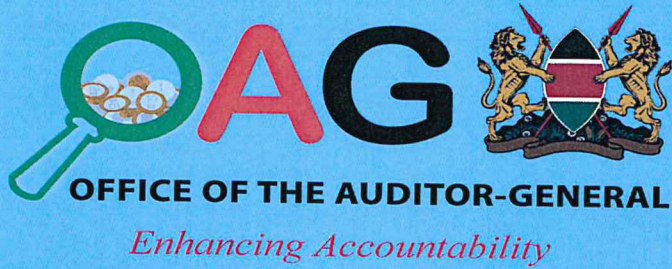


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

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OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

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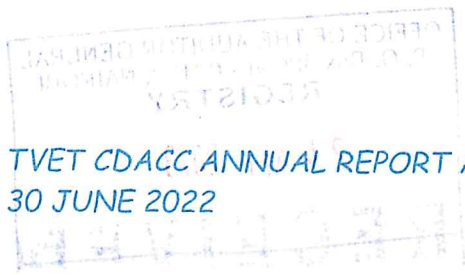


**TVET CURRICULUM DEVELOPMENT ASSESSMENT AND CERTIFICATION COUNCIL (TV
CDACC)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE 2022**

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



TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
30 JUNE 2022



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I. KEY ENTITY INFORMATION AND MANAGEMENT

a. Background Information

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

TVET CDACC started its operations in the year 2014 with the appointment of the Chairman, members and acting Council Secretary/CEO by the Cabinet Secretary in charge of Education. It was categorized by the State Corporations Advisory Committee (SCAC) on 11 January 2016. TVET CDACC recruited a substantive CEO/Council Secretary on 26 March 2017 and the first batch of 22 employees in the FY 2018/19. In addition, the Council recruited 31 additional Council staff in the FY 2020/22. On 26 March 2022, the Cabinet Secretary in charge of Education appointed an Acting CEO after the expiry of the contract of the previous CEO.

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

b. Principal Activities

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

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

Vision

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

Mission

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

Core Values

- Integrity
- Professionalism
- Teamwork
- Efficiency

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

- Transparency
- Good governance
- Accountability

c. Key Management

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

- Council
- Ag. CEO/Council Secretary
- Secretariat

d. Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Council Secretary/Ag CEO	Mrs. Zipporah W. Njoroge-Messo
2.	Director, Technical Services	Mr. Kennedy Ndegwa Gichuhi
3.	Director, Corporate Services	Mrs. Hellen Kamami Murithi

e. Fiduciary Oversight Arrangements

There is no Council Committees to provide oversight due to lack of appointment of full council.

f. Office of the Auditor General

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

g. Principal Legal Adviser

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

h. Council Contacts

Telephone: (+254) 0777 172002 202227220 Ext 2503/2506/2522

E-mail: cdacc.tvet@gmail.com, info@tvetcadacc.go.ke

Website: www.tvetcadacc.go.ke

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

i. Council Headquarters

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

j. Council Bankers

1. Recurrent Account

Kenya Commercial Bank
Acc.1183760809
Kipande House
Nairobi

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

Kenya Commercial Bank
Acc.1236735323
Kipande House
Nairobi

II. COUNCIL MEMBERS

The TVET CDACC Council Members term expired on 17 November 2020. The Cabinet Secretary in charge of Education subsequently appointed a Council made up of statutory members on 24 June 2022 as per the TVET Act, No 29 of 2013. These include:

Prof. Eric Okoth Ogur, PhD CEng MIMechE -Representative of Senate of Technical



Professor Ogur received his PhD in Engineering from University of Warwick in 2007. He is a Chartered Engineer and Member of the Institution of Mechanical Engineers (UK). Prior to joining the Technical University of Kenya in 2011, Prof. Ogur worked as a Research Fellow at the Warwick Manufacturing Group in the University of Warwick and as a Scientist/Engineer with Proctor and Gamble GmbH in Frankfurt, Germany.

Prof. Ogur has extensive academic and practical knowledge of TVET reform strategies, pilot implementation, design, development, assessment and implementation of different methodologies concerning CBET, Vocational Education and Training (VET), life-long learning and training of trainers. He has been providing advice, consultations and technical assistance in the education and VET systems with strong experience in the elaboration, piloting and evaluation of training curriculum for different target groups and formal and non-formal educational systems.

Dr. Kipkirui Langat - Director General of TVET Authority



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

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

Mr. Tom Mulati – PS State Department for VTT Representative



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

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

Mr. David Maina Mwangi – Representative of National Polytechnics



Mr. David Mwangi holds an MSc in Purchasing and Supplies Management, Bachelor’s in Business Administration and Management, Higher National Diploma in Entrepreneurship Development, and Diploma in Business Education. He is also a strategic leader, having completed the Strategic Leadership Development Programme and Senior Management Courses from the Kenya School of Government. He is the Principal Kisii National Polytechnic




Mrs. Zipporah W. Njoroge-Messo Council Secretary










Mrs. Zipporah W. Njoroge-Messo is a graduate of Master of Science in Entrepreneurship from JUAT and PGDE. She is a holder of Bachelors of Science in Agriculture and Home Economics from Egerton University. She has attended several short courses within and outside the country. She has done Assessment in UTS Sydney. She has over thirty years’ experience in Education Training as a trainer and involved in development of several curricula. She is a Quality Assurance and Standards Officer, Curriculum Development Officer and Policy and Project support in TVET.

III. MANAGEMENT TEAM

The management team comprises of ten (10) senior staff members as presented below;

S/No	Name of the Staff	Responsibility
1.		<p>Mrs. Zipporah W. Njoroge-Messo Council Secretary/ Ag. CEO</p> <p>Mrs. Zipporah W. Njoroge-Messo is a graduate of Master of Science in Entrepreneurship from JUAT and PGDE, She is a holder of Bachelors of Science in Agriculture and Home Economics from Egerton University. She has attended several short courses within and outside the country. She has done Assessment in UTS Sydney. She has over thirty years' experience in Education Training as a trainer and involved in development of several curricula. She is a Quality Assurance and Standards Officer, Curriculum Development Officer and Policy and Project support in TVET.</p>
2.		<p>Mr. Kennedy Ndegwa: - Director, Technical services.</p> <p>Mr. Ndegwa is a holder of Masters of Business Administration (Strategic Management) and B.Ed. (Chemistry and Mathematics) from the University of Nairobi. He has vast experience in teaching, administration and policy. He has worked in education sector for a long period of time particularly in TVET sub sector where he held different positions.</p>
3.		<p>Mrs. Hellen Murithi: -Director, Corporate Services.</p> <p>Mrs. Hellen Murithi holds Masters of Education in Educational Planning and B.Ed. Home Economics. She is a holder of Diploma in Human Resource Management. She has vast experience in teaching, quality assurance, human resource and administration.</p>

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

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

IV. CHAIRMAN'S STATEMENT



TVET CDACC is mandated to undertake design and development of curricula for the training institutions' examination, assessment and competence certification and advise the Government on matters related thereto. The Organizational objectives are to provide a dynamic curriculum responsive to the manpower needs of a dynamic economy and establish competence-based assessment and certification system. During the FY 2021/22, the Council made various progress in the Assessment and development of Competency Based Curriculum in collaboration with the industry.

BUDGET ALLOCATION

In the FY 2021/22, TVET CDACC had a gross budget of Kshs. 261,500,000 for recurrent vote, and was to expend the gross budget under the following five programmes:

Programme 1: Assessment and Certification of trainers

The objective of this programme is to ensure that trainees' achievement is outcome based and certification is based on demonstration of competencies. The Council undertook the following activities:

- i. Online platform for registration for assessors and verifiers;
- ii. Training of assessors and verifiers;
- iii. Registered assessment centers;
- iv. Development of assessment and mentoring tools;
- v. Assessing trainers: and
- vi. Certification on trainers.

Programme 2: Development of Competency Based Education and Training (CBET) curricula

The objective of this programme is to ensure that TVET curriculum produces TVET graduates with skills that match industry demand. It is developed in collaboration with industry and based on occupational standards. The Council undertook the following activities:

- i. Development of occupational standards;
- ii. Development of competency-based curriculum;
- iii. Development of CBET training/learning materials; and
- iv. Sensitization of TVET stakeholders on CBET.

Programme 3: Publicity of TVET CDACC

The objective of this programme is to sensitize stakeholders and the general public on the mandate of TVET CDACC and CBET approach. The Council undertook the following activities:

- i. Updating of TVET CDACC website and portal;
- ii. Implementation of a TVET CDACC communication strategy;
- iii. Participation in trade fairs conferences and seminars; and
- iv. Press statements and releases in local dailies.

Programme 4: Enhancement of work environment


The objective of this programme is to ensure that the TVET CDACC Secretariat work in a conducive environment and are facilitated to undertake their responsibilities. The Council undertook the following activities:

- i. Procurement of general supplies

Programme 5: TVET CDACC human resource capacity enhancement

The objective of this programme is to ensure that the Council is appropriately staffed with the right staff to assist in achieving its mandate. The Council undertook the following activities:

- i. Conduct staff training based on the training needs.



.....
Prof. Eric Okoth Ogur
Council Session Chair

Date..... 30/09/2022

V. REPORT OF THE CHIEF EXECUTIVE OFFICER



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

The full staff establishment of TVET CDACC is 67 which is outrightly inadequate for the broad mandate. The Council recruited 22 staff members in the FY 2018/19 and 31 in FY 2020/21. Staff inadequacy in some key areas, lack of key skills amongst staff and low budgetary allocation has adversely impacted operations.

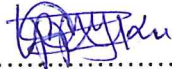
Despite these challenges, the Council has made several milestones in the FY 2021/22 which include:

- i) The Council partnered with industry in the development of 52 Occupational Standards and 52 Curricula for various CBET courses;
- ii) Developed 22 Learning Guides to support implementation of CBET courses;
- iii) Digitized three ToT CBET training materials and uploaded them on the LMS
- iv) Capacity built 102 TVET trainers on development of digital content;
- v) 215 TVET trainers capacity built on development of Learning Guides and Training Programs;
- vi) Trained 1,673 assessors and verifiers on Competency Based Assessment (CBA);
- vii) Registered 94 Competency Based Assessment centers;
- viii) Developed Assessment Requirements for 97 CBET courses;
- ix) Developed digital content for 18 CBET courses;
- x) Conducted CBET training through Learning Management System for the Council;
- xi) Conducted assessment to all the trainees who met the minimum set requirements;
- xii) Conducted one tracer study on CBET;
- xiii) Finalized on the development of assessment and certification framework;
- xiv) Conducted 5 sensitization fora on CBET;
- xv) Sensitized 22 SSAC members;
- xvi) Continued to partner with the following Organizations to achieve its mandate:
 - Kenya Education for Employment Programme (KEFEP)
 - Young Africa Works - Kenya: Youth Employability through Technical and Vocational Education and Training
 - Green innovations Centre's Programme - GIZ
 - Soil Protection and Rehabilitation for Food Security GIZ
 - Micro Enterprise Support Programme Trust – funded through DANIDA
 - EASTRIP – World Bank
 - OKP – KEN 103470 Project – Teacher Training
 - Better Education for Africa Rise (BEAR II Project) – UNESCO and the Republic of Korea
 - ILO PPDP project

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30
JUNE 2022

- Skills For Prosperity – USAID /DFID, FKE, ILO, EDUKANS
- Nairobi Pentecost Church (NPC) – Christian Ministry curriculum

The Council endeavours to support the implementation of the recommendations of the Presidential Taskforce on Parastatal Reforms (2013) and the Government decision to transfer the functions of TVET CDACC to KICD and KNEC and is committed to ensure a smooth flow of the proposed reforms.



.....
Mrs. Zipporah W. Njoroge-Messo
Council Secretary/Ag C.E.O

Date.....30/9/2022.....

VI. CORPORATE GOVERNANCE STATEMENT

TVET CDAC Council is accountable to the stakeholders and the Government for Council's performance and governance. The Council has a draft Charter that establishes its authority, responsibilities and membership of the key committees. The Charter clearly establishes the relationship between the Council and Management.

The primary roles of the Council are to provide overall strategic guidance for TVET CDACC and effective oversight on the management team.

VII. MANAGEMENT DISCUSSION AND ANALYSIS

The entity's operational and financial performance

TVET CDACC is mandated to undertake design and development of curricula for the training institutions' examination, assessment and competence certification and advise the Government on matters related thereto. The Organizational objectives are to provide a dynamic curriculum responsive to the manpower needs of a dynamic economy and establish competence-based assessment and certification system. During year, the Council made various progress in the development of Competency Based Curriculum in collaboration with the industry.

In FY 2021/22, TVET CDACC received an allocation of Kshs. 261,500,000 for recurrent vote and collected Kshs. 57,772,501 inform of A-I-A. The Council realized the following milestones:

- i) The Council partnered with industry in the development of 52 Occupational Standards and 52 Curricula for various CBET courses;
- ii) Developed 22 Learning Guides to support implementation of CBET courses;
- iii) Digitized three ToT CBET training materials and uploaded them on the LMS
- iv) Capacity built 102 TVET trainers on development of digital content;
- v) 215 TVET trainers capacity built on development of Learning Guides and Training Programs;
- vi) Trained 1,673 assessors and verifiers on Competency Based Assessment (CBA);
- vii) Registered 94 Competency Based Assessment centers;
- viii) Developed Assessment Requirements for 97 CBET courses;
- ix) Developed digital content for 18 CBET courses;
- x) Conducted CBET training through Learning Management System for the Council;
- xi) Conducted assessment to all the trainees who met the minimum set requirements;
- xii) Conducted one tracer study on CBET;
- xiii) Finalized on the development of assessment and certification framework;
- xiv) Conducted 5 sensitization fora on CBET;
- xv) Sensitized 22 SSAC members;
- xvi) Continued to partner with the following Organizations to achieve its mandate:
 - a. Kenya Education for Employment Programme (KEFEP)
 - b. Young Africa Works - Kenya: Youth Employability through Technical and Vocational Education and Training
 - c. Green innovations Centre's Programme - GIZ
 - d. Soil Protection and Rehabilitation for Food Security GIZ
 - e. Micro Enterprise Support Programme Trust – funded through DANIDA
 - f. EASTRIP – World Bank
 - g. OKP – KEN 103470 Project – Teacher Training
 - h. Better Education for Africa Rise (BEAR II Project) – UNESCO and the Republic of Korea
 - i. ILO PPDP project
 - j. Skills For Prosperity – USAID /DFID, FKE, ILO, EDUKANS
 - k. Nairobi Pentecost Church (NPC) – Christian Ministry curriculum

CHALLENGES

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

- i) Lack of a Council for the bigger part of the year.
- ii) Inadequate infrastructure e.g. digital systems;
- iii) Inadequate structure and establishment that is commensurate with the broad mandate.
- iv) Inadequate capacity of TVET trainers to train CBET programmes and carry out competency-based assessment;
- v) Delay in accreditation of institutions to offer CBET programmes and accreditation of CBET curricula by various state agencies; and
- vi) Overlaps of mandates with other state agencies within the ministry of education.

VIII. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

i) Sustainability strategy and profile

TVET CDACC has continually leveraged its operations on the goodwill of the current government initiatives in TVET sector. These initiatives include: enactment of the TVET Act, No. 29 of 2013, creation of the State Department of Vocational and Technical Training (VTT) to manage TVET sector, increased government and donor funding towards TVET. This has led to increased expansion of TVET institutions and increased enrolments. But due to reforms in the TVET Act of 2013, TVET CDACC functions are being transferred to KNEC & KICD, therefore there is no going concern. The accounts are being prepared on market rates basis. The assets and liabilities will be transferred on market rates.

ii) Environmental performance

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

iii) Employee welfare

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

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

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

iv) Market place practices-

TVET CDACC has made the following efforts:

a) Responsible competition practice.

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

b) Responsible Supply chain and supplier relations

The Council has made reference to policies and statutes guiding procurement of goods and services in the public service which include PPD Act, PPRA guidelines, PFM Act and Presidential Directives on procurement. This is demonstrated by prequalifying suppliers, allocating budgets for AGPO and local content and providing quarterly reports to PPRA on procurement.

c) Responsible marketing and advertisement

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

d) Product stewardship

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

v) Corporate Social Responsibility / Community Engagements

The Council has partnered with stakeholders to ensure that it supports the community by way of corporate social investment through tree planting exercise. In the FY 2021/22, the Council procured and planted 1,000 tree seedlings in two TVET institutions in Kajiado and Kiambu counties i.e. Masai TTI and Kiambu Institute of Science and Technology.

IX. REPORT OF THE DIRECTORS

The Directors submit their report together with the accompanying audited financial statements for the year ended June 30, 2022.

I. Principal activities

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

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

II. Results

The results of the entity for the year ended 30 June 2022, are set out on page 1 to 17.

III. Directors

The Cabinet Secretary Ministry of Education appointed statutory members of TVET CDACC Council on 24 June 2022. The Council members appointed Prof. Eric Okoth Ogur as the Council session chair.

IV. Auditors

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

By Order of the Board



Accounting Officer/Ag. CEO

Mrs. Zipporah W. Njoroge-Messo

Date... 30/9/2022

X. STATEMENT OF DIRECTOR'S RESPONSIBILITIES

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

The Directors are responsible for the preparation and presentation of the Council's financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of each and every annual. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Council; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Directors accept responsibility for the Council's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 Section 81 and the State Corporations Act, 2010 Section 14. The Directors are of the opinion that the Council's financial statements give a true and fair view of the state of Council's transactions during the FY under review, and of the Council's financial position as at that date. The Directors further confirm the completeness of the accounting records maintained for the Council, which have been relied upon in the preparation of the Council's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

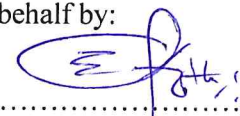
On 24 June 2022, the Cabinet Secretary, Ministry of Education appointed TVET CDACC Council comprising of statutory members as per TVET Act 2013. The Council held a meeting on 27 June 2022 and appointed Prof. Eric Okoth Ogur as Chairperson. Therefore, the financial statements were approved by the Council _____ 2022 and signed on its behalf by:


.....

Accounting Officer/Ag. CEO

Mrs. Zipporah W. Njoroge-Messo

Date 30/9/2022
.....


.....

Council Session Chair

Prof. Eric Okoth Ogur

Date 30/09/2022
.....

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON TVET CURRICULUM DEVELOPMENT, ASSESSMENT AND CERTIFICATION COUNCIL (TVET CDACC) FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of TVET Curriculum Development, Assessment and Certification Council set out on pages 1 to 18, which comprise of the statement of financial position as at 30 June, 2022, and the statement of financial

Report of the Auditor-General on TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) for the year ended 30 June, 2022

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position TVET Curriculum Development, Assessment and Certification Council as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Technical and Vocational Education Training Act, 2013.

Basis for Qualified Opinion

1.0 Regularity of Curriculum Development Expenditure

The statement of financial performance reflects the general expenses of Kshs.243,967,891 as disclosed in Note 11 to the financial statements which includes an amount of Kshs.59,410,966 in respect of development of curriculum. The expenditure in respect of development of curriculum included an amount of Kshs.22,775,670 paid to 503 trainers and State Department for Vocational and Technical Training staff involved in overseeing the evaluation of curriculum and support materials at the institutions. However, records confirming the qualifications and professional capacity of the trainers were not provided for audit review casting doubt on the competence of the trainers and the services provided. Further, no communication between the Council and the State Department was provided to confirm that the staff were released by the Principal Secretary and whether they had the required expertise.

In the circumstances, the competence and qualification of the trainers could not be confirmed casting doubt on the regularity of the expenditure of an amount of Kshs.22,775,670 for the year ended 30 June, 2022.

2.0 Non-Issuance of Certificates

The statement of financial performance reflects the general expenses of Kshs.243,967,891 and as disclosed in Note 11 to the financial statements which includes an amount of Kshs.149,170,499 in respect of competence assessment and certification. The Council is obligated to award a certificates of competence upon demonstrating competence in a unit of competence and a national certificate upon demonstrating competence in all units of competence. However, despite spending Kshs.149,170,499 on competence assessment and certification, the Council did not issue certificates to the individuals who were assessed leaving doubt on its capacity to deliver on its mandate.

In the circumstances, the accuracy, completeness and the propriety of the amount of Kshs.149,170,499 in respect of competence assessment could not be confirmed.

3.0 Incomplete Asset Register

The statement of financial position reflects property, plant and equipment balance of Kshs.29,922,896 as disclosed in Note 14 to the financial statements. The asset register, which is incomplete reflects a balance of Kshs.51,761,338 resulting to an unreconciled variance of Kshs.19,798,670. Further, the asset register does not reflect the depreciation apportioned and therefore the depreciation charge for the year of Kshs.6,188,949 could not be confirmed.

In addition, the asset register reflects assets with zero values that include three (3) CCTV cameras and monitoring screens, a DVR, one (1) switch and rack and a router, twenty-two (22) metallic storage racks, four (4) metallic visitors chair in ABSA towers 10 floor for which no explanation has been provided. Similarly, logbooks for three (3) motor vehicles valued at Kshs.23,416,000 having private number plates were not provided for audit and their ownership could not be confirmed.

In the circumstances, the accuracy and fair statement of property, plant and equipment balance of Kshs.29,922,896 as at 30 June, 2022 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final income budget and actual on comparable basis of Kshs.333,155,397 and Kshs.319,272,501 respectively resulting to an under-funding of Kshs.13,882,896 or 4% of the budget. Similarly, the statement reflects final budget expenditure and actual on comparable basis of Kshs.333,155,397 and Kshs.345,474,174 resulting to over absorption of Kshs.12,318,777 or 4 % of the budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public. The over-expenditure and spending above the approved budget results to unauthorised expenditure and burden of pending bills.

2.0 Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised. Management has not resolved the issues or provided reasons for the delay in resolving the prior year audit

issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: AG/4/16/3/Vol.3(66) dated 6 July, 2022.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Non-Compliance with the Public Sector Accounting Standards Board Requirement on Presentation of the Financial Statements

The Fund submitted the financial statements for audit during the year under review. However, Chairman's statements of the chairman, Ag Chief Executive Officer, director's responsibilities and report of the directors responsibilities were not signed and not dated. The financial statements were not signed by the Council Chairman as required by the prescribed reporting template. In additions, progress on follow up of auditor's recommendations section of the financial statements is not signed by the Ag Chief Executive Officer.

In the circumstances, the Council did not comply with the Public Sector Accounting Standards Board (PSASB) guidelines.

2.0 Failure to Appoint Board Members

The statement of financial performance reflects Council/Ad hoc expenses of Kshs.8,501,959 as disclosed in Note 8 to the financial statements. However, there was no gazette notice for the appointment of all Council Members in support of the expenses. Further, the Council had a membership of four (4) members instead of the recommended minimum of seven (7) members for which there was no female Council Member. This contravenes the requirement of Board diversity based on gender balance and Mwongozo.

In these circumstances, the appointments are irregular in the absence of a gazette notice for the appointment of Council Members.

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and the Council Members

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

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

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

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

The Council Members are responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

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

exists related to events or conditions that may cast significant doubt on the Council's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Council to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Council to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 May, 2023

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

**XII. STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30
JUNE 2022**

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Grants from ministry	6	261,500,000	321,125,000
Total		261,500,000	321,125,000
Revenue from exchange transactions			
Donor Funds	6	6,655,397	-
Other Revenue (A.I.A)	6	51,117,104	10,000,000
Total		57,772,501	10,000,000
Grand Total		319,272,501	331,125,000
Expenses			
Employee Costs	7	89,682,669	74,981,430
Council /Ad hoc Expenses	8	8,501,959	8,350,832
Depreciation and amortization expense	9	6,188,949	16,789,261
Repairs and maintenance	10	3,321,655	1,966,363
General expenses	11	243,967,891	246,314,866
Total expenses		351,663,124	348,402,752
Surplus For the Period		(32,390,623)	(17,277,752)
Surplus B/f		57,749,521	75,027,273
Transfer to Capital Grants			
Surplus/(Deficit) C/f		25,358,898	57,749,521

The notes set out on pages 6 to 17 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:



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



Head of Finance
Denis Onsarigo
ICPAK M/No. 15249



Council Session Chair
Prof. Eric Okoth Ogor

Date: 30/09/2022

Date: 30/09/2022

Date: 30/09/2022


TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

XIII. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	12	11,719,143	22,521,009
Receivables from exchange transactions	13	5,902,249	5,212,516
Total current assets		17,621,392	27,733,525
Non-current assets			
Property Plant and Equipment	14	29,922,896	32,792,099
Intangible	15	2,472,343	3,090,428
Total non-current assets		32,395,238	35,882,528
Total Assets		50,016,630	63,616,053
Liabilities			
Current liabilities			
Accounts Payables	16	19,612,390	821,190
AIA-Excess	17	5,045,342	5,045,342
Total current liabilities		24,657,732	5,866,532
Financed By:			
Reserves (accumulated surplus)		57,749,521	75,027,273
Reserves for the year		(32,390,623)	(17,277,752)
Capital Fund		-	-
Total Net Assets		25,358,898	57,749,521
Total Net Assets and Liabilities		50,016,630	63,616,053

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

Directors by:


.....
Accounting Officer/CEO

Mrs. Zipporah W. Njoroge-Messo

Date: 30/09/2022


.....

Head of Finance

Denis Onsarigo

ICPAK M/No. 15249

Date: 30/09/2022


.....

Council Session Chair

Prof. Eric Okoth Ogur

Date: 30/09/2022

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

XIV. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30
JUNE, 2022


	Accumulated Surplus Kshs	Capital/Development Grants/Fund Kshs	Total Kshs
As at 1 July, 2020	75,027,273	-	75,027,273
Capital/Development grants during the year			
Surplus/(Deficit) for the year	(17,277,752)	-	(17,277,752)
As at 30 June, 2021	57,749,521	-	57,749,521
As at 1 July, 2021	57,749,521	-	57,749,521
Capital/Development grants during the year	-		-
Surplus/(Deficit) for the year	(32,390,623)	-	(32,390,623)
As at 30 June, 2022	25,358,898	-	25,358,898


TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

XV. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2022

		2021-2022	2020-2021
	Note	Kshs	Kshs
Surplus for the period		(32,390,623)	(17,277,752)
Adjusted for			
Depreciation	9	6,188,949	16,789,261
Decrease/(increase) in receivables	13	(689,733)	(1,196,233)
Increase in payables	16	18,791,200	2,887,128
Net Cashflow from operating Activities		(8,100,206)	1,202,404
Cash flows used in investing activities			
Purchase of Property plant and equipment	14	(2,701,660)	(8,369,050)
Purchase of intangible assets	15	-	(1,280,000)
Net cash flows used in investing activities		2,701,660	9,649,050
Net increase/(decrease) in cash and cash equivalents		(10,801,866)	(8,446,646)
Cash and cash equivalents at 1 July 2021	12	22,521,009	30,967,655
Cash and cash equivalents at 30 June 2022	12	11,719,143	22,521,009

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


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


.....
Head of Finance
Denis Onsarigo
ICPAK M/No. 15249
Date: 30/09/2022.....


.....
Council Session Chair
Prof. Eric Okoth Ogur
Date: 30/09/2022.....

*TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022*

**XVI. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE, 2022**

Item	Original budget-A	Adjustments-b	Final budget C=(a+b)	Actual on comparable basis- d	Performance difference -- e=(c-d)	% of utilisation- F= d/c
	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Government grants and subsidies	261,500,000	-	261,500,000	261,500,000	-	100%
Other revenue (A.I.A)	10,000,000	55,000,000	65,000,000	51,117,104	13,882,896	79%
Donor Funds	-	-	6,655,397	6,655,397	-	100%
Total income	271,500,000	-	333,155,397	319,272,501	13,882,896	96%
Expenses						
Employee Costs	92,520,000	(2,820,000)	89,700,000	89,682,669	17,331	100%
Council Expenses	12,000,000	(3,490,000)	8,510,000	8,501,959	8,041	100%
Repairs and maintenance	2,134,970	1,186,685	3,321,655	3,321,655	-	100%
Use of goods and services	164,845,030	60,123,315	231,623,742	243,967,891	(12,344,149)	105%
Total expenditure	271,500,000	55,000,000	333,155,397	345,474,174	(12,318,778)	

- Under collection of AIA is as a result of decrease in number of candidates taking up CBET and decrease in sale of Occupational Standards and Curricula, learning guides, mentoring tools and assessment tools due to the commencement of transfer of functions in April 2022.
- The budget adjustment was due to virement during the financial year and increase in AIA as a result of increased uptake of CBET assessment.
- Over expenditure under use of goods and services was as a result of incurring July/August 2022 assessment series preparation.

XVII. NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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

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

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

3. ADOPTION OF NEW AND REVISED STANDARDS

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

Standard	Impact
Other Improvements to IPSAS	This Standard does not apply in the financial year 2021/2022.

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

Standard	Impact:
IPSAS 41: Financial Instruments	The entity does not hold any financial asset for maturity; therefore, the standard does not apply in the financial year 2021/2022.

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

Standard	Impact:
IPSAS 42: Social Benefits	TVET CDACC is an entity whose mission is to provide demand driven curricula, competence assessment and certification of TVET graduates for the global labour market. The standard does not apply in the financial year 2021/2022.

iii. Early adoption of standards

TVET CDACC did not early – adopt any new or amended standards in the financial year 2021/2022.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i. Revenues from non-exchange transactions

Transfers from other government entities

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

ii. Revenues from exchange transactions

Sale of goods/services

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

b) Budget information

The original budget for FY 2021-2022 was approved by the National Assembly on July 2021. The budget is prepared on the accrual basis that is, all planned costs and income are presented in a single statement to determine the needs of TVET CDACC. As a result of the adoption of the accrual basis for budgeting purposes, there is no timing or differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. No subsequent revisions or additional appropriations were made to the approved budget in the FY 2021/2022.

c) Property, Plant and Equipment

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

d) Depreciation of Property, plant and equipment

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

The following rates were applied for depreciation;

Motor Vehicles 25%

Furniture, Fixtures Fittings and Equipment @12.5%

Computers, Laptops and Printers @ 30%

Software 20%

Partitioning 12.5%

e) Provisions

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

f) Contingent liabilities

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

g) Contingent assets

TVET CDACC does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control in the notes to the financial statements.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

h) Nature and purpose of reserves

TVET CDACC creates and maintains reserves in terms of specific requirements. Revaluation reserve is created to record increase or decrease in value of property. In financial year 2021-2022 no asset or property which has been revalued hence no revaluation gain or loss recorded.

i) Changes in accounting policies and estimates

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

j) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Kenya Commercial Bank of at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers which were not surrendered or accounted for at the end of the financial year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

k) Comparative figures

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

l) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

m) Related party

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

n) Segment reporting

The entity does not have any branches/reporting segments. All the operations of the entity are managed from the registered office. The core business of TVET CDACC continues design and development of competency-based curriculum for TVET.

o) Bad debt provision

The entity provides 10% for debts over one year and 5% in the preceding year. If there is high probability that the debt is not recoverable it is written off. There were no bad debts in the financial year 2021-2022.

p) Financial Risk Management Disclosure

TVET CDACC did not have investments in financial instruments in financial year 2021-2022.

q) Related party disclosures

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

r) Commitments and contingencies

There were no capital commitments during the financial year 2021-2022

s) Contingencies

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

t) Ultimate and holding entity

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

u) Employee benefits

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

5. Significant judgments and sources of estimation uncertainty

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

v) Estimates and assumptions

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

w) Useful lives and residual values

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

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

x) Provisions

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

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

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Transfers from Government Entities

a) Revenue from non-exchange transactions

Transfers from the Ministry

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Total income during the year 2021-2022	2020-2021
Ministry of Education/State Department of Vocational Technical Training	261,500,000	261,500,000	321,125,000
Total Revenue from non-exchange transactions	261,500,000	261,500,000	321,125,000

b) Revenue from exchange transactions

Sale of goods and services

Description	2021-2022	2020-2021
Donor Funds	6,655,397	-
Other Revenue (A.I.A)	51,117,104	10,000,000
Total Revenue from exchange transactions	57,772,501	10,000,000
Total Revenue	319,272,501	331,125,000

TVET CDACC sales Curriculum, learning guides, mentoring tools and assessment tools to TVET institutions that have been accredited by TVETA and collection of assessment fees/CBA training fees.

TVET CDACC received donor funds from the following organizations for capacity building:

DATE	ORGANISATION	AMOUNT
06-07-2021	ILO-BAMBUU	1,810,704.50
22-07-2021	UNESCO	924,807.00
12-07-2021	GIZ	153,140.00
21-09-2021	HUAWEI TECHNOLOGY	190,960.00
05-11-2021	UNESCO	2,236,500.00
16-11-2021	GIZ	229,710.00
24-11-2021	HUAWEI	712,500.00
14-12-2021	GIZ	275,000.00
04-02-2022	HUAWEI	122,075.00
	TOTAL	6,655,396.50

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 EMPLOYEE COSTS	2021-2022	2020-2021
Description	KShs	KShs
Salaries and wages	77,172,000	62,678,006
Employee related costs - contributions to pensions and medical cover	12,146,669	12,050,423.57
Extraneous Allowance	-	253,000.00
Leave allowances	364,000	
Employee costs	89,682,669	74,981,430

8. COUNCIL/ADHOC EXPENSES		
Description	2021-2022	2020-2021
	KShs	KShs
Chairman's Honoraria	-	365,333
Sitting allowances	40,000	5,273,184
DSA & Other expenses	8,461,959	2,712,315
Total Council/adhoc expenses	8,501,959	8,350,832

9. DEPRECIATION AND AMORTIZATION EXPENSE		
Description	2021-2022	2020-2021
	KShs	KShs
Property, plant and equipment	5,570,864	15,575,092
Intangible asset	618,086	1,214,169
Total depreciation and amortization	6,188,949	16,789,261

10. REPAIRS AND MAINTENANCE		
Description	2021-2022	2020-2021
	KShs	KShs
Vehicles	2,666,005	1,017,623
Other Assets	655,650	948,740
Total repairs and maintenance	3,321,655	1,966,363

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. GENERAL EXPENSES		
Description	2021-2022	2020-2021
	KShs	KShs
Audit fees	500,000	500,000
Bank Charges	1,259,262	930,760
Communication Supplies and Services	2,431,550	3,578,312
Competence Assessment and Certification	149,170,499	91,836,030
Computer Supplies & accessories	3,308,620	5,083,315
Development of Curriculum	59,410,966	110,207,509
Domestic Travel and subsistence	1,584,500	3,262,942
Foreign Travel and subsistence	136,572	829,027
Fuel, oil and lubricant	978,838	729,162
WIBA	271,500	-
Hospitality supplies and services	1,127,069	1,199,099
Insurance-Motor vehicle and Other Assets	683,567	643,737
Office and General Supplies	2,354,499	3,277,261
Partioning expense	-	-
Rent and Rates	18,696,431	16,250,870
Printing and Advertisement, information Supplies and Services	1,803,019	4,256,289
COVID PPE'S	251,000	615,470.00
Training expenses	-	3,115,083
Total general expenses	243,967,891	246,314,866

12. CASH AND CASH EQUIVALENTS		
Description	2021-2022	2020-2021
	Kshs	Kshs
Current account- 1183760809 (KCB Bank-Kipande house)	1,086,133	17,383,979
Cash in Hand	-	-
Others-AIA A/C- 1236735323 (KCB Bank - Kipande house)	10,633,009	5,137,030
Total cash and cash equivalents	11,719,143	22,521,009

13. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Description	2021-2022	2020-2021
Rent	-	4,260,982
Prepayment Internet	65,076	-
Prepayment WIBA	1,357,498	-
Prepayment medical cover	4,057,675	-
Non-refunded cash	20,000	-
Outstanding Imprest	210,000	890,696
Prepayment Fuel, oil & lubricant	192,000	60,838
Totals	5,902,249	5,212,516

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Furniture and Fittings	Computers and Printers	Partitioning	Total
	Kshs	Kshs	Kshs	Ksh.	Kshs
Depreciation Rates	25%	12.5%	30%	12.5%	
COST/VALUATION:					
At 1 July 2020	23,416,000	13,444,190	13,435,350	18,582,145	68,877,685
Valuation/Additions	-	2,069,030	3,663,220	2,636,800	8,369,050
As at 30 June 2021	23,416,000	15,513,220	17,098,570	21,218,945	77,246,735
DEPRECIATION:					
As at 1 July 2020	13,763,583	4,548,969	10,566,992	-	28,879,544
Charges for the year	5,854,000	1,939,153	5,129,571	2,652,368	15,575,092
As at 30 June 2021	19,617,583	6,488,122	15,696,563	2,652,368	44,454,636
COST/VALUATION:					
At 1 July 2021	23,416,000	15,513,220	17,098,570	21,218,945	77,246,735
Valuation/Additions	-	336,000	2,365,660	-	2,701,660
As at 30 June 2022	23,416,000	15,849,220	19,464,230	21,218,945	79,948,395
DEPRECIATION:					
As at 1 July 2021	19,617,583	6,488,122	15,696,563	2,652,368	44,454,636
Charges for the year	949,604	1,170,137	1,130,300	2,320,822	5,570,864
As at 30 June 2022	20,567,187	7,658,259	16,826,863	4,973,190	50,025,499
NET BOOK VALUE:					
At 30 June 2022	2,848,813	8,190,961	2,637,367	16,245,755	29,922,896
At 30 June 2021	3,798,417	9,025,099	1,402,007	18,566,577	32,792,100

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. INTANGIBLE ASSET	
	Software
	Kshs
Amortization Rate	20%
COST/VALUATION:	
At 1 July 2020	4,790,847
Valuation/Additions	1,280,000
As at 30 June 2021	6,070,847
DEPRECIATION:	
As at 1 July 2020	1,766,249
Charges for the year	1,214,169
As at 30 June 2021	2,980,419
COST/VALUATION:	
At 1 July 2021	6,070,847
Valuation/Additions	-
As at 30 June 2022	6,070,847
DEPRECIATION:	
As at 1 July 2021	2,980,419
Charges for the year	618,086
As at 30 June 2022	3,598,504
NET BOOK VALUE:	
At 30 June 2022	2,472,343
At 30 June 2021	3,090,428

16. ACCOUNTS PAYABLES		
Description	2021-2022	2020-2021
Provision for audit fees for financial year 2021/2022	500,000	500,000
Un-invoiced Audit fees for financial year 2020/2021	500,000	-
Pending bills	18,291,200	-
Other Creditors	321,190	321,190
Total	19,612,390	821,190

The outstanding imprest relates to fuel to be used on the July/August 2022 assessment series commencing 4th July 2022 all the way to 22nd July 2022 this is due to National Oil experiencing fuel shortages the amount will be for procuring fuel from other filling stations, Ksh.192,000 for fuel & oil is the balance in the fuel card of National oil corporation as at 30th June,2022. The internet prepayment relates to internet prepaid for the month of July 2022 to assist in the assessment of July/August 2022 series.

Pending bills of Ksh. 18,291,200 is related to activities for preparation of July/August 2022 assessment series.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The other payables consist of the following:

1. Validation of Competency Based Assessment tools 20th to 2nd July 2022. **5,719,500.**
2. Development of Assessment tools for July/August 2022 series. **3,361,700.**
3. Review of portfolio of evidence and verification of Assessment **9,210,000.**

17. EXCESS AIA COLLECTED		
Description	2021-2022	2020-2021
AIA-Excess	5,045,342	5,045,342
Total	5,045,342	5,045,342

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

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

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)



Council Secretary /Ag C.E.O
Mrs. Zipporah W. Njoroge-Messo

Date: 30/9/2022

TVET CDACC ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022

APPENDIX II: INTER-ENTITY TRANSFERS

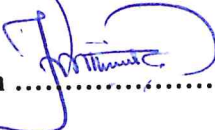
ENTITY NAME:				
Break down of Transfers from the State Department of VTT Ministry of Education				
	FY 21/22			
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		22/9/2021	65,375,000	FY 2021/2022
		2/11/2021	65,375,000	FY 2021/2022
		24/2/2022	65,375,000	FY 2021/2022
		13/5/2022	65,375,000	FY 2021/2022
			261,500,000	

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

Ag. CEO/Council Secretary
TVET CDACC

Sign 

Head of Accounting Unit
State Department of VTT

Sign 

APPENDIX III: GLOSSARY

- PPAD- Public Procurement and Asset Disposal
- PPRA- Public Procurement Regulatory Authority
- PFM- Public Finance Management
- FY – Financial Year
- TVC- Technical Vocation Colleges
- TVET- Technical and Vocational Education and Training
- CBET- Competency Based Education and Training
- CBA- Competency Based Assessment
- KEFEP -Kenya Education for Employment Programme
- GIZ - Gesellschaft für Internationale Zusammenarbeit
- DANIDA -Danish International Development Agency
- EASTRIP – East Africa Skills for Transformation and Regional Integration
- UNESCO- United Nations Educational, Scientific and Cultural Organization
- ILO- International Labour Organization
- USAID- United States Agency for International Development
- NPC- Nairobi Pentecost Church