensuring that the implementation of RPL aligns with national education and training standards. We also played our role by accrediting the institutions that applied to offer RPL services by ensuring that such institutions meet the required standards, have qualified assessors, and possess the necessary infrastructure to carry out credible and competency-based assessments. Working closely with the Ministry of Education and the Kenya National Qualifications Authority (KNQA), TVETA ensured that RPL is fully integrated within the broader Kenya National Qualifications Framework (KNQF), allowing for seamless progression and mobility within the education and labour market systems.

Quality Assurance

In fulfilling our regulatory mandate, the Authority conducted comprehensive quality audits in licensed TVET institutions, with a focus on compliance, governance, and instructional quality. The Authority developed three quality assurance tools, accredited 4,447 trainers, assessors and verifiers. We also inspected for accreditation 837 TVET institutions surpassing our target of 415. The hike in inspection was largely due to more institutions seeking accreditation for CBET programs. Additionally, we evaluated all the 496 CBET curricula that we received and undertook the recognition and equation of 101 TVET qualifications. Further, the Authority was able to carry out three research studies on the TVET sector and published Volume 8 of the Kenya Journal of TVET and held two stakeholder engagements in Mt Kenya and Rift Valley regions.

As part of our unwavering commitment to upholding quality standards and enforcing compliance across the TVET sector, the Authority took decisive regulatory action against institutions operating outside the provisions of the TVET Act, Cap 210A. In the 2024/2025 financial year, TVETA, working in collaboration with National Government Administration officers (NGAO), closed Cambridge Universal College, Isebania branch, and YOLIFA Institute of Business Studies in Rongo Town for operating in violation of established legal and quality requirements. These enforcement actions underscore the Authority's zero-tolerance approach to non-compliance and its dedication to protecting learners from substandard training. By ensuring that only duly accredited institutions operate, TVETA continues to safeguard the integrity of the TVET system and reinforce public confidence in the quality and credibility of technical training in Kenya. These audits continue to serve as key tools for improvement and accountability within the training ecosystem.

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CPD Trainer Standards Development

In response to the existing gap in the regulation and coordination of Continuous Professional Development (CPD) for TVET trainers in Kenya, the Authority, in partnership with key stakeholders, initiated the development of the TVET Trainers CPD Standard and Guidelines during a national workshop held in the 2024/2025 financial year. This initiative builds upon the ongoing formulation of the CPD Policy for TVET Trainers, which has reached an advanced stage. The development of the Standard aims to provide a structured framework for enhancing trainer competencies, ensuring consistency in professional development, and improving instructional quality across institutions. The workshop brought together a diverse group of stakeholders, including representatives from public and private TVET institutions, the Directorate of TVET, the Directorate of Labour and Skills Development, county governments, and industry organizations. This collaborative approach reflects TVETA's commitment to strengthening trainer professionalism and aligning skills development with national and global standards.

Performance Contracting

During the financial year 2024/2025, the TVET Authority hosted a team from the Public Service Performance Management Unit (PSPMU) for the moderation of the 20th Cycle Performance Contract for FY 2023/2024. The exercise, which involved verification of evidence against set targets, confirmed the Authority's very good performance for the period under review. In the same spirit of strengthening institutional capacity and nurturing talent, the Authority also held a two-day induction programme for five interns deployed under the Public Service Internship Program (PSIP) Cohort VII by the Public Service Commission. The induction aimed to familiarize the interns with the Authority's operations, enabling them to gain relevant skills, knowledge, and practical experience during their one-year placement.

International relations and Partnerships

During the year under review, the Director General hosted several international delegations on benchmarking visits aimed at strengthening regional cooperation in technical and vocational education. These included a team from Boitekanelo College in Botswana seeking to understand Kenya's regulatory framework for technical health programmes, a delegation from the Republic of Congo exploring potential collaboration and twinning with the Oyo Technical Training Institute, and a team from Eswatini benchmarking Kenya's TVET regulatory model. In furthering cross-border partnerships, the Director General also signed a Memorandum of Agreement with Dr. Meshack Tjirongo, Rector of Maharero Technical University of Namibia, committing

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TVETA to support the development of a training and capacity-building framework for staff at the institution.

The Authority also had a fruitful engagement with our partners who supported our activities. We celebrate our partners who supported us in our endeavours, especially in capacity building. In the same period, we marked a significant milestone with the official launch of the Kenya Skills Development Community of Practice (KSD-CoP), a national platform established to promote collaboration, knowledge sharing, and coordinated action among stakeholders in the skills development ecosystem. Supported by the International Labour Organization (ILO), the launch of KSD-CoP reflects the Authority's commitment to fostering inclusive dialogue and building a more coherent, responsive, and future-ready TVET system. During the year under review, KSD-CoP held two breakfast meetings to discuss the Implementing Recognition of Prior Learning in Kenya and the Quality Apprenticeships in Kenya.

WorldSkills Competition

During the Financial Year 2024/2025 we held the WorldSkills Kenya National Competition in August, in which over 140 students from 48 TVET institutions competed in 17 skill areas. The competition was held at the Kenya School of TVET, Boma International Hospitality College and at the Dedan Kimathi University of Technology (DeKUT). The event was graced by the Education Cabinet Secretary Hon. Julius Ogamba as the Chief Guest. Later in September, we took a team of 8 Kenyan students to compete in seven skill areas during the 47th WorldSkills International Competition in Lyon, France. Kenya was among the 70 countries with over 1400 participants competing in 64 skills. The competition exposed our trainers and trainees to skills competitions, helped us to improve the quality of the TVET system as well as put Kenya on the global map of skilled workforce.

Operational Performance and Outlook

From a financial standpoint, I am pleased to report that the Authority continued to manage its resources prudently and in compliance with the Public Finance Management Act. The financial statements presented herein reflect our commitment to accountability, value-for-money, and efficient service delivery.

Generally, there was enhanced stakeholder awareness, which positively affected the customer satisfaction level, greater compliance with regulatory standards as seen in the comprehensive quality audit report FY 2023/2024 and accreditation reports. It enhanced efficiency in service

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delivery through the MIS as well as reduction in complaints made against our operations as we realize our mandate. However, the Authority's efforts were affected by a few challenges including increased cost of operations and budget constraints.

Going forward, the Authority shall continue the implementation of the Strategic Plan 2023 - 2027 by strengthening regional offices and enhancing compliance and enforcement initiatives. In this financial year we opened our fourth regional office in Meru to serve our clients in Mt Kenya East region. The Authority will also continue to strengthen our global partnerships and exploring new funding opportunities. Equally, we will continue to invest in our staff development and organizational capacity.

As we close the financial year, I extend my appreciation to the Board of Directors for their continued guidance, the Ministry of Education for its strategic support, and our development partners for their collaboration. Most importantly, I commend the entire TVETA team for their resilience, professionalism, and dedication to excellence. Together, we will continue to advance our vision of a vibrant and responsive TVET system that empowers Kenya's youth, supports innovation, and accelerates socio-economic transformation.



Mr. Timothy Nyongesa Katiambo
Ag. Director General/ CEO

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7. Statement of Performance against Predetermined Objectives for FY 2024/2025

The Strategic Plan 2023–2027 outlines a set of distinct strategic goals designed to support the execution of TVETA’s mandate and functions as defined in the TVET Act, CAP 210A. These goals respond to prevailing challenges and align with the expectations of key stakeholders. The strategic goals are as follows:

- i. **Strategic Goal 1:** Improved quality and relevance in TVET;
- ii. **Strategic Goal 2:** Enhanced Access, Equity and Inclusivity;
- iii. **Strategic Goal 3:** Strengthened governance and management;
- iv. **Strategic Goal 4:** Sustainable Funding and Financing;
- v. **Strategic Goal 5:** Improved Technology Integration in service delivery and knowledge management.

In the Financial Year 2024/2025, the Authority prepared its Annual Work Plan and Performance Contract (PC) based on the five strategic goals. This ensured that all planned activities directly contributed to the realization of the Authority’s core mandate, while also responding to stakeholder needs and sector priorities.

To ensure accountability and continuous improvement, the implementation of the Annual Work Plan and the Performance Contract (PC) was monitored and evaluated both quarterly and annually and reports filed with the Public Service Performance Management Unit (PSPMU). This monitoring and evaluation aimed to track the Authority’s progress, identify performance gaps and provide timely feedback for corrective action. The evaluations, found that TVETA had successfully met its performance targets across all five strategic goals for the FY 2024/2025 as summarized in Table 1:

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Table 1: Performance against Predetermined Objectives for FY 2024/2025

Projected Output	Activities	Key performance indicators	Target	Achievement
Strategic issue 1: Quality and Relevance				
Strategic goal 1: Improved quality and relevance in TVET				
Department specific quality audit tools	Develop department specific quality audit tools	No. of department specific quality audit tool	4	Five (5) specific quality audit tools were developed for the following programmes: <ul style="list-style-type: none"> • Hospitality • Fashion and Design • Leather goods, Footwear and Upholstery • Leather processing • Agriculture and extension
Regulatory Standards	Develop regulatory standards	No. of regulatory standards	3	Three regulatory standards were developed which include: <ul style="list-style-type: none"> • In-Company Trainers Standards and Guidelines • Standard and Guidelines for TVET Trainers CPD: • Standard and Guidelines for TVET programmes admission clusters
Quality Assurance tool	Develop Quality Assurance tools	No of Quality Assurance tool developed	2	Three (3) quality assurance tools developed which include: <ul style="list-style-type: none"> • Implementation tool for dual training standards and guidelines • Implementation tool for Entrepreneurship and Incubations Centres standards and guidelines • Implementation tools for safeguarding and inclusion standards and guidelines
Online accreditation registers updated	Update online registers of accredited institutions, trainers and programs	Updated online registers of institutions, trainers and programs	100%	The register of Institutions, trainers and programs was updated and uploaded on the website. Trainers: https://www.tveta.go.ke/accredited-tvet-trainers-assessors-and-verifiers/ Institutions: https://www.tveta.go.ke/accredited-tvet-institutions/

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Projected Output	Activities	Key performance indicators	Target	Achievement
Trainers, assessors and verifiers accredited	Accredit trainers, assessors and verifiers	No of trainers, assessors and verifiers accredited	4,447	A total of 10,029 applications were received and evaluated. 4,447 were licensed and 1,282 applicants did not meet the minimum qualification requirements. 4,300 applications were sent back for review. The main reasons for review included incomplete documentation, incorrect areas of specialization and attaching academic documents that were not certified.
Institutions inspected and accredited	Inspection of TVET institutions for registration and licensing	No institutions inspected	410	837 institutions inspected for registration and licensing. Variance caused by more institutions seeking accreditation for modularized programs.
				330 institutions were assessed for renewal. The documents relied on in the assessment for renewal were land ownership documents, public health inspection report and other compliance reports.
CBET Curriculum evaluated	Evaluate TVET curricula	Percentage of curricula evaluated	100%	344 CBET Curricula were received and all of them evaluated. Further, the Authority received 152 CBET Curricula and Occupational Standards from a consortium of 29 National Polytechnics. All the 496 curricula met the minimum requirements for CBETA standards and were approved.
Recognition and Equation of TVET Qualifications	Undertake recognition and Equation of TVET Qualifications	Percentage of requests for recognition and equation processed.	100%	101 requests for recognition and equation of TVET qualifications were processed. Out of the 101 applications 79 were recognized while 22 applications were not recognized. Reasons for not recognizing them included internal qualifications, unaccredited courses, and unmet entry requirements.
Trainers Capacity developed on quality assurance	Capacity develop Trainers on Quality assurance	No. of trainers' capacity developed on Quality assurance	400	701 Internal Quality Assurance officers trained against a target of 400 officers. The target exceeded due to requests for capacity development by some stakeholders supported by development partners.

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Projected Output	Activities	Key performance indicators	Target	Achievement
TVET Board Members & Managers capacity developed	Capacity of TVET Board Members & Managers	No. of TVET Board Members & Managers capacity developed	300	340 Board Members & Managers capacity developed on Quality Leadership, Governance and Management. Target exceeded due to support from development partners.
Quality Audits conducted	Undertake quality audit of TVET institutions	Number of institutions audited	350	Quality Audit carried out in 350 institutions.
Compliance and Enforcement	Investigate and take action on non-compliance in TVET	% of non-compliance and enforcement investigations undertaken	100%	<ul style="list-style-type: none"> Investigative audit was conducted in Cambridge Universal College-Isebania Campus, YOLIFA College, Baraton College, Knowledge Springs Technical Training Institute, Thika School of Medical and Health Sciences, Topmax College and NAKS City TTC. Cambridge Universal College and YOLIFA College were closed for noncompliance. Knowledge Springs ceased operations while the rest were advised accordingly
CBET Assessments monitored	Monitor CBET assessment in sampled institutions	Number of institutions monitored	15	Monitoring of CBET assessment was done in 47 institutions. Further 5 institutions were monitored for RPL assessment.
TVET stakeholder consultative forums	Hold regional TVET stakeholder consultative forums	No of regional Stakeholder Engagement forums	2	Two (2) regional stakeholder engagement forums were held in at Meru County on 8 th to 11 th July 2024 and in Nakuru County from 25 th to 26 th June 2025. Participants included CECMs, Chief Officers, County Directors of VET, Principals of institutions and National Government Administration Officers.
Strategic issue 2: Access, Equity and Inclusivity				
Strategic goal 2: Enhanced Access, Equity and Inclusivity				
Promote TVET career guidance and counselling in collaboration with stakeholders	Career guidance and counselling initiatives	No. of initiatives on career guidance	2	Six (6) Career guidance activity conducted at Co-operative University of Kenya, Embu TVET institute, Kisiwa TTI, PC Kinyanjui TTI,

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Projected Output	Activities	Key performance indicators	Target	Achievement
				Nyandarua NP and Nairobi Education Africa Fair.
Publication of KJ-TVET Vol 8	Publish Vol. 8 of the KJ-TVET	No. of volumes published	1	The Kenya Journal of TVET Vol.8 was published
Identify and conduct priority research to fill data gaps in TVET	Conduct approved research projects	No. of approved research reports	2	Three (3) research projects conducted: <ul style="list-style-type: none"> • National Polytechnics Readiness to Award National Qualifications • Information Management Practices in Kenya TVET Institutions. • Evaluation of the Training, Learning and Assessment of CBET Programmes supported by the young African Works in Kenya program.
Manage institutional annual returns data	Collect and analyze institutional annual returns data	No. of TVET Annual Returns Report	1	Institutional annual returns were collected and TVET Annual Returns Report 2024 published
Strategic issue 3: Governance and management				
Strategic Objective: Strengthened Governance and Management				
Youth Internships	Offer youth internships	No. of interns engaged	5	5 youths engaged on internships
Youth Attachments	Offer attachments	No. of attaches engaged	14	14 youths engaged on attachment
Competency Development	Address the identified skills gaps through capacity building staff members.	No. of staff capacity build.	20	Twenty (20) staff trained on the Continuous Professional Development (CPD) course
Access to Government Procurement Opportunities	Allocate 30% of the annual procurement budget to Youth, Women and PWD's	Amount allocated to women, youth and PWDS	48,353,737	Kshs. 69,503,709 awarded to Youth, Women and Persons with Disabilities. Additional funds received during supplementary budget
	Reserve 2% out of the 30% procurement	Amount allocated to PWDS	967,074	A total of procurement opportunities worth Kshs. 1,359,506.00 was awarded to PWDs. Additional funds received during supplementary budget

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Projected Output	Activities	Key performance indicators	Target	Achievement
	budget for PWDs			
Promotion of Local Content in Procurement	Allocate 40% of the annual procurement budget for locally produced goods and services	Amount allocated to local content	64,471,649	Procurement opportunities worth Kshs. 112,035,492 allocated to local content and quarterly reports submitted to Ministry of Investments, Trade and Industry.
Productivity Mainstreamed	Develop Productivity Metrics	Percentage completion of Metrics development	100%	Productivity metrics developed
	Collect productivity measurement data	Percentage completion of data collection	100%	Productivity data collected and validated
Institutional Policies	Develop institutional policies	No. of policies developed	3	Three policies developed; <ul style="list-style-type: none"> • Risk management Policy • Monitoring and Evaluation Framework • Stakeholders Engagement Framework
Strategic issue 4: Funding and financing				
Strategic goal 4: Sustainable Funding and Financing				
Resource mobilization	Implement resource mobilization strategy	Percentage implementation of resource mobilization strategy	100%	Resource mobilization strategy being implemented by the resource mobilization committee
Preparation of Financial statements Quarterly and Annually	Prepare financial statements	Percentage completion of financial statements preparation	100%	Financial Statements for FY 2024-2025 prepared
Revenue collection	A-in-A (Kshs.)	Funds collected	Ksh. 150,000,000	Ksh. 154,352,339 collected from Accreditation fees, Quality Assurance fees, Recognition & Equation of qualifications and Collaborations & Research.
Payment of Bills	Ceiling for Pending Bills as a proportion of	% of pending bills	0	The Authority does not have any pending bills.

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Projected Output	Activities	Key performance indicators	Target	Achievement
	the total approved budget			
Strategic issue 5: Technology Integration and Knowledge Management				
Strategic goal 5: Improved Technology Integration in service delivery and knowledge management.				
Services onboarded on e-citizen.	On-board customer facing services on the e-citizen platform.	No. of service onboarded on e-citizen	3	Application for accreditation of trainers, assessors and verifiers onboarded to the e-citizen platform
Processes re-engineered	Re-engineering the client facing services	No. of service re-engineered	2	Re engineered two (2) processes: <ul style="list-style-type: none"> • Recognition and Equation of Qualification • Quality Audit
Digitization of services	Digitalize the Re-engineered services	No. of serviced digitized	2	One (1) Recognition and Equation of Qualification process re-engineered and Digitized.

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8. Corporate Governance Statement

The Authority is committed to ensuring compliance with the principles of corporate governance as enshrined in the Constitution of Kenya 2010, the State Corporations Act, Cap (446), TVET Act Cap 210A, and the Mwongozo Code of Conduct for State Corporations. The Authority conducted its operations in adherence to the principles of Corporate Governance such as transparency and disclosure, accountability, risk management, internal controls, ethical leadership and good corporate citizenship.

The Role of the Board

The Board is collectively responsible for the effective implementation of the Authority's vision, strategic direction, its values and governance. The role and responsibilities of the Board are detailed in the TVET Act, Mwongozo code of governance for state corporations, the strategic plan, the annual work plan and the Board charter. New members once appointed are taken through a comprehensive induction programme and provided with the relevant reference materials for them to familiarise themselves with their roles and responsibilities as outlined in the law.

Board Size, Composition and Appointment

The Board consists of nine (9) directors out of whom six (6) are independent non-executive directors including the Chairperson. The constitution of the TVETA Board is stipulated under Section 8(1) of the TVET Act Cap 210A. It is composed of the Chairperson, five (5) independent directors as per section 8(1)(e) of the TVET Act and two (2) alternate directors representing the CS National Treasury and the PS State Department for Vocational and Technical Training as well as the Director General. The Board composition draws a good skills mix, experience and proficiencies in various fields as stipulated in the Act. The term of the Chairperson come to an end on 6th October 2024 with no appointment made to date, however the recruitment process was undertaken during the financial year and a report presented to the Cabinet Secretary for Education for further action.

Board Charter

The Board Charter outlines roles and responsibilities of the Board and its members, appointment, terms of the Board members, conduct of meetings, terms of reference for the committee's, conflict of interest among others. The Charter is premised on the Mwongozo code of governance for state corporations and best Corporate Governance Practices

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Board meetings and attendance

Cumulatively, during the FY 2024/2025 the Board held sixteen (16) meetings as summarised below:

Table 2: Number of meetings attended by individual Board members out of the total number of meetings held

Name	Board Position	FB	FGPC	TC	ARC	Other
Prof. Florence Indede	Chairperson	1/4	-	-	-	3
Ms. Esther Gacicio	Independent Director	4/4	4/4	3/4	-	9
Ms. Winnie Mwalimu	Alternate to CS National Treasury	3/4	3/4	-	4/4	7
Eng. Dr. Edward Odhong	Independent Director	4/4	-	4/4	4/4	9
Dr. Keter Julius	Independent Director	4/4	-	4/4	-	9
Mrs. Elizabeth Muchane	Independent Director	4/4	4/4	4/4	-	10
Mr. Hassan R. Sumba	Independent Director	4/4	-	-	4/4	10
Mr. Benson Mureithi	Alternate to PS-State Department-TVET) from 13 th March 2024	3/4	4/4	-	3/4	9
**Ms. Valerie Akinyi	Co-opted member of the Technical Committee CoG Representative	-	-	2/4	-	-
**Mr. Victor Momanyi	Representative-ISC	1/4	-	-	-	-
Dr. Kipkirui Langat	Director General/Board Secretary	4/4	4/4	4/4	-	9
Timothy Nyongesa Katiambo	Ag. Director General/Board Secretary	-	-	-	-	2

** Indicates meeting attendance by the member was on invitation and is not a member of the committee.

NB: During the year, the term of the Chairperson ended on 6th October 2024.

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY**Annual Report and Financial Statements for the year ended June 30, 2025****Table 3: Other Meetings**

No	Date	Meeting Name
1	17/07/2024	Celebration of TVET @ 100, held at the Kabete National Polytechnic.
2	09/08/2024	Board Evaluation Hybrid meeting
3	19/08/2024	WorldSkills National Competition at the KSTVET from 19-23 August 2024
4.	19/09/2024	Special Finance & General-purpose Committee meeting
5.	20/09/2024	Special Audit & Risk Committee Meeting
6.	27/09/2024	Special Full Board Meeting
7.	18/11/2024	Board retreat held at the SAWELA lodge Naivasha from 18 –21 November 2024
8.	22/11/2024	Special Board meeting held at SAWELA lodge Naivasha.
9.	09/05/2025	Special Board meeting for handing over to the Ag. Director General
10.	13/05/2025	Virtual meeting of all Board members of State Corporations with the Chief of Staff and Head of public Service.
11.	28/05/2025	Virtual meeting of Chairpersons of Audit Committees of State Corporations with the Chief of Staff and Head of public Service.

Board Committees

To ensure efficiency and effectiveness in executing its mandate of providing strategic direction and oversight, the Board has three (3) constituted committees. The constitution of the Committees took into consideration diversity of members, skills, expertise, and experience required in the execution of their responsibilities. The Committees operate in accordance with specified terms of reference. The constituted committees are the Audit and Risk Committee, the Technical Committee and the Finance and General-Purpose Committee

Board Remuneration

Board remuneration and payable allowances are determined by the Salaries and Remuneration Commission and circulars issued by the relevant Government agencies from to time to time. Details of Board and committee allowances are included in these financial statements.

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Table 4: Board remuneration schedule for FY 2024/2025

No	Name	Remuneration (Kshs)
1.	Prof. Florence Indede	1,150,052
2.	CPA. Benson Kinyua	798,400
3.	Ms. Winnie Mwalimu	1,254,600
4.	Mr. Hassan Sumba	2,544,800
5.	Eng. Dr. Edward Odhong	2,644,080
6.	Dr. Julius Keter	2,491,551
7.	Ms. Njambi Muchane	1,755,649
8.	Dr. Esther W. Gacicio	1,293,400
9.	Mr. Victor Momanyi	20,000
10.	Ms. Valarie Akinyi	44,000
	TOTAL	13,996,532

Board Evaluation and Performance

The Board evaluation is conducted annually, to assess the performance of the Board collectively and the effectiveness of individual board members. It assesses effectiveness on the oversight role of the Board, execution of the fiduciary duties and performance of the individual members as outlined but not limited to the Board Charter. The State Corporations Advisory Committee (SCAC) facilitated an objective performance evaluation of the Board during the year. In addition, the Board evaluated the Director General/CEO, the Corporation Secretary and the Head of internal Audit.

Succession Planning

TVETA has established a well thought out succession plan aimed at ensuring business continuity at all levels of the Board and Management. The terms of the members of the Board are staggered to end at different times.

Conflict of Interest

Directors who have an interest on a matter under deliberations are required to inform the Board of any conflicts or potential conflicts of interest they may have. To avoid the conflict, they are required to refrain from participating in any deliberations with respect to the matter of conflict. The Authority maintains a conflict of interest register which is made available in every meeting.

Ethics and Code of Conduct

The Authority demonstrates a positive ethical culture of maintaining the highest level of integrity in the conduct of its business and a commitment to fairness, accountability and transparency and holds itself and its employees to the highest standards of ethical conduct. The staff of the Authority are guided by the code of conduct and ethics which is a reference point for value-based decision making

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and expected behaviour. The code of conduct and ethics is the main tool that enables the Board to consolidate and strengthen a culture of integrity and openness to achieve its vision and facilitate the Board in implementing its mandate.

Board Induction and Training

Upon appointment of the five newly elected Directors, the Board of Directors underwent a comprehensive induction programme and were provided with a comprehensively in-house tailored induction programme covering the Authority's mandate, operations and regulatory framework to acquaint them with their roles and responsibilities as well as the Authority's strategy and operations. An induction pack was issued that encompassed the TVET Act, Mwongozo code of governance for state corporations, the Strategic Plan, Board and committee charters, Organizational Structure, and information about the directorates.

Additionally, the Board members are regularly trained and updated on legal and regulatory changes, best governance practices, the dynamic business environment, business and commercial risks and other matters that may be of interest in the execution of their role. In the period, various capacity building programmes focusing on leadership, corporate governance, finance, risk and other relevant areas were conducted for the Board. Each year the Board of Directors prepares a training calendar where specific training needs are identified and scheduled.

Governance Audit

A Governance Audit is an independent assessment of an organization with a view to expressing an opinion on the adequacy and effectiveness of the organization's policies, systems and practices within the legal and regulatory framework and in line with global best practices on corporate governance for the interest of the stakeholders. The Board had scheduled to carry out a Governance Audit in the financial year 2024/2025, however due to budgetary constraints, this was not done and was rescheduled to the next financial year.

The audit will focus on understanding of the Authority's business and governance issues and will involve assessment of the following elements of corporate governance: -

- a) Ethical leadership and strategic management
- b) Transparency and disclosure
- c) Compliance with laws and regulations
- d) Financial reporting
- e) Board independence and governance

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- f) Board policies, systems, practices, and procedures
- g) Stakeholder value enhancement
- h) Corporate social responsibility and investment; and
- i) Sustainability

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9. Management Discussion and Analysis

9.1 Introduction

This section provides the management’s report on the operational and financial performance of the Authority during the period. This includes the Authority’s compliance with statutory requirements, major risks facing the organisation, material arrears in statutory and other financial obligations, review of the economy, review of the sector and future developments as well as other information considered relevant to the users of the financial statements.

9.2 Management Report on Operational and Financial Performance.

The Authority is currently implementing the Strategic Plan 2023-2027 and form the basis for preparation of the harmonized budget, annual work plan and performance contract, and procurement plan. The strategic plan articulates TVETA’s vision, mission and core values. The objectives, strategies and output/outcome that TVETA aims to achieve are anchored on five Key Result Areas (KRAs) which are linked to the Strategic Goals and Issues. The strategic model for the Authority for the period 2023-2027 is shown in table 5.

Table 5: TVETA Strategic Model

Vision:	Strategic Issue	Strategic Goals	Key Result Areas
To deliver competent workforce for sustainable development	Quality and Relevance	Improved quality and relevance in TVET	Quality TVET
			Relevant TVET
	Access, Equity and Inclusivity	Enhanced Access, Equity and Inclusivity	TVET Advocacy and Rebranding
			Training programmes accreditation
			TVET in Emergencies and post crisis recovery
			Inclusivity in TVET
Governance and Management	Strengthened governance and management	Organizational Capacity	
		Funding and Financing	Resource Mobilization and Accountability
			Technology Integration and Knowledge Management
To develop and implement a TVET system that meets national needs and aspirations	Improved Technology Integration in service delivery and knowledge management.		

The Authority has continued to make impressive strides in the realization of its mandate as it entrench TVET reforms through service delivery digitalization, enhanced accreditation, research and strengthening institutional capacity as well as resource mobilization which grew by approximately KShs. 50 million in 2024/25.

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Further, the Authority continued mainstreaming productivity by developing the Productivity Mainstreaming Strategy to guide implementation of the identified metrics, collection of productivity data and computing the productivity index which is targeted to improve to 2.3 by end of FY 2024/2025 from 1.598 in the FY 2023-2024. The objective is to continuously mainstream quality management practices and offer exceptional customer experience in our endeavour to achieve a competitive TVET system delivering competent workforce for sustainable development.

TVETA is keen to maintain its frontline position in the implementation of TVET reform agenda which started in earnest with the enactment of the TVET Act CAP210A. This commitment is at the centre stage of its strategic planning, operations and budgeting.

9.3 Monitoring and Evaluation

The TVETA Board provides oversight and strategic leadership in the fulfilment of the Authority's mandate and through management has put in place a robust Monitoring and Evaluation (M&E) system to track and assess the realization of the goals and initiatives in the Strategic Plan 2023 – 2027, in its aspiration *"To deliver a competent workforce for sustainable development"*.

TVETA undertakes M&E to, inter alia, evaluate progress in implementation of the KRAs as well as receive feedback from stakeholders on its provision of quality assurance services, identify challenges in implementation and identify remedies for continuous improvement. The Authority undertook M&E inspection in 1187 TVET institutions for accreditation and compliance as per section 33 of the Act. To enhance M&E, management has developed a Monitoring and Evaluation Framework aligned to track implementation of Strategic Plan 2023-27.

Further, the Authority received annual self-evaluation reports from registered institutions as envisioned in section 41 of the Act. The analysis of the data submitted by institutions has been published as Annual Returns Report. The Returns shows that there were 614,816 trainees enrolled in TVET.

9.3 Compliance with Statutory Requirements

The Authority is required to adhere to a set of laws, regulations, and guidelines that govern all organizations operating in the country. This was observed and maintained during the year under review as evidenced by the availability of current compliance certificates acquired through timely and accurate submission of all applicable statutory deductions and returns to the relevant authorities.

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This has enabled the Authority's operations to continue uninterrupted by eliminating disruptions which may be occasioned by legal actions, fines, penalties, in depth audits, and the inability to access critical services from third party providers. In addition, statutory compliance boosts the image of the Authority in the eyes of the public and gives confidence to its development partners and other stakeholders in forging long lasting partnerships and collaborations.

Specifically, the Authority prepared and submitted the annual budget, monthly reports, quarterly reports and financial statements to the State Department of TVET and the National Treasury through the Government Investment Management Information System. In addition, VAT/Income Tax withholding, PAYE, NSSF, SHIF, Affordable Housing Levy and NITA levy were submitted to the relevant government agencies.

Further, Quarterly performance reports were submitted to the regulating agencies including Commission on Administrative Justice, National Gender and Equality Commission, Ethics and Anti-Corruption Commission, Public Procurement Regulatory Authority, National Transport Safety Authority, National Syndemic Disease Control Council and National Council for Persons with Disability.

9.4 Risk Management

The Authority's Risk Management Framework, as outlined in the 2023-2027 strategic plan, integrates risk management into governance and performance management at both strategic and operational levels. It aims to proactively address anticipated risks to achieve set objectives. Key structures include:

Audit and Risk Committee of the Board: Oversees risk management and governance.

Risk Management Committee: Comprises risk champions from all functional areas including regional offices to ensure comprehensive risk coverage.

Internal Audit Division: Supports risk assessment and monitoring.

Every project and activity, regardless of the scale, undergoes continuous risk assessment, with risks classified based on key result areas. This comprehensive approach ensures all departments align with the Authority's objectives through proactive risk management. A summary of the key risks that were ranked as extreme and their corresponding mitigation measures are tabulated below.

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Table 5: Risks

Strategic Area	Risk Description	Risk Treatment/ controls
Quality and Relevance	Non-compliance of registered TVET Institutions to quality standards	Enhance follow up on non-compliant institutions through letters, telephone calls, webinars etc Provision of applicable TVET standards to institutions free of charge
	Increase in number of institutions operating without registration/ with expired registration	Track compliance to service charter implement resource mobilization strategy, configure MIS to prompt institutions to apply for renewals of registration
	Delayed accreditation of trainers, assessors, and verifiers	Engage more staff, Continued MIS Testing and ensure all lapses in the functionality are addressed by the developers
	Poor quality curricula	Create subject panels comprising of experts to support curricula evaluations, Identify and review affected curricula,
	Non-current online accreditation register	ICT to prepare an MIS audit report to ascertain whether an upgrade or Investment in a new MIS is necessary
	Weaknesses in specific training programmes implementation not addressed leading to poor quality training	Fast track development of Programme specific quality audit tools and guidelines
	Governance and Management	Loss of some functions undertaken by TVETA

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Strategic Area	Risk Description	Risk Treatment/ controls
	Loss of Jobs	Redesignate officers likely to be affected into departments undertaking core functions, sensitization of all staff on the merger and mapping of staff to various functions
	Underutilization of regional offices	Advocate for need for devolving services to regions in all engagements during merger discussions
	Overwhelmed staff/ Delays in service delivery	Follow up on approvals
	High Staff turnover/ Demotivated staff	Review HR manual and career guidelines to provide for progression
	Compromised road safety	Inspect Authority vehicles after service, replace old fault prone fleet, change service providers for better service
	Procurement of goods and services at inflated prices (No value for money)	Develop TVETA price index for 2024-2025 financial year
Funding and Financing	Receiving qualified or adverse audit report from OAG	Staff sensitization, Capacity building, Adhering to applicable procedures, policy and legal frameworks
	Reducing exchequer allocation	Implementation of resource mobilization strategy
Cross Cutting Risks	Poor perception of the Authority/ tainted reputation	Conduct periodic legal compliance audits, renew ISO Certification, invest in a robust MIS
	Organization existential threats	Enhance participation in drafting of Education bills
	Encroachment on TVETA mandate by other institutions	Hire Legal Officer and strengthen outreach services
	Weak TVET Regulation	Lobby for all functions to be transferred to the new regulatory entity

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Strategic Area	Risk Description	Risk Treatment/ controls
	Reduced staff productivity	Enhance sensitization of staff on the merger, share developed HR instruments with all the staff, conduct internal stakeholder engagement during HR instrument development

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10. Environmental and Sustainability Reporting

10.1 Introduction

The national goals of development, and the legislative and policy framework provide overarching guidance to the Authority in delivering its mandate through implementation of strategies founded on the following core values: Integrity, Professionalism, Accountability, Public participation, Teamwork and Efficiency.

Below is a brief highlight of the Authority's achievements in the following four sustainability pillars: sustainability strategy and profile, environmental sustainability, employee welfare and marketplace practices

10.2 Sustainability strategy and profile

To ensure sustainability and optimal performance, the Authority continued to strengthen its resource mobilization and utilization strategies by implementing resource mobilization strategy; strengthening development partner engagement; strengthening engagement with government, industry and other stakeholders. Further, TVETA adopted cloud computing (Office 365) which enabled staff to access information remotely and even collaborate in information processing and report writing or document development.

In line with the Presidential Directive, the Authority also rolled out a business continuity strategy by onboarding client-facing services onto the e-Citizen platform. The following services were successfully integrated:

- i. Application for accreditation of trainers
- ii. Application for accreditation of assessors
- iii. Application for accreditation of verifiers

This business continuity strategy is underpinned by a robust Monitoring and Evaluation (M&E) framework, a quality management system, and a systematic risk management approach.

To enhance the Customer Satisfaction Index, the Authority has prioritized the mainstreaming of productivity across its operations. In the FY 2024/2025, a comprehensive productivity strategy was developed, metrics data was collected and a productivity index computed. These initiatives are part of the Authority's broader commitment to embedding quality management practices and delivering outstanding customer experiences, ultimately supporting the development of a competitive TVET system that produces a competent and sustainable workforce.

10.3 Environmental performance

The Authority remains fully aligned with National climate action priorities as outlined in the BeTA and the rallying call by HE the President to grow 15 billion trees by 2032. TVETA is keen to play a proactive role in the national green revolution and has initiated programmes to ensure environmental sustainability in liaison with TVET providers. In the FY 2024/2025 TVETA led a multi stakeholder team in planting 2,110 trees at the Mwea TVC in Kirinyaga County. The institution played a crucial role in selecting tree species that were not only environmentally beneficial but also served as learning tools for students in understanding various aspects of horticulture and ecology.

Table 6: Environmental sustainability table (Trees planted by Category)

No	Category	Quantity
1	Indigenous	1,000
2	Exotic	800
3	Fruit trees	300
4	Ornamental Trees	10
Total		2,110



Fig 1: Greening TVET Sensitization Forum

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Figure 2: TVET Authority, Deputy Director Strategy and planning planting a commemorative tree



Figure 3: TVET Authority staff planting trees



Figure 2: Members of the community planting trees



Figure 3: Section of invited stakeholders in action

The Authority has adopted environmentally sustainable practices aimed at minimizing its ecological footprint. These include the prudent use of printing paper guided by a 'print-only-when-necessary' approach, double-sided printing, and the increased use of electronic document exchange to reduce paper consumption. Additionally, measures have been put in place to limit electronic waste disposal, consolidate water dispenser usage, and apply the 'Just-in-Time' inventory management philosophy to avoid excessive stockpiling in stores.

Further, the Authority's MIS allows institutions and trainers to generate registration certificates and licences from their end. TVETA is also UNESCO-UNEVOC centre implementing the greening of TVET as guided by UNESCO Strategy, the Authority has also signed an MOU with the ICT Authority to have TVET Institutions as e-waste collection centres.

10.4 Employee Welfare

Employee welfare at TVETA comprises of various plans, policies, and practices aimed at improving the well-being of all staff within the Authority. It includes both statutory requirements and voluntary initiatives that are aimed at enhancing the physical, mental, and social conditions of staff. These initiatives include:

- i. Compliance with the relevant laws and government circulars: such as the Employment Act (2007) which governed all the working conditions of employment. Occupational Safety and Health Act (2007) that ensures safety, health, of all staff by putting in place a Health and

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Safety Committee who oversee and ensure that the organization complies with all the health and safety measures required in the Act. Work Injury Benefits Act (2007), by ensuring that all staff were safeguarded against injuries and death during the period. The Authority has an elaborate Human Resource Policies and Procedures Manual that guides on all aspects including hiring process in line with Public Service Commission HR policies.

- ii. **Health and Safety:** the Authority procured a comprehensive medical cover for staff and their dependents. It also provides a safe working environment with working stations and adequate equipment for all officers. Within the offices, the Authority has customized facilities to cater for persons with special needs.
- iii. **Welfare programs:** the Authority has established a pension scheme to help employees secure their financial future after retirement and remitted all the amount on time. Employees are allowed to run their own welfare association on a voluntary basis for their own benefit.
- iv. **Work-Life Balance:** employees were entitled to various types of leave, including annual leave, maternity/paternity leave, sick leave and compassionate leave. Employees are also provided with Employee Assistance Programs (EAP) such as counselling services which are within the medical cover.
- v. **Training and Development programmes:** The Authority has endeavoured to continuously develop and improve staff skills and competences through training. TVETA also undertook Annual Staff Performance Appraisal for all its staff and the various recommendations given are implemented.

10.5 Marketplace Practices

TVETA being a public entity, ensured adoption of the guiding values and principles of the Constitution and relevant legislation on the national values and principles provided for under Article 10 and the values and principles of public service as provided for under Article 232. The Authority adopted the following outlined practices.

a. Responsible competition practice

The Authority adopted responsible competition practice by engaging in fair, ethical, and sustainable business practices that benefit both the Authority, stakeholders and the public. This includes adhering to Public Procurement and Assets Disposal Act (PPADA)2015 and the equality and freedom from discrimination provided for under Article 27 of the Constitution. Invitations to bid provide sufficient information to allow a free and fair environment for all qualified and competent bidders.

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b. Responsible Supply chain and supplier relations

As a public procurement entity, the authority ensured fulfilment of principles governing the procurement profession, international norms, maximization of value for money, promotion of local industry, sustainable development, protection of the environment and promotion of citizen contractors.

The procurement activities of the Authority from planning, execution control and monitoring of supply chain activities were all handled as per the Public Procurement and Assets Disposal Act 2015 with an objective of creating value to meet the objectives of the entity. All awarded contracts were honoured and paid for within the contract period.

c. Responsible marketing and advertisement

Publication of all invitations to tender by the Authority for open tender method were made in nationwide spread newspaper, public procurement information portal (PPIP) and the Authority's website as guided by section 96 of the Public Procurement and Assets Disposal Act 2015. For alternative methods of procurement, goods, work and services were procured from Authority maintained list of registered suppliers in adherence to Section 57 of the Public Procurement and Assets Disposal Act 2015.

All contracts awarded were published in the PPIP on quarterly basis accessible to the public provided by the Public Procurement Regulatory Authority. In adherence to affirmative action programs provided for under Articles 55 and 56 of the Constitution, the authority awarded and submitted quarterly reports on awarded contracts to National Council for Persons with Disabilities, Ministry of Investments, Trade and Industry, and The National Treasury.

d. Product Stewardship

The Authority quality and quantity of procured goods, work and services were inspected, verified and confirmed as per the specifications provided in the contract documents before issuance of inspection and acceptance certificate where applicable.

The Authority list of registered suppliers of goods, works and services were subjected to the registration criteria provided for under section 71 of the Public Procurement and Assets Disposal Act 2015. All registered suppliers had the required Statutory documents from authorizing agencies in Kenya.

Health and safety measures were fulfilled within the Authority and periodic Health and Safety audit conducted for continues monitoring and maintenance.

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10.6 Corporate Social Investment / Community Engagements

TVETA's engagement in Corporate Social Responsibility (CSR) has been borne out of the realization that we must integrate social and environmental concerns into our operations to remain relevant to not only our employees, but also to our clients, community, partners and the society at large. The Authority through its Disposal Committee donated assorted items to Muguga Vocational Training Center in Kiambu County and planted over 2,110 trees in Mwea TVC, Kirinyaga County

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11. Report of the Directors

The Directors submit their report and financial statements for the year ended June 30, 2025, which show the state of the Technical and Vocational Education and Training Authority's affairs.

i) Principal activities

The principal activities of the Authority are as outlined in Section 7 of the TVET Act, Cap 210A and include to:

- a. Regulate and coordinate training under TVET Act Cap 210A
- b. Inspect, register and license training institutions
- c. Accredite and inspect programmes and courses
- d. Assure quality and relevance in programmes of training
- e. Prescribe the minimum criteria for admission to training institutions and programmes to promote access, equity and gender parity
- f. Collect, examine and publish information relating to training
- g. Determine the national technical and vocational training objectives
- h. Recognize and equate qualifications awarded by local or foreign technical and vocational education institutions in accordance with the Standards and guidelines set out by the Authority from time to time
- i. Undertake, or cause to be undertaken, regular monitoring, evaluation and inspection of training and institutions to ensure compliance with set standards and guidelines

ii) Results

The results of the Authority for the year ended June 30, 2025, are set out on page 1 to 38

iii) Directors

The members of the Board of Directors who served during the year are shown on page x to xviii

iv) Surplus remission

The Authority did not make any surplus in form of profit during the year (FY 2024/2025) hence no remittance to the consolidated fund.

v) Auditors

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

By Order of the Board



Timothy Nyongesa Katiambo
Ag. Director General /Board Secretary

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12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, Cap 412A and section 14 of the State Corporations Act Cap 446, require the Directors to prepare financial statements in respect of the Authority, which give a true and fair view of the state of affairs of the Authority at the end of the financial year and the operating results of the Authority for that year. The Directors are also required to ensure that the Authority keeps proper accounting records which disclose with reasonable accuracy the financial position of the Authority. The Directors are also responsible for safeguarding the assets of the Authority.

The Directors are responsible for the preparation and presentation of the Authority's financial statements, which give a true and fair view of the state of affairs of the Authority for and as at the end of the financial year (period) ended on June 30, 2025. 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 Authority; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

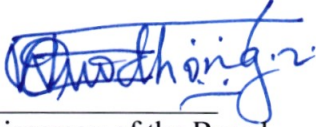
The Directors accept responsibility for the Authority's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, Cap 412A and the State Corporations Act cap 446. The Directors are of the opinion that the Authority's financial statements give a true and fair view of the state of Authority's transactions during the financial year ended June 30, 2025, and of the Authority's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Authority which have been relied upon in the preparation of the Authority'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 Authority will not remain a going concern for at least the next twelve months from the date of this statement.

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY
Annual Report and Financial Statements for the year ended June 30, 2025

Approval of the financial statements

The Authority's financial statements were approved by the Board on **28th August 2025** and signed on its behalf by:



Chairperson of the Board



Ag. Director General/CEO

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Technical and Vocational Education and Training Authority set out on pages 1 to 33, which comprise of the statement of financial position as at 30 June, 2025, 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 for 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, the financial statements present fairly, in all material respects, the financial position of Technical and Vocational Education and Training Authority at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the Technical and Vocational Education and Training Authority Act, 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, several issues were raised under the Report on Financial statements, Lawfulness and Effectiveness in the Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Authority in 2024/2025 revealed that the following five (5) matters remained unresolved as at 30 June 2025:

No.	Audit Issues
1.	Long Outstanding Accounts Receivables
2.	Budgetary Control and Performance
3.	Failure to Surrender Excess Appropriation-In-Aid
4.	Shortage of Staff in the Authority
5.	Lack of Approved Risk Management Policy

Other Information

The Directors are responsible for the Other Information set out on pages v to lx which comprise of Key Authority Information and Management, The Board of Directors, Key Management Team, Chairperson's Statement, Report of the Chief Executive Officer,

Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and the Statement of Directors Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Authority's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregularities in the Accreditation Processes

The statement of financial performance reflects accreditation, quality assurance and standards amount of Kshs.174,154,545 as disclosed in Note 13 to the financial statements. Included in the expenditure is an amount of Kshs.18,349,500 in respect of accreditation of TVET institutions. However, the following issues were noted;

1.1 Expired Licenses for Registered / Accredited Institutions

Review of information relating to accredited institutions revealed that as at the time of audit in the month of November, 2025, the Authority had two thousand one hundred and twenty (2,120) registered institutions. However, eight hundred and twelve (812) or 38% of the institutions had their licenses expired.

1.2 Expired Licenses for Trainers, Assessors & Verifiers

Review of licensed trainers, assessors and verifiers register revealed that ten thousand eight hundred ninety-three (10,893) trainers were licensed. However, two thousand four hundred twenty-four (2,424) or 22% of the trainers had expired licenses. The expired licences pose risk of;

- i. Exposure to reputational risk for failing to effectively regulate and enforce compliance within the sector;

- ii. The institutions offering substandard training and assessment due to unlicensed or expired practitioners remaining active;
- iii. Legal and regulatory exposure for allowing operations, contrary to statutory and policy requirements;
- iv. The institutions being held accountable for not ensuring compliance with licensing regulations;
- v. Allowing expired institutions to operate undermines National TVETA policies and strategic goals;
- vi. Institutions with expired licenses operating without adhering to the required quality standards.

In the circumstances, the quality of service delivery may be impacted negatively the expired licensees.

2. Weaknesses in the Accreditation and Monitoring of Enforcement

Review of accreditation procedures revealed the absence of a standardized follow-up mechanism to monitor accreditation timelines or escalate cases of non-responsiveness. It was noted that response deadlines for institution applicants were neither clearly established, communicated, nor enforced. Further, it was observed that, the compliance and enforcement department only issues compliance notices to the applicants without any follow-up and further action as evidenced by review of eighty-seven (87) registered institutions awaiting accreditation since year 2014.

This was contrary to Section 20(1),(2), and (3) of TVETA Act, 2013, on registration and licensing of institutions which states that; (1) where the Board is satisfied that the applicant meets the conditions for establishment of an institution, it shall enter the particulars of the institution in its register and issue the institution with a license to offer training in the prescribed format as shall be set out by the Board. (2) Where the Board is of the opinion that the application does not meet the conditions for the establishment of an institution, it may (a) reject the application; or (b) make its comments or recommendations thereon and forward them to the applicant. (3) An applicant whose application has been commented upon in accordance with subsection (2)(b) may resubmit a revised application within a period of six months.

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

3. Failure to Handover ERP Database Access Rights to the Authority

The statement of financial performance reflects contracted professional services amount of Kshs.35,762,600 as disclosed in Note 12 to the financial statements. Included in this amount is Kshs.5,140,095 relating to payment for Enterprise Resource Planning (ERP) annual software and user licenses. Audit enquiries with the ICT department revealed that database access rights for the ERP system were not handed over to the Authority as required under clause 18.1 of the Service Level Agreement between the Authority and the system implementer dated 13 June, 2019. This poses the risk of: -

- i. Loss of system control, exposing the Authority to operational and security risks;
- ii. Data integrity risk which, includes unauthorized modification or deletion of data;
- iii. Dependency risk, where the Authority is reliant on the vendor for routine administrative tasks;

- iv. Business continuity failures in the event of vendor disengagement or dispute.

In the circumstances, value for money may not be achieved on Kshs.5,140,095 spent the ERP software and license and Management was in breach of the law.

4. Officers Serving in Acting Positions Beyond the Stipulated Period

Review of employee records revealed four (4) officers who have been serving in acting capacities for periods of more than six (6) months, contrary to Section 34(3) of the Public Service Commission Act, 2017 (Revised, 2023) which states that an officer may be appointed in an acting capacity for a period of at least thirty days but not exceeding a period of six months.

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

5. Staff Earning Less than One Third of Basic Pay

During the year under review, forty-two (42) members of staff earned monthly net salaries of below one third of their basic salary. This was contrary to Section C. 1(3) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which prohibits commitment of salaries beyond two thirds of basic salaries. Management has not provided justification for paying net salaries which are below one third of the basic salaries.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Understaffing of the Authority

As previously reported, the Authority's staff biodata indicated staff-in-post of sixty-two (62) against approved staff establishment of one hundred and forty (140). Thus, the Authority has a staff shortage of seventy-eight (78) staff. Shortage of staff results to non-achievement of the operational goals set by the Authority. Further, the existing

staff are likely to be overworked and become less productive. In addition, the staffing capacity within the accreditation department had authorized staff establishment of eighteen (18) technical staff. However, the department had only four(4) staff members, resulting to a shortage of fourteen(14) or 78% staff members. This significant shortfall in staffing is likely to impede the department's ability to meet service delivery expectations, thereby exposing the Authority to operational delays and potential reputational risk in executing its core mandate.

In the circumstances, the effectiveness of the existing staff in implementing the Authority's mandate could not be confirmed.

2. Long Outstanding Receivables from Exchange Transactions

Note 16 to the financial statements discloses trade receivables balance of Kshs.22,241,365 that has been outstanding for over one (1) year. Although management has fully made provisions for the likely impairment, the Authority did not have a policy in place on management of receivables.

In the circumstances, the effectiveness of the Authority's controls over management of receivable not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Board of Directors

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

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

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

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

The Board of Directors is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2025

Report of the Auditor-General on Technical and Vocational Education and Training Authority for the year ended 30 June, 2025



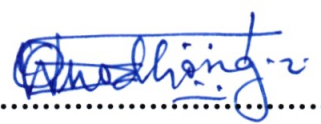
TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY
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for the year ended June 30, 2025.

14. Statement of Financial Performance for the year ended 30 June 2025

	Note	2024-2025 Kshs	2023-2024 Kshs
Revenue			
Revenue from non-exchange transactions	6	321,187,498	421,325,667
Revenue from exchange transactions	7	154,352,977	114,759,538
Total revenue		475,540,475	536,085,204
Expenses			
Employee Cost	8	155,437,024	167,165,347
Board expenses	9	18,004,213	17,192,016
Depreciation and amortization expense	10	29,161,894	24,146,822
Repairs and Maintenance	11	9,549,264	13,888,872
Contracted Professional Services	12	35,762,600	41,277,867
Accreditation, quality assurance & Standards	13	*174,154,545	70,076,655
Administration expenses	14	*65,468,281	142,086,219
Total expenses		487,537,821	475,833,798
Surplus/Deficit) for the period		(11,997,346)	60,251,407

*Annual TVET Conference and KSCOP costs have been reclassified to accreditation, quality assurance and standards cost from administration expenses in the last financial year as disclosed on note 13 to the financial statements

The notes set out on pages 6 to 38 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:

		
.....
Name: Timothy Nyongesa	Name: CPA. Emmanuel Korir	Name: Eng. Dr. Edward Odhong
Ag. Director General	Head of Finance	Board Chairperson
Date 27/11/2025	ICPAK M/No:9271 Date 27/11/2025	Date 27/11/2025

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY
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15 Statement of Financial Position as at 30 June 2025

	Note	2024-2025 Kshs	2023-2024 Kshs
Assets			
Current assets			
Cash and cash equivalents	15	42,230,199	83,775,153
Receivables from exchange transactions	16	119,083,048	140,816,905
		161,313,247	224,592,057
Non-current assets			
Property, plant and equipment	23	139,350,646	108,272,202
Intangible Assets	24	17,248,628	20,776,593
		156,599,274	129,048,795
Total assets		317,912,521	353,640,852
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	19	6,499,453	7,989,073
		6,499,453	7,989,073
Total liabilities		6,499,453	7,989,073
Net Assets			
Accumulated surplus	25	122,144,204	156,382,914
Capital reserves	26	189,268,865	189,268,865
Total net assets		311,413,069	345,651,779
Total net assets and liabilities		317,912,521	353,640,852

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



.....
 Name: Timothy Nyongesa

Ag. Director General

Date 27/11/2025

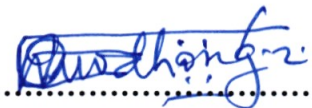


.....
 Name: CPA. Emmanuel Korir

Head of Finance

ICPAK M/No:9271

Date 27/11/2025



.....
 Name: Eng. Dr. Edward Odhong

Board Chairperson

Date 27/11/2025

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY
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for the year ended June 30, 2025.

16. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus Kshs	Capital Reserve Kshs	Total Kshs
Balance as at 30 June 2023	96,131,507	189,268,865	285,400,372
Surplus/(deficit) for the period	60,251,407	-	60,251,407
Adjustments/restatements	-	-	-
Transfers from accumulated surplus	-	-	-
Transfer to Capital reserve	-	-	-
Balance as at 30 June 2024	156,382,914	189,268,865	345,651,779
Surplus/(deficit) for the period	(11,997,346)	-	(11,997,346)
Adjustments/restatements	(22,241,364)	-	(22,241,364)
Transfers from accumulated surplus	-	-	-
Transfer to Capital reserve	-	-	-
Balance as at 30 June 2025	122,144,204	189,268,865	311,413,069

**The adjustments/restatements relates to the provision for long outstanding receivables of Kshs 22,241,364 that have been outstanding for more than one year*

17. Statement of Cash Flows for the year ended 30 June 2025

		2024-2025	2023-2024
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Government Grants	6(a)	236,804,146	390,000,000
Donor Support	6(b)	84,383,351	31,325,667
Accreditation and other related fees	17(a)	147,562,289	110,648,379
Total receipts		468,749,787	531,974,045
Payments			
Employee costs	17(b)	161,479,741	164,803,437
Board expenses	9	18,004,213	17,192,016
Repairs and Maintenance	11	9,549,264	13,888,872
Contracted professional Services	12	35,762,600	41,277,867
Accreditation, Quality assurance and Standards	13	174,154,545	70,076,655
Administration expenses	17(c)	54,632,006	145,268,579
Other payments (Creditors)	20(a)	-	486,602
Total payments		453,582,369	452,994,028
Net cash flow from operating activities	21	15,167,418	78,980,017
Cashflow from investing activities			
Purchase of Property, Plant and Equipment	22	(56,712,373)	(5,804,845)
Net Cash flow from investing activities		(56,712,373)	(5,804,845)
Cashflow from Financing activities			
Increase in deposits		-	-
Net cashflow from financing activities		-	-
Net Increase/(decrease) in cash and cash equivalents		(41,544,953)	73,175,172
Cash & cash equivalents as start of the year		83,775,152	10,599,979
Cash & cash equivalents as 30 June		42,230,199	83,775,152

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY

Reports and financial Statements for the quarter ended 30th June 2025

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization
	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	%
Revenue						
Non-exchange transactions						
Recurrent Grants	236,736,946	-	236,736,946	236,804,146	67,200	100%
Donor Support	30,000,000	56,153,130	86,153,130	84,383,351	(1,769,779)	98%
Exchange transactions						
Accreditation & Other related fees	35,000,000	115,000,000	150,000,000	147,562,289	(2,437,711)	98%
Total Revenue	301,736,946	171,153,130	472,890,076	468,749,786	(4,140,290)	99%
Expenses						
Employee costs	170,553,926	1,500,000	172,053,926	155,437,024	16,616,902	90%
Board expenses	12,049,932	8,000,000	20,049,932	18,004,213	2,045,719	90%
Repairs and maintenance	1,089,287	7,900,000	8,989,287	9,549,264	(559,977)	106%
Contracted professional services	31,346,432	6,048,343	37,394,775	35,762,600	1,632,175	96%
Accreditation, quality assurance & Standards	54,802,369	119,604,787	174,407,156	174,154,545	252,611	100%
Administration expenses	31,895,000	28,100,000	59,995,000	65,468,281	(5,473,281)	109%
Total expenditure	301,736,946	171,153,130	472,890,076	458,375,927	14,514,149	97%
Surplus for the period	-	-	-	10,373,859	(18,654,439)	

Budget notes

- i. Establishment of resource mobilization committee and resource mobilization teams has enhanced remittance of QA fees by TVET Institutions
- ii. Grants from development partners are funded proposals from, **Kenya Skills Community of practise by ILO, Young Africa works in Kenya by CICan and Mastercard foundation and ERASMUS plus by European union**
- iii. Staff who have exited the Authority have not yet been replaced due to the proposed parastatal reforms that froze recruitment/replacement
- iv. Board expenses was affected by vacant position of the Board chair whose term ended in October 2024 the post had not been filled by end of the reporting period
- v. Contracted professional services variance relates valuation of motor vehicle insurance on renewal of premiums
- vi. Administration expense variance was occasioned by the State Department's Policy shift to modularization of programmes which lead to increased quality assurance activities by the Authority, resulting in increased administrative costs such as fuel, printing, communication and general office supplies
- vii. Repairs and Maintenance costs variance relates to servicing of motor vehicle in Q4 that developed major mechanical issue
- viii. Changes between original and final budget is due to reallocations approved by Board as per the provisions of the Public Finance Management Act CAP 412A sec 43 and Public Finance Management (National Government Regulations) 2015 sec 48

19. Notes to the Financial Statements

1. General Information

Technical and Vocational Education and Training Authority is established by and derives its authority and accountability from the Technical and Vocational Education and Training Act, Cap 210A. The Authority is wholly owned by the Government of Kenya and is domiciled in Kenya. The Authority's principal activity is to regulate and coordinate the TVET sector through accreditation of Institutions, programs and trainers as well as assure access, quality, equity and relevance in education and training

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the Authority's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Authority. The financial statements have been prepared in accordance with the PFM Act Cap 412A, the State Corporations Act cap 446, the TVET act Cap 210A, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING AUTHORITY
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Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>The Authority leases offices spaces, internet connectivity and data storage and this will impact on rent and internet connectivity recognition and measurement</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>The Standard is not relevant to the Authority thus has no impact on the financial statements</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for</p>

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Standard	Effective date and impact:
	<p>heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>The Authority does not own any heritage assets or land thus the standard will not have an impact on the financial statements</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>The Authority will amend its finance policy to comply with the provisions of the standard once it becomes effective</i></p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial</p>

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Standard	Effective date and impact:
	<p>statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>The Authority will amend its finance policy to comply with the provisions of the standard once it becomes effective as from 1st January 2026</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>The Standard is not relevant to the Authority thus has no impact on the financial statements once it becomes effective</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>The Standard is not relevant to the Authority thus has no impact on the financial statements once it becomes effective</i></p>
	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration

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Standard	Effective date and impact:
	<p>for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p> <p><i>The Standard is not relevant to the Authority thus has no impact on the financial statements once it becomes effective</i></p>

iii. Early adoption of standards

The Authority did not early – adopt any new or amended standards in the financial year

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

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

Transfers from other government entities

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

ii) Revenue from exchange transactions

Rendering of services

The Authority recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

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Summary of Significant Accounting Policies (Continued)

Sale of goods

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

Other Donor grants

Other donor grants as disclosed under note **6b** is from the following donors:

- AKMI MONOPROSOPI ANONIMI –Kshs 763,764
- GYORSAN ENERGIKUSAN EXTREMEN-Kshs 2,105,205
- TVET Institutions towards Kenya Skills competition-Kshs 3,635,120

b) Budget information

The original budget for the year under review was approved by the TVETA Board on 24th January 2024. 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 Authority upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Authority recorded additional appropriations of Kshs 171.15 million on the budget. Approved by the Board on 29th April 2025.

The Authority'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 appendix (IV) of these financial statements.

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c) Taxes

The Authority is a non-commercial state corporation and is therefore not subject to the corporate tax regime. No corporation tax is therefore provided in these accounts. However, the Authority remits all other applicable taxes as and when they fall due. This includes.

- i. PAYE
- ii. Value Added Tax
- iii. Withholding Tax
- iv. Housing Levy

d) 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 Authority 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.

Additionally, depreciation on assets disposed during the financial year is calculated up to the month of disposal. The Authority charges full depreciation on all its non-current assets in the year of purchase.

Depreciation is calculated on reducing balance at the following rates:

Asset	Rate
Motor Vehicles	25%
Furniture & Fittings	12.5%
Tools & Equipment	12.5%
Computers	30%
Intangible Asset	20%

e) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Authority. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Authority also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to

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achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Authority will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term. Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Authority. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

f) 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 with an indefinite useful life are assessed for impairment at each reporting date. It is the Authority's policy to charge full depreciation on all its non-current assets in the year of purchase.

g) Research and development costs

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

- i. The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii. Its intention to complete and its ability to use or sell the asset.
- iii. How the asset will generate future economic benefits or service potential
- iv. The availability of resources to complete the asset.
- v. The ability to measure reliably the expenditure during development.
- vi. Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

h) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Authority does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the financial statements. A financial instrument is any contract that gives rise to a financial asset of one Authority and a financial liability or equity instrument of another Authority. At initial recognition, the Authority measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end. For the Authority this relates to invoices issued for quality Assurance fees, and accreditation fees

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the Authority manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

a) Financial liabilities

Classification

The Authority classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

i) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

Raw materials: purchase cost using the weighted average cost method.

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- i. Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Authority.

j) Provisions

Provisions are recognized when the Authority 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. 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.

Description	Gratuity Provision	Provision for Audit fees	Total
	Kshs	Kshs	Kshs
Balance b/f	6,630,762	500,000	7,130,762
Additional provisions	3,723,301	500,000	4,223,301
Provision Utilized	(9,823,961)	(500,000)	(10,323,961)
Change due to discount and time value for Money	-	-	-
Transfers from non-current provisions	-	-	-
Total provisions year end	530,102	500,000	1,030,102

k) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The Authority recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Authority will incur in fulfilling the present obligations represented by the liability.

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l) Contingent liabilities

The Authority 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.

m) Contingent assets

The Authority does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority 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.

n) Nature and purpose of reserves

The Authority creates and maintains reserves in terms of specific requirements.

i. Revenue Reserves

This is made up of all accumulated surplus for the year arising from non-Utilization of allocated grants and other income surplus

ii. Capital Reserves

The purpose of the reserve is recognizing capital grants received from the Government to enable the Authority procure Assets used to run the operations of the Authority. The is usually made up of surplus retained revenues

o) Changes in accounting policies and estimates

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

p) Employee benefits

Retirement benefit plans

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

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The Authority remits these funds to Jubilee Insurance at 20% of employee's basic pay and to the Director of Pensions at 31% of basic for staff who are seconded from the Civil service. The Authority also remits statutory National Social Security funds (NSSF) monthly.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Related parties

The Authority regards a related party as a person or an Authority with the ability to exert control individually or jointly, or to exercise significant influence over the Authority, or vice versa. Members of key management are regarded as related parties and comprise the Board of Directors, the Chief executive officer and senior managers

s) 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.

t) Comparative figures

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

u) 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 June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Authority's financial statements in conformity with 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. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

The Authority has made assumptions on its trade debtors i.e. amounts due from institutions on quality assurance fees could include fees from Institutions that have ceased operations.

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 Authority 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 Authority. Such changes are reflected in the assumptions when they occur. *IPSAS 1.140*

Useful lives and residual value

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

- a) The condition of the asset based on the assessment of experts employed by the Authority.
The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- b) The nature of the processes in which the asset is deployed.
- c) Availability of funding to replace the asset.
- d) Changes in the market in relation to the asset

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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6 Revenue from non-exchange transactions	2024-2025	2023-2024
	Kshs	Kshs
a) GOK Grants		
Quarter 1	59,184,236	82,500,000
Quarter 2	59,251,436	82,500,000
Quarter 3	59,184,237	112,500,000
Quarter 4	59,184,237	112,500,000
	236,804,146	390,000,000
b) Collaborations and Research fees		
Colleges and Institutes Canada	32,755,988	16,987,859
ILO	44,573,900	9,888,900
Other Donor Grants (Note 4(ii))	7,053,464	4,448,908
	84,383,351	31,325,667
Total revenue from non-exchange transactions	321,187,498	421,325,667
7 Revenue from exchange transactions		
Accreditation fees	56,476,585	41,084,247
Quality Assurance Fees	95,664,520	71,391,283
Sale of TVETA Standards	1,666,872	1,553,888
Capacity Building fees	30,000	60,120
Recognition and Equation of Qualifications	515,000	670,000
Total revenue from exchange transactions	154,352,977	114,759,538
8 Employee costs		
Basic pay	80,739,945	87,192,658
House allowances	26,839,264	29,599,742
Commuter allowance	11,986,731	13,157,937
Air-time allowance	4,444,634	5,077,968
Extraneous allowance	2,316,403	2,369,936
Non-Practicing allowance	120,000	240,000
Employer NSSF Contribution	2,527,778	1,514,430
Leave allowance	2,016,061	2,075,152
Employer Pension Contribution	14,113,797	15,348,298
Over time Allowance	7,216	4,143
Acting/Special duty Allowance	1,219,657	840,041
Housing Levy employer	2,052,838	1,623,246
Gratuity	3,723,301	4,454,070
Casual wages	3,264,239	2,832,891
Interns Stipend	65,161	834,838
Total employee costs	155,437,024	167,165,347
9 Board Expenses		
Chairman's Honoraria	271,452	1,020,000
Sitting and daily subsistence allowance	11,154,778	10,624,131
Capacity building	6,577,983	5,547,885
Total board expenses	18,004,213	17,192,016

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10 Depreciation and amortization expense	2024-2025	2023-2024
	Kshs.	Kshs.
Property, plant and equipment	25,633,929	19,736,866
Intangible Assets	3,527,965	4,409,956
Total depreciation and amortization	29,161,894	24,146,822
11 Repairs and maintenance		
Building	1,148,810	4,063,067
Motor Vehicles	6,566,838	9,227,256
Office Equipment	1,833,617	598,549
Total repairs and maintenance	9,549,264	13,888,872
12 Contracted Professional Services		
Cleaning Services	223,200	184,300
Fumigation & Pests Control Services	299,545	345,000
Insurance of Motor vehicles	2,131,400	2,285,756
Insurance of Office Assets	524,814	731,721
Internet Connection	12,884,841	10,503,859
Medical Insurance	15,743,560	16,614,190
GPA/WIBA	2,991,000	3,017,595
Courier & Postage	162,240	283,026
Legal services	302,000	5,452,885
External Audit Services	500,000	500,000
ISO Certification	-	1,359,536
Total contracted professional services	35,762,600	41,277,867
13 Accreditation, Quality assurance & Standards		
Accreditation of TVET Institutions	18,349,500	20,156,645
Outreach Services	5,441,320	11,133,331
Standards Development	3,043,002	4,181,360
Compliance & Enforcement	12,691,560	13,984,829
Strategy & Planning	6,048,000	9,137,416
Research and Development	3,891,863	11,483,074
Kenya Skills Community of Practice-KSCOP	*28,315,270	-
Annual TVET Conference	*68,364,628	-
Young Africa Works in TVET	28,009,402	-
Total accreditation, quality assurance & standards	174,154,545	70,076,655
*Annual TVET Conference & KSCOP costs have been reclassified to accreditation, quality assurance and standards costs from administration expenses in FY 2023/2024 to conform to the most relevant Programme		
14 Administrative expenses		
Printing and advertising	1,379,914	2,837,415
Communication services	2,026,334	3,108,338
Accessories for Computers and printers	80,500	1,607,555
Hospitality Supplies & Services	3,675,779	4,007,340
Local travel and daily subsistence	8,978,198	9,008,956
Foreign travel and daily subsistence	881,263	5,281,168
Training	4,748,988	5,902,188
Seminars and Workshops	5,176,600	11,127,455
Office general supplies	1,498,035	6,459,568
Rent	29,031,220	27,862,775

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Fuel and Lubricants	7,528,800	9,449,867
Uniform and Clothing	-	804,390
Bank Charges	462,650	596,757
Subscriptions to Professional Associations	-	286,560
Kenya Skills Community of Practice-KSCOP	-	1,600,763
Annual TVET Conference	-	52,145,124
Total administration expenses	65,468,281	142,086,219
15 Cash and cash equivalents		
A/C No.1164286862-KCB-Operation Account	1,907,643	37,817,296
A/C No.1212502450-KCB-Revenue Account	40,313,265	45,131,749
A/C No.1281901733-KCB-World Skills Account	9,290	826,108
Total cash and cash equivalents	42,230,199	83,775,153
16 Receivables from exchange transactions		
a) Receivables from exchange transactions (Current)		
Trade Receivables	118,421,361	36,179,651
Staff Salary Advance	192,487	250,432
Prepayments	469,200	6,694,435
Total Current Receivables	119,083,048	43,124,518
b) Receivables from exchange transactions (long-term)		
Trade Receivables	22,241,365	97,692,387
Less: Impairment allowance	(22,241,365)	-
Total non-Current Receivables	-	97,692,387
Total receivables (a+b)	119,083,048	140,816,905
c) Ageing Analysis for Receivables from exchange transactions		
Less than 1 year	119,083,048	43,124,518
Between 1-2 years	2,290,070	67,873,451
Between 2-3 years	16,401,725	19,067,736
Over 3 years	3,549,570	10,751,200
	141,324,413	140,816,905
17 a) Accreditation and other related fees		
154,352,977		114,759,538
Add: Decrease in Trade Receivables	-	-
Add: Increase in Unearned Revenue	-	-
Less: Increase in Trade Receivable	(6,790,688)	(4,111,159)
Less: Decrease in Unearned Revenue	-	-
Total Cash Inflows	147,562,289	110,648,379
b) Employee Costs		
Employee Costs	155,437,024	167,165,347
Add: Gratuity paid in the year	9,823,962	2,296,732
Less: Accrued Gratuity for the year	(3,723,301)	(4,454,070)
Add: Decrease in Salary Advance	(57,945)	(204,572)
Total Cash Employee Costs Paid	161,479,741	164,803,437

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c) Administration expenses	65,468,281	142,086,219
Less: Prior Period expenses paid	(6,694,435)	(3,512,075)
Add: Prepaid expenses	469,200	6,694,435
Less: Accrued expenses for the year	(4,611,040)	
Total Cash Administration expenses Paid	54,632,006	145,268,579
18 Movement in Current receivables		
Trade Receivables	140,662,726	133,872,038
Staff Salary Advance	192,487	250,432
Prepayments (World Skills International)	469,200	6,694,435
	141,324,413	140,816,905
As at end of reporting period	141,324,413	140,816,905
As at beginning of reporting period	140,816,905	133,727,957
Increase in receivables	507,509	7,088,948
19 Trade and other payables from exchange transactions		
a) Trade and other payables		
Contractor's retention	858,311	858,311
Employee Benefits (Gratuity)	530,102	6,630,762
Provision for audit fee	500,000	500,000
Trade Creditors	4,611,040	-
Total trade & other payables	6,499,453	7,989,073
b) Ageing Analysis for Trade and Other Payables		
Less than 1 year	5,641,142	7,989,073
Between 1-2 years	858,311	-
Between 2-3 years	-	-
Over 3 years	-	-
Total trade & other payables	6,499,453	7,989,073
20 Movement in Trade Payables		
a) Contractor's retention		
As at end of reporting period	858,311	858,311
As at beginning of reporting period	858,311	1,344,913
	-	(486,602)
b) Employee Benefits (Gratuity)		
As at end of reporting period	530,102	6,630,762
As at beginning of reporting period	6,630,762	4,473,424
	(6,100,660)	2,157,338
c) Provision for audit fee		
As at end of reporting period	500,000	500,000
As at beginning of reporting period	500,000	500,000
	-	-

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d)Trade creditors		
As at end of reporting period	4,611,040	-
As at beginning of reporting period	-	-
	4,611,040	-
	(1,489,620)	1,670,736
21 Cash flows generated from operations		
Surplus for the year	(11,997,346)	60,251,407
Adjusted for:		
Depreciation/Amortization	29,161,894	24,146,822
	17,164,548	84,398,228
 <i>Working Capital Adjustments</i>		
Increase in receivables from exchange transactions	507,509	7,088,948
Decrease in payables from exchange transactions	1,489,620	(1,670,736)
Total payments	1,997,129	5,418,212
Net cash flow from operating activities	15,167,419	78,980,017
22 Purchase of Plant Property and Equipment		
Motor Vehicles	9,085,000	-
Furniture and Fittings	11,772,350	-
Tools and Equipment	2,861,480	44,800
Computers	6,500,000	3,237,000
Intangible Asset	-	2,318,000
Work in Progress	26,493,542	205,045
Total cost of Purchase of Plant Property and Equipment	56,712,372	5,804,845

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23. Property, Plant and Equipment

Description	Motor Vehicles	Furniture & Fittings	Tools & Equipment	Computers	Capital Work in Progress	Total
Cost	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
At 1 July 2023	65,282,771	110,733,411	29,677,473	15,866,667	-	221,560,322
Additions	-	-	44,800	3,237,000	205,045	3,486,845
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
At 30 June 2024	65,282,771	110,733,411	29,722,273	19,103,667	205,045	225,047,167
Additions	9,085,000	11,772,350	2,861,480	6,500,000	26,493,542	56,712,372
Disposals	-	-	-	-	-	-
Transfers/adjustments	-	26,698,587	-	-	(26,698,587)	-
At 30 June 2025	74,367,771	149,204,348	32,583,753	25,603,667	-	281,759,539
Depreciation and impairment						
At 1 July 2023	(47,734,242)	(30,594,224)	(8,564,802)	(10,144,830)	-	(97,038,098)
Depreciation	(4,387,132)	(10,017,398)	(2,644,684)	(2,687,651)	-	(19,736,865)
Impairment	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
At 30 June 2024	(52,121,374)	(40,611,622)	(11,209,486)	(12,832,481)	-	(116,774,963)
Depreciation	(5,561,599)	(13,574,091)	(2,666,884)	(3,831,356)	-	(25,633,929)
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfers/adjustments	-	-	-	-	-	-
At 30 June 2025	(57,682,973)	(54,185,713)	(13,876,370)	(16,663,837)	-	(142,408,892)
Net book values						
At 30 June 2025	16,684,798	95,018,635	18,707,383	8,939,830	-	139,350,646
At 30 June 2024	13,161,397	70,121,789	18,512,787	6,271,186	205,045	108,272,202

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24. Intangible Assets

	2024-2025	2023-2024
Cost	Kshs	Kshs
At beginning of the year	43,667,946	41,349,946
Additions	-	2,318,000
At end of the year	43,667,946	43,667,946
Additions-Internal development	-	-
At end of the year	43,667,946	43,667,946
Amortization & Impairment		
At beginning of the year	22,891,353	18,481,397
Amortization	3,527,965	4,409,956
At end of the year	26,419,318	22,891,353
Net Book Value	17,248,628	20,776,593

25. Accumulated surplus

	2024-2025	2023-2024
Balance at beginning of the year	156,382,914	96,131,507
Surplus/(deficit) for the period	(11,997,346)	60,251,407
Adjustments/restatements	(22,241,364)	-
Transfer to Capital reserve	-	-
Balance as at end of the year	122,144,204	156,382,914

26. Capital Reserve fund

Balance at beginning of the year	189,268,865	189,268,865
Surplus/(deficit) for the period	-	-
Adjustments/restatements	-	-
Transfers from accumulated surplus	-	-
Balance at end of the year	189,268,865	189,268,865

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27. Financial Risk Management

The Authority's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Authority's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Authority does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Authority's financial risk management objectives and policies are detailed below:

i) Credit risk

The Authority has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables. Management assesses the credit quality of each customer, considering its financial position, past experience and other factors.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Authority's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal. The board of directors sets the Authority's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

Description	Total Amount Kshs	Fully Performing Kshs	Past due Kshs	Impaired Kshs
As at 30th June 2025				
Receivable from exchange transactions	141,324,413	119,083,048	18,691,795	3,549,570
Bank Balances	42,230,199	42,230,199	-	-
Total	183,554,612	161,313,247	18,691,795	3,549,570
As at 30th June 2024	225,784,811	203,543,446	18,691,795	3,549,570
Receivable from exchange transactions	140,816,905	43,124,518	86,941,187	10,751,200
Bank Balances	83,775,153	83,775,153	-	-
Total	224,592,058	126,899,671	86,941,187	10,751,200

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ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Authority's Director's, who have built an appropriate liquidity risk management framework for the management of the Authority's short, medium and long-term funding and liquidity management requirements. The Authority manages liquidity risk through continuous monitoring of forecasts and actual cash flows; expenses are timed with cashflows either from the National Treasury or collections as A-i-A. Budget implementation is based on actual cash position and not projections. The table below represents cashflows payable by the Authority. The amounts disclosed in the table are the contractual undiscounted cashflows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

Description	Less than 1 Month	Between 1-3 Months	Over 5 Months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	4,611,040	-	-	4,611,040
Provisions	-	125,000	375,000	500,000
Employee benefit obligation	289,253	240,849	-	530,102
Contractor retention	-	-	858,311	858,311
Total	4,900,293	365,849	1,233,311	6,499,453
As at 30th June 2024	5,189,546	606,698	2,091,622	7,887,866
Trade payables	-	-	-	-
Provisions	-	125,000	375,000	500,000
Employee benefit obligation	289,253	866,185	5,475,324	6,630,762
Contractor retention	-	-	858,311	858,311
Total	289,253	991,185	6,708,635	7,989,073

iii) Market risk

The Authority has put in place an internal audit function to assist it in assessing the risk faced by the Authority on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Authority's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Authority's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Authority's exposure to market risks or the way it manages and measures the risk.

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a) Foreign currency risk

The Authority has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Authority manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

b) Interest rate risk

Interest rate risk is the risk that the Authority's financial condition may be adversely affected as a result of changes in interest rate levels. The Authority's interest rate risk arises from bank deposits. This exposes the Authority to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Authority's deposits. In the year under review, the Authority does not have any fixed deposits held at the Bank

iv) Capital Risk Management

The objective of the Authority's capital risk management is to safeguard the Authority's ability to continue as a going concern. The Authority capital structure comprises of the following funds:

Description	FY 2024-2025	FY 2023-2024
	Kshs	Kshs
Retained Earnings	122,144,204	156,382,914
Capital Reserve	189,268,865	189,268,865
Total Funds	311,413,069	345,651,779

28. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Authority 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.

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Government of Kenya

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

Other related parties include:

- i) The Parent Ministry.
- ii) Key management.
- iii) Board of directors.

Transactions with related parties	2024-2025	2023-2024
	Kshs.	Kshs.
a) Purchases from related parties		
Rent expenses paid to Govt agencies for office space	29,031,220	27,862,775
b) Grants from National Government		
Exchequer receipts	236,804,146	390,000,000
c) Key Management Compensation		
Directors' emoluments	13,798,594	17,192,016
Compensation to 8 Key Management	24,236,395	27,527,469
Total	303,870,355	462,582,260

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29. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

30. Ultimate and Holding Authority

The Authority is a State Corporation under the Ministry of Education, State Department for Technical, Vocational Education and Training. Its ultimate parent is the Government of Kenya.

31. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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32. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Qualified opinion	Long Outstanding Accounts Receivables	The Authority has developed a resource mobilization strategy and appointed a resource Mobilization Committee and Resource Mobilization team. The term of reference for the teams includes following up on outstanding debts from Institutions Finance policy is due for review and will include management ageing of debtors in the financial year 2025/2026	Not Resolved	30 th September 2025
	Budgetary Control and Performance	As at the closure of the financial year, the procurement process on lease of office space in Meru had been completed and the construction works done	Not Resolved	30 th September 2025
Basis for Conclusion	Failure to Surrender excess Appropriation in Aid	The Authority in response to the National Treasury letter Ref TNT/22/88/039B" A" (9) dated 29 th October 2024 submitted a revised budget as advised in the letter, approval to utilize the funds was received through the Government Investments and Management Information system (GIMIS)	Not Resolved	30 th September 2025
	Shortage of staff in the Authority	The recruitment process has been affected by ongoing Government reforms on merger of state corporations	Not Resolved	30 th September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Staffing levels and HR functions is also being implemented in the current strategic plan 2023-2027 to align it with the devolved functions to regional offices		
	Lack of Approved Risk Management Policy	Risk management policy approved by the Board	Not Resolved	30 th September 2025

*Not Resolved-The Board has resolved the issues but waiting for Public Investments Committee of parliament to ratify the responses submitted to the office of the Auditor General.



Ag. Director General/CEO

Date:

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Appendix II: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
State Department for TVET	19.08.2024	Recurrent	19,728,078.80	19,728,078.80					19,728,078.80
	16.09.2024	Recurrent	19,728,078.80	19,728,078.80					19,728,078.80
	24.10.2024	Recurrent	19,728,078.80	19,728,078.80					19,728,078.80
	26.11.2024	Recurrent	19,750,478.00	19,750,478.00					19,750,478.00
	26.11.2024	Recurrent	19,750,479.00	19,750,479.00					19,750,479.00
	26.11.2024	Recurrent	19,750,479.00	19,750,479.00					19,750,479.00
	03.02.2025	Recurrent	19,728,079.00	19,728,079.00					19,728,079.00
	18.03.2025	Recurrent	19,728,079.00	19,728,079.00					19,728,079.00
	02.04.2025	Recurrent	19,728,079.00	19,728,079.00					19,728,079.00
	04.06.2025	Recurrent	19,728,079.00	19,728,079.00					19,728,079.00
	04.06.2025	Recurrent	19,728,069.00	19,728,069.00					19,728,069.00
04.06.2025	Recurrent	19,728,079.00	19,728,079.00					19,728,079.00	
Total			236,804,136.4	236,804,136.4					236,804,136.4

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Appendix III- Inter-Authority Confirmation Letter

STATE DEPARTMENT FOR TECHNICAL, VOCATIONAL EDUCATION AND TRAINING

The *State Department for Technical, Vocational Education & Training* wishes to confirm the amounts *disbursed to you* as at 30 June 2025 as indicated in the table below. Please compare the amounts *disbursed to you* with the amounts *you received* and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts <i>Disbursed by (State Department for Technical, Vocational Education & Training)</i> as at 30 June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by (State Department for Technical, Vocational Education & Training) as at 30 June 2025				Amount Received by (TVETA) as at 30 June 2025(KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter – Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
FT24232Z96ZL	19.08.2024	19,728,078.80			19,728,078.80	19,728,078.80	-
FT24260NKJVR	16.09.2024	19,728,078.80			19,728,078.80	19,728,078.80	-
FT24298Z2CWX	24.10.2024	19,728,078.80			19,728,078.80	19,728,078.80	-
FT243318VSY3	26.11.2024	19,750,478.00			19,750,478.00	19,750,478.00	-
FT243316DWHG	26.11.2024	19,750,479.00			19,750,479.00	19,750,479.00	-
FT24331VP3QC	26.11.2024	19,750,479.00			19,750,479.00	19,750,479.00	-
FT250342N1KL	03.02.2025	19,728,079.00			19,728,079.00	19,728,079.00	-
FT25077WFNK7	18.03.2025	19,728,079.00			19,728,079.00	19,728,079.00	-
FT25092S93RB	02.04.2025	19,728,079.00			19,728,079.00	19,728,079.00	-
FT25155XLG4C	04.06.2025	19,728,079.00			19,728,079.00	19,728,079.00	-
FT25155D575Z	04.06.2025	19,728,069.00			19,728,069.00	19,728,069.00	-
FT25155T0MV3	04.06.2025	19,728,079.00			19,728,079.00	19,728,079.00	-
Total		236,804,136.4			236,804,136.4	236,804,136.4	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Signature



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Appendix IV- Reconciliation on Budget, Accrued and actual amounts of financial statement

Item	Revised Estimates	Actual Accrued as per Statement of Financial Performance	Prepayments b/d	Prepayments c/d	Accruals Paid in FY 2024/2025	Accruals FY 2024/2025	Actual Cash Receipt/Expenditure
	A	B	D	E	F	G	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Revenue							
Non-exchange transactions							
Recurrent Grants	236,736,946	236,804,146	-	-	-	-	236,804,146
Donor Support- (ILO, WSK, CICAN)	86,153,130	84,383,351	-	-	-	-	84,383,351
Exchange transactions							
Accreditation and Other related fees	150,000,000	154,352,977	-	-	-	6,790,688	147,562,289
Total Revenue	472,890,076	475,540,475	-				468,749,787
Expenses							
Employee cost							
Basic Salary	89,849,494	80,739,945	250,432	192,487			80,682,000
House Allowance	30,498,000	26,839,264					26,839,264
Commuter Allowance	12,996,000	11,986,731					11,986,731
Air-time Allowance	5,412,000	4,444,634					4,444,634
Extraneous Allowance	2,472,000	2,316,403					2,316,403
Non-Practicing Allowance	240,000	120,000					120,000
Employer NSSF Contribution	2,221,067	2,527,778					2,527,778
Employer Housing Levy Contribution	2,114,104	2,052,838					2,052,838
Overtime Allowance	-	7,216					7,216
Acting/Special duty Allowance	-	1,219,657					1,219,657
Leave Allowance	2,184,691	2,016,061					2,016,061
Employer Pension Contribution	15,813,693	14,113,797					14,113,797
Gratuity	5,052,877	3,723,301			9,823,962	3,723,301	9,823,962
Casual Wages	3,200,000	3,264,239					3,264,239

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Interns Stipend	-	65,161					65,161
Sub-Total	172,053,926	155,437,024	250,432	192,487	9,823,962	3,723,301	161,479,740
Board expenses							
Chair's Honoraria	1,020,000	271,452					271,452
Sitting Allowances & Daily Subsistence Allowance	13,440,135	11,154,778					11,154,778
Capacity Building & Stakeholder forums	5,589,797	6,577,983					6,577,983
Sub-Total	20,049,932	18,004,213	-	-	-	-	18,004,213
Repairs and Maintenance							
Buildings	1,000,000	1,148,810					1,148,810
Motor Vehicles	7,339,287	6,566,838					6,566,838
Furniture & equipment	650,000	1,833,617					1,833,617
Sub-Total	8,989,287	9,549,264	-	-	-	-	9,549,264
Contracted professional Services							
Cleaning Services	300,000	223,200					223,200
Fumigation & Pest Control Services	400,000	299,545					299,545
Insurance Services-Motor Vehicles	2,648,343	2,131,400					2,131,400
Insurance Services-Other Office Equipment	900,000	524,814					524,814
Internet Connections & Service Level Agreement	11,846,432	12,884,841					12,884,841
Staff Medical Insurance	16,000,000	15,743,560					15,743,560
GPA/WIBA	3,000,000	2,991,000					2,991,000
Courier and Postal Services	300,000	162,240					162,240
Legal Services	500,000	302,000					302,000
External Audit Services (OAG)	500,000	500,000					500,000
ISO Certification Processes	1,000,000	-					-
Sub-Total	37,394,775	35,762,600	-	-	-	-	35,762,600
Accreditation, quality assurance and Standards							
Accreditation of TVET Institutions	13,650,000	18,349,500					18,349,500
Outreach services	3,540,000	5,441,320					5,441,320

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Standards development	3,540,000	3,043,002					3,043,002
Compliance and enforcement	10,600,000	12,691,560					12,691,560
Strategy and Planning	4,842,369	6,048,000					6,048,000
Research and development	4,130,000	3,891,863					3,891,863
Skills Competition expenses	69,000,000	68,364,628	6,694,435	469,200			62,139,393
Kenya Skills Community of Practice-KSCOP	31,893,800	28,315,270				4,611,040	23,704,230
Young Africa Works in Kenya-TVET	33,210,987	28,009,402					28,009,402
Sub-Total	174,407,156	174,154,545	6,694,435	469,200	-	4,611,040	163,318,270
Administration expenses							
Printing and Advertising	1,200,000	1,379,914					1,379,914
Communication, Supplies and Services	1,200,000	2,026,334					2,026,334
Accessories for Computers and Printers	500,000	80,500					80,500
Hospitality, Supplies and Services	3,500,000	3,675,779					3,675,779
Local travel Subsistence & Transport costs	9,300,000	8,978,198					8,978,198
Foreign travel Subsistence & Transport costs	900,000	881,263					881,263
Training Expenses	3,500,000	4,748,988					4,748,988
Retreats/Seminars/Workshops	3,500,000	5,176,600					5,176,600
Office General Supplies and Services	500,000	1,498,035					1,498,035
Rent	29,000,000	29,031,220					29,031,220
Fuel, Oil and Lubricants	6,500,000	7,528,800					7,528,800
Bank Charges	395,000	462,650					462,650
Sub-Total	59,995,000	65,468,281					65,468,281
Grand Total	472,890,076	458,375,927	6,944,867	661,687	9,823,962	8,334,341	425,572,966