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THE AUDITOR-GENERAL

ON

**NATIONAL COUNCIL FOR NOMADIC
EDUCATION IN KENYA**

**FOR THE YEAR ENDED
30 JUNE, 2024**

**STATE DEPARTMENT FOR BASIC
EDUCATION**



REPUBLIC OF KENYA



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NATIONAL COUNCIL FOR NOMADIC EDUCATION IN KENYA

(NACONEK)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2024

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

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1. Acronyms and Definition of Key Terms

(a) Acronyms and Abbreviations

AfDB	African Development Bank
ASAL	Arid and Semi-Arid Lands
APBET	Alternative Provision of Basic Education and Training
AAK	Associated Automobile of Kenya
B.A	Bachelor of Arts
B.Ed.	Bachelor of Education
BOMs	Board(s) of Management
CDE	County Director of Education
CEO	Chief Executive Officer
CBK	Central Bank of Kenya
CIPS	Chartered Institute of Procurement & Supply
CS	Cabinet Secretary
CSOs	Civil Society Organization(s)
CSR	Corporate Social Responsibility
CPA	Certified Public Accountant
DAA	Digital Attendance Application
DRC	Danish Refugee Council
EAA	Education-Above-All
EFA	Education –for-All
EiE	Education-in-Emergencies
ERP	Enterprise resource planning
FY	Financial Year
HSc.	Head of State Commendation
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information and communications technology
IEC	Information, Education and Communication (Materials)
IPSAS	International Public Sector Accounting Standards
KEPSHA	Kenya Primary Schools Head Teachers Association
KEPSA	Kenya Private Sector Alliance
KES	Kenya Shilling(s)
KESSHA	Kenya Secondary Schools Heads Association
KISM	Kenya Institute of Supply Management
KNQA	Kenya National Qualifications Authority
KPEEL	Kenya Primary Education Equity in Learning
M.A	Master of Arts (Degree)
MoE	Ministry of Education

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MSEA	Micro and Small Enterprise Authority
MTEF	Medium Term Expenditure Framework(s)
MTP	Medium Term Plan
NACONEK	National Council for Nomadic Education in Kenya
NDMA	National Drought Management Authority
NEMIS	National Education Management Information System
NESSP	National Education Sector Strategic Plan
NIWFESS	NACONEK Integrated Wash Food and Energy for Sustainable Schools
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OOSC	Out-of-School Children
OSHA	Occupational Safety and Health Act of 2007
PAs	Parents Association(s)
PCs	Performance Contract(s)
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SCAC	State Corporations Advisory Committee
SCDE	Sub County Director of Education
SMP	School Meals Programme
SO	Strategic Objective
TNA	Training Needs Assessment
UNICEF	United Nations Children's Fund
WB	World Bank
WFP	World Food Programme

(b) Definition of Key Terms

Term	Definition
Access	Opportunities learners and trainees are given to acquire education.
CBOs	Community based organizations (CBOs) are nonprofit groups that work at a local level to improve life for residents.
Credit transfer	Means the vertical, horizontal or diagonal relocation of credits towards a qualification or part qualification in the same or different levels, programmes, departments or institutions.
Comparative Year	Means the prior period.
Duksi	Refers to an Islamic memorization school.
Entrepreneurship	Is the process of doing something new and something different for the purpose of creating wealth for an individual and adding value to society.
Fiduciary Management-	Members of Management directly entrusted with the responsibility of financial resources of the organisation
Lifelong learning	Learning that takes place in all contexts of life: from a life-wide, life-deep and lifelong perspectives. It includes learning behaviors and obtaining knowledge, understanding, attitudes, values and competencies for personal growth, social and economic well-being, democratic citizenship, cultural identity and employability.
Non-Formal Education	Any organized, systematic and quality education and training programs outside the formal school system, that are consciously aimed at meeting specific learning needs of children, youth and adults.
Nomad	People who move from one place to another, rather than settling in one location.
Madrassa	This refers to an Islamic college, literally a "place of instruction," especially instruction in religious law.
PLAR	This an acronym for Prior Learning Assessment and Recognition which is also referred to as Recognition of Prior Learning. It is a process used to identify, assess and certify RPL for a candidate's knowledge, skills and competencies acquired in non-formal or informal learning, such as work or life experiences, against prescribed standards or learning outcomes.

2. Key Entity Information and Management

(a) Background Information

The establishment of National Council for Nomadic Education in Kenya (NACONEK) was informed by twin documents of Nomadic Education in Kenya, 2010 and Session Paper No. 14 of 2012. Further, the Council was established under Section 94 (1) and the 6th Schedule of the Basic Education Act of 2013 and officially launched in May 2015. The Council is a Semi-Autonomous Government Agency in the State Department of Basic Education of the Ministry of Education.

The global Sustainable Development Goal No. 4 aims at *“Ensuring Inclusive and Equitable Quality Education and Lifelong learning for all by 2030”*. It calls for closer attention to hard to reach groups, gender equality, girls and women and the marginalized. The nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya are identified as the most marginalized and hard to reach with conventional education. The government of Kenya has since independence committed itself to provisions of education to all its citizen as a national duty and partly in line with fulfilling its international commitment in education agenda.

Challenges faced by populations in the nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya revolve largely around impacts of climate change. Impacts of climate change prompt emergency nomadism which is an economic activity and therefore mobile in nature and distance to education institutions makes the provision of formal education difficult. Persistent insecurity in some of the nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya, higher teacher turn over due to insecurity and hardship, limited monitoring and supervision of learning institutions as well as wildlife-human conflict

The government of Kenya is cognizant of the fact that despite massive investment in education in the last fifty-two years, over 2 million school age (6-13 years) are still out of school with nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya accounting for over 80% of them. The major constraints to the participation of children from nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya in formal and non-formal education are:

- Their constant migration /movements in search of water and pasture in the case of the pastoralists and fish in the case of the fishing nomads;
- The centrality of child labour in their production system, thus making it extremely difficult to allow their children to participate in formal schooling;
- The irrelevance of the school curriculum which is tailored to meet the needs of sedentary groups and thus ignores the educational needs of nomadic people;

- Their physical isolation since they operate in a mostly inaccessible physical environment; and
- Land tenure system that makes it difficult for the nomads to acquire land and settle in one place.

Besides these constraints, available studies indicate that children in these areas record poor completion rates and post poor learning outcomes compared to children from the rest of the country. NACONEK aspires to meet the education needs of the nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya by ensuring that their traditions, values and norms are adequately addressed. The aim is to achieve Education for All without forcing the target populations to choose between schooling against other priorities.

Legal Status of NACONEK

The establishment of NACONEK is contained in;

- (i) Sessional Paper No. 2 of 2015 on reforming education and training sector in Kenya
- (ii) Sessional Paper No.8 of October 2012 on the “Policy for suitable development of Northern Kenya and other arid lands” releasing our full potential”
- (iii) The Basic Education Act 2013, section 94 and the Sixth 6th Schedule
- (iv) The Policy Framework for Nomadic Education in Kenya, 2010
- (v) The National Education Sector Strategic Plan (NESSP)
- (vi) The Constitution of Kenya, 2010
 - Article 56(b) also stipulates that “.... the state shall put in place affirmative action programs designed to ensure that minorities and marginalised groups are provided with special opportunities in education and economic fields”
 - Basic Education Act 2013, Section 39 (C) states that it shall be the duty of the Cabinet Secretary to.... ensure that children belonging to marginalized, vulnerable or disadvantaged groups are not discriminated against and prevented from pursuing and completing basic education.”

The Council

To provide the desired policy guidance, strategic direction and general oversight on the operations of the NACONEK, there is a council in place whose composition consists of a Chairperson, Council Secretary/Chief Executive Officer and seven (7) Members. This is the policy organ of the Council. Since its inauguration in April 2024, the Council has held one inaugural meeting and one ordinary meeting, which translates into two times to date to review projects and programs of the Secretariat. In overall, the Council is supposed to hold one meeting every quarter, which translates into four meetings in a year. When there is need, the Council members through the various committees may meet more frequently.

Secretariat

The Secretary/Chief Executive Officer heads the secretariat team. The Secretary is the Accounting Officer, responsible for the day-to-day administration and management of the National Council for Nomadic Education in Kenya (NACONEK). NACONEK has two Division heads; one heading Corporate Services and the other heads the Technical. The two Division heads support the CEO by working with other senior officers including Head of Finance and Accounts, Head of Programmes, Head of Research and Advocacy, Head of Resource Mobilization and Partnerships, Head of Supply Chain Management, Head of Administration, Head of Human Resource Management, Head of ICT, and Head of Public Communications. The Council has two independent office bearers including an internal auditor; who manages risks and audit while the legal Officer is the corporate Secretary to the Council as well as providing legal support services. The Secretariat has other (12) middle-lower cadre officers including six (6) Supply Chain Management Officers, five (5) Accountants, two (2) Records Management Officers, three (3) Assistant Office Administrators, three (3) Clerical Officers and five (5) Drivers.

(b) Principal Activities

Mandate

The Sixth Schedule of the Education Act 2013 spells out the functions of NACONEK as follows:

- (i) Initiate the development, implementation and review of policies on all matters relating to education in the ASAL areas, Pockets of Poverty regions and Urban Informal Settlements of Kenya. e.g. Nomadic Education policy;
- (ii) Mobilize funds and other resources from various sources for the development of nomadic education in order to support relevant activities of the Council;
- (iii) Institutionalize mechanisms for effective coordination, monitoring and evaluation of the activities of agencies involved in the provision of education in the ASAL areas, Pockets of Poverty regions and Urban Informal Settlements of Kenya;
- (iv) Implement guidelines and ensure geographical spread of education activities and targets for the ASAL areas, Pockets of Poverty regions and Urban Informal Settlements of Kenya;
- (v) Establish appropriate linkages and partnerships with other participating departments and agencies;
- (vi) Determine standards and skills to be attained in schools and institutions of learning within the ASAL areas, Pockets of Poverty regions and Urban Informal Settlements of Kenya and review such standards from time to time; and
- (vii) Collate, analyse and publish information on education activities in the ASAL areas, Pockets of Poverty regions and Urban Informal Settlements of Kenya.

Vision

The Council envisions to have “a well-educated population in the nomadic regions, pockets of poverty areas and urban informal settlements proactively engaged in the transformation of Kenya”.

Mission

The Council strives on a daily routine “to coordinate and strengthen the management, administration and delivery of quality basic education to populations in the ASAL areas, pockets of poverty regions and urban informal settlements of Kenya.”

Core Values

In carrying out its mandate, the Council upholds the following core values:

- Respect for the right of the child
- Integrity
- Teamwork
- Transparency and accountability
- Professionalism
- Respect of diversity
- Gender equity
- Continual learning

Value Proposition

While delivering its services, the Council aspires to meet the education needs of populations in the nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya by ensuring that their traditions, values and norms are adequately addressed in pursuance of its mandate.

Philosophy

When carrying out its mandate, the Council strives to achieve Education for All (EFA) goal without forcing the target populations to choose between schooling against other priorities.

Core Objectives

- (i) Strategic Objective 1: To create and strengthen effective mechanisms for coordination, knowledge management and partnerships with various stakeholders to develop education in nomadic counties.
- (ii) Strategic Objective 2: To enhance advocacy, social mobilization and stakeholders’ engagement for the development of education in nomadic counties.

- (iii) Strategic Objective 3: To coordinate development, expansion and monitoring of innovations in the delivery of quality education in nomadic counties.
- (iv) Strategic Objective 4: To strengthen institutional governance and management of education in nomadic counties.
- (v) Strategic Objective 5: To review and promote the development, adaptation and implementation of policies and a curriculum that is relevant and appropriate to the nomadic way of life and livelihood.
- (vi) Strategic Objective 6: To strengthen institutional capacity and operations of NACONEK.

NACONEK Areas of Coverage

- (i) ASAL (Nomadic) regions (14) in the counties of West Pokot, Turkana, Samburu, Isiolo, Marsabit, Garissa, Wajir, Mandera, Tana River, Lamu, Narok, Kajiado, Baringo and Homa Bay (fishing nomads).
- (ii) Pockets of Poverty areas (10) of Elgeyo Marakwet, Kilifi, Kwale, Kitui, Taita Taveta, Nyeri, Laikipia, Makueni, Nyamira and Tharaka Nithi.
- (iii) Urban informal settlements of Kenya (7) in the cities of Nairobi, Mombasa, Kisumu, Nakuru and Eldoret in the two (2) larger municipalities of Thika, and Kitale.

(c) Key Management

The Council’s day-to-day management is under the following key organs:

No.	Designation	Name
1.	Secretary/CEO	Harun M. Yusuf, HSC
2.	Deputy Director of Education –Technical Division	Keziah Z. Wandera
3.	Deputy Director –Corporate Services	Murumba S. Chiuli
4.	Deputy Director - Finance & Accounts	CPA Ibrahim Farah Dagane
5.	Deputy Director of Education – SMP Coordinator	Millicent Ochola
6.	Head of Supply Chain Management	Justus Kirimi Mwiti
7.	Head of Internal Audit	Hared Muhumed Mullah

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Secretary/ CEO	Harun M. Yusuf, HSC
2.	Deputy Director of Education	Keziah Z. Wandera
3.	Deputy Director – Head of Corporate Services	Murumba S. Chiuli
4.	Deputy Director - Finance & Accounts	CPA Ibrahim Farah Dagane
5.	Deputy Director of Education – SMP Coordinator	Millicent Ochola
6.	Head Supply Chain Management	Justus Kirimi Mwiti
7.	Head of Internal Audit	Hared Muhumed Mullah

(e) Fiduciary Oversight Arrangements

During the year under review, the Council through its Committees and the Secretariat put in place systems aimed at enhancing governance, transparency, and accountability. The council has four committees that provided key fiduciary oversight arrangements:

i) Finance Committee

This Committee is mandated to oversee the development of policies with regard to public financial management. The committee provides financial oversight, ensuring the Council acquires all the financial resources it needs to operate efficiently. The Committee is responsible for developing and managing the operating budget of the Council by estimating the amount of money required and how NACONEK will fund the undertaking.

Of critical importance is the oversight role of ensuring prudent use of finances and reporting on the performance of the Council. It is also mandated to provide best practice in the development, implementation and subsequent monitoring of procurement function of the Council. The Council's Finance committee is responsible for ensuring compliance with several reporting standards and requirements set by government agencies and other regulatory bodies.

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During the financial year ended 30th June 2024 the following were members of this committee:

S/No.	Name	Designation
1.	Catherine Amunga Wameyo	Chairperson
2.	Fr. Paul Kibet Ng'eno	Member
3.	Rukia Ali Saman	Member
4.	PS-Treasurer	Alternate Member

ii) Human Resource & Administration Committee

The human resource and Administration Committee's responsibilities to NACONEK cuts across six main areas: hiring, workplace policies, compensation, evaluation, grievances/whistleblowing, layoffs and succession management. The Committee monitors, evaluates and makes recommendations with respect to policies and strategic matters relating to the Council's human resource. Further, this committee advises the Secretary/CEO on Human Resource issues including: staff training/development, investigation and making recommendations on staff disciplinary matters; making recommendations on existing Human Resource regulations and policies; and making recommendations on general staff welfare and motivation issues.

During the financial year ended 30th June 2024 the following were members of this committee:

S/NO.	Name	Role
1.	Rukia Ali Saman	Chairperson
2.	Abdinoor Ragow, Alternate Member for PS - State Department for ASALs and Regional Development	Member
3.	Naisetiai Lemayian	Member

iii) Audit & Risk Management Committee

The Committee is responsible for managing the organization's financial planning, the audit process, financial reporting, the system of corporate controls and risk management, ensuring compliance to all applicable laws and regulations, and spearheading good governance practices by the Council members and the Secretariat. The Committee is responsible for monitoring the Council's internal control environment and providing advice on areas of improvement. The Committee oversees the operations of the Council to ensure that the set policies and procedures are adhered to. In the process of overseeing NACONEK's audit procedures, the Risk and Audit Committee has unrestricted access to NACONEK's personnel and documents and is provided with the resources necessary to carry out its responsibilities, including the authorization to engage independent counsel and other advisors.

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During the financial year ended 30th June 2024 the following were members of this committee:

S/No.	Name	Role
1.	Daniel Sadam Lentirangoi	Chairperson
2.	Reuben Kipturgo, Alternate Member for PS, State Department for Basic Education	Member
3.	Naisetiai Lemayian	Member

iv) Policy, Strategy & Partnerships Committee

This committee is responsible for facilitating policy review, formulation and development as well as establish strategic direction for the council. Additionally, the committee is responsible for establish effective establishment of linkages, coordination and collaboration between the public and private sectors in the overall delivery of the NACONEK's strategic objectives. The Committee takes an open and pro-active approach to optimizing the benefits of closer collaboration for a joint strategy for the Council. In so doing, the committee pursues avenues of engaging with all development players, governments (National and County governments) and private sector entities. During the financial year ended 30th June 2024 the following were members of this committee:

S/No.	Name	Role
1.	Paul Kibet Ng'eno	Chairperson
2.	Daniel Sadam Lentirangoi	Member
3.	Abdinoor Ragow, Alternate Member for PS, State Department for ASALs and Regional Development	Member

(f) Entity Headquarters

P.O. Box 30040 – 00100,
 Uchumi House, 6th, 7th & 10th Floors,
 Along Aga Khan Walk,
 Nairobi, Kenya.

(g) Entity Contacts

Telephone: (254) 20 2241201,
 E-mail: infonaconek@education.go.ke,
 Website: www.naconek@education.go.ke.

(h) Entity Bankers

National Bank of Kenya,
Kenyatta Avenue Branch,
P.O. Box 72866-00200,
Nairobi, KENYA.

HFC Bank,
P.O. Box 72866-00200,
Nairobi, KENYA.

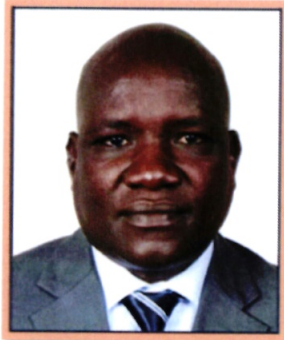
(i) Independent Auditor

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

(j) Principal Legal Adviser

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

3. The Council Profiles



Chairman

Linus Ekai Evans,

Fr. Linus Ekai was born on 1976. He has taught various schools as he continued to study theology in various institutions locally and internationally. He holds both a Post Graduate Diploma (PGDE) and a Master of Education in Educational Administration and Planning from Catholic University of Eastern Africa (CUEA). He graduated with a Bachelor of Arts in Sacred Theology from Urbaniana University in Rome, Italy. He also holds both a Certificate and Diploma in philosophy and Religious Studies from St. Augustine's Major Seminary, Mabanga, Bungoma, Kenya. He graduated from St. Thomas Aquinas Major Seminary, Nairobi, Kenya with a Diploma in Theology. Formerly a Council member with the National Council for Nomadic Education from 2015 to 2021. He has served in various distinguished positions including Chairman of the Board of Governors at Lodwar Technical and Vocational College. Additionally, he served as a member and chairperson of the Infrastructure and Development Committee at the County Assembly Service Board (CASB) in Turkana County. Fr. Ekai is an independent member of the council. He is a Member of Turkana professional Association and the Association of External Board Members of County Assemblies (AEBCA). Fr. Ekai is the Chairperson of NACONEK Council.



Council Member

Catherine Amunga Wameyo,

Catherine was born on 1972. She holds a master of business administration (MBA), Finance, a Bachelor of Business Administration and a Certified Public Accountant (CPA-K). She has over 20 years' experience in accounting and finance fields both in private and public sectors holding various positions of responsibilities. Currently, she is an assistant Director Finance and Accounts at National Council for Persons with Disabilities. She also served as an accountant at Mabati Rolling Ltd and was later recognized as the Outstanding Employee. Possessing a wealth of experience and a high level of personal integrity. Ms. Wameyo was appointed as a council member by the Cabinet Secretary of the Ministry of Education, as detailed in Gazette notice No. 5851. Previously, she served as an independent non-executive board member at NACONEK, as outlined in Gazette notice 5153 from May 2018 to 2021, where she was a member of the finance committee and also selection panel (Gazette Notice 3148 of April 2018) in which she served as a member of the selection panel tasked with nominating candidates for appointment as chairperson and member of the commission on administrative justice. Catherine is an independent member of the council representing the National Council for Persons with Disabilities (NCPWD). She currently chairs the Finance Committee of the Council.



Council Member

Mrs. Rukia A. Saman,

Rukia was born on 1970. She holds a Bachelor of Education Degree (Arts) from Kampala International University. She brings a wealth of experience in local governance, working with local NGOs, and serving as a member of the Muslim Education Council. Her expertise lies in qualitative research, encompassing the facilitation of focus group discussions and conducting key informant interviews. Before assuming her role on the Council board, she held the position of Director of Labor and Social Services in the County Government of Wajir. In this capacity, she collaborated closely with various stakeholders in Wajir to streamline services geared towards youth empowerment. This collaborative effort extended to UN agencies and NGOs through coordinated mechanisms. Additionally, Mrs. Rukia served as an Educationist at the Ministry of Education, where she played a pivotal role in curriculum guidance and counseling. Her specific focus was on addressing the guidance and counseling needs of women and girls, ensuring adherence to ministry guidelines in curriculum delivery. Rukia is an independent member of the Council representing the Muslim Education Council. She currently chairs the human resource management committee and serves as a member of the finance committee.



Council Member

Daniel Sadam Letarangoi

Daniel was born on April 1977. He holds a degree in Theology, from Friends Theological College and a Bachelor of Education degree (arts) degree. Mr. Letarangoi exemplifies exceptional leadership qualities, demonstrating the capacity to adeptly navigate a myriad of challenges that impact the well-being of those under his guidance. His experience in leading faith-based institutions, such as schools, has significantly enhanced his sense of accountability, confidence, and commitment to upholding excellence and integrity. Within the realm of the NCKK South Rift and NCKK (CCC), Mr. Letarangoi held the esteemed position of Vice Chairperson and Youth Representative. In these roles, he skillfully served as a spokesperson, effectively coordinating meetings and liaising with members of the NCKK. Additionally, he assumed the role of Director at Samburu Friends Mission, where he diligently oversaw the organization's financial matters, ensuring that goals and missions were successfully achieved through the meticulous execution of his duties. Mr. Letarangoi is a distinguished alumnus of Laikipia University, holding a Bachelor's Degree in Education (Arts) and a Bachelor's Degree in Theology from Friends Theological College. Daniel is an independent member of the council representing the National Council of Churches of Kenya (NCKK). He is currently the chairperson of the Audit & Risk Management Committee and a member of Policy, Strategy and Partnerships Committee.



Council Member

Abdinoor Ragow Abdiaziz

Abdinoor was born on 1990. He holds a Master of Arts degree in Project Planning and Management from the University of Nairobi and A bachelor of Science Degree (Disaster Management and Sustainable Development) from Masinde Muliro University. His professional accomplishments include contributing to the development of the resilience programming framework for 2022-2030 in Kenya's Arid and Semi-Arid Lands, as well as revising the Project Design Matrix for Enhancing Food and Nutrition Security through Building Adaptive Capacity to Climate Change in ASALS in Kenya (IFNuS). He also participated in Training and Seminars; Leadership training by Young African Leaders Initiative, Champion of Change Leadership on Agriculture in ASALs Agile and Harmonized for Devolved Unit (AHADI). Mr. Abdinoor is an exceptional leader with profound capabilities and extensive experience, aspiring to thrive in a competitive environment focused on sustainable development, resilience, vulnerability, and strategic risk analysis. He possesses expertise in stakeholders mapping, coordination strategies, and effective management. Currently serving as an Assistant Director of the Strategic Programme at the State Department of ASALS. Mr. Abdinoor collaborates with pertinent stakeholders on special programs and projects in ASAL areas. His previous role as an Education Emergency Response at Save the Children International involved spearheading education emergency initiatives, successfully executing two emergency responses in Wajir Sub-county. Abdinoor is an alternate member of the council representing the PS- Ministry of State Department for ASALS and Regional Development. He is currently a member of two committees; human resource management as well as the Policy, Strategy and Partnerships.



Council Member

Naisetiai Lemayian,

Naisetiai was born on 1994. She holds a Bachelor of Arts Degree in Criminology and Security Studies with a specialization in Disaster Management. Additionally, she has a Diploma in Forensic and Criminal Investigation from the prestigious Kenya Institute of Studies in Criminal Justice. She is a remarkable and professional leader who possesses a wealth of professional qualities. Currently, she volunteers and serves as a member at the Kenya Red Cross-Nakuru Branch, where her dedication ensures that rescue operations during disasters and road traffic accidents are effectively carried out. Her experience as an enforcement officer at the Nakuru County Government showcases her ability to investigate violations of court by-laws meticulously. Mrs. Lemayian excels in preparing and dispatching court warrants of arrest, demonstrating her commitment to upholding the law. Furthermore, her role as a Sub-county children's officer highlights her dedication to facilitating adoption procedures. She meticulously writes children's officer reports and presents them in court, ensuring that the best interests of the children are always prioritized. Mrs. Lemayian's diverse experiences and educational qualifications make her a valuable asset in any setting that requires strong leadership, attention to detail, and a deep understanding of legal and investigative processes. Her passion for serving the community and ensuring justice is served shines through in all her endeavors. Naisetiai is an independent member of the Council, representing the youth. She is currently a member of two committees; human resource management as well as Policy, Strategy and Partnerships.



Council Member
Father Ng'eno

Fr. Ng'eno was born on 1981. Holds a Masters of Education in Educational Research and Evaluation from Catholic University of Eastern Africa. He graduated with a Bachelor of Sacred Theology and awarded Magna cum Laude Probatus from both St. Thomas Aquinas Seminary, Nairobi and Pontifical Urbaniana University. He also holds a Bachelor of Philosophy, attained Magna cum Laude Probatus from St Augustine Senior Seminary Mabanga, Bungoma/Pontifical Urbaniana University. Fr. Ng'eno has had humble beginnings; from an Assistant Parish Priest, rising through to Vice Rector/Deputy Principal to current Education Secretary. Fr. Ng'eno is a detail-oriented professional with 6 years of experience as Education Secretary in the Catholic Diocese of Ngong, 5 years as member of County Education Boards of Narok and Kajiado Counties, 9 years of teaching experience, skilled with routinely assessing and meeting the academic needs of the institution. Adept at handling various educational needs, he has remained focused on applying knowledge of professional and educational/academic experience. Fr. Ng'eno is an independent member of the Council representing the Kenya Conference of Catholic Bishops (KCCB). He is the current chairperson of the Policy, strategy and Partnerships Committee and as well a member of the Finance Committee.



Secretary/Chief Executive Officer
Harun M. Yusuf, HSC.

Harun was born on 10th July in 1969. He holds a Master of Arts (Project Management) from University of Nairobi and a Bachelor of Education (History and Islamic Studies) from Moi University. Rising from a humble classroom teacher, Harun begun his teaching career in 1994 in Baringo and later moved to County High School where he quickly rose to a Senior Principal of Garissa High School and Wajir High School respectively. He is an accomplished educationist with close to twenty years of experience. During the 18 years (1994-2012) of teaching, he served in various portfolios: Provincial Chairman-Kenya Secondary Schools Heads Association (KESSHA), North Eastern Province. He was a member of the National Executive Committee of the KESSHA and a member of Provincial Education Board. Prior to joining NACONEK, he served as Chairman, Garissa County Public Service Board from July 2013- July 2017. Prior to joining NACONEK, he served as Chairman, Garissa County Public Service Board from July 2013 - July 2017. Currently, Harun is the Secretary and Chief Executive Officer of the National Council for Nomadic Education in Kenya (NACONEK) since August 2017 to date.

4. Key Management Team

Key Management Team	Designation and Details
<p data-bbox="279 331 574 365">Harun M. Yusuf, HSC.</p> 	<p data-bbox="730 331 925 365">Secretary/CEO</p> <p data-bbox="730 376 1388 784">Harun is an accomplished, educationist; he holds a Master of Arts (Project Management) from University of Nairobi and a Bachelor of Education (History and Islamic Studies) from Moi University. Prior to joining NACONEK, he served as Chairman, Garissa County Public Service Board from July 2013- July 2017. He worked with as a teacher in various capacities between June 1994 and September 2012. From a classroom teacher in County High School, he rose to a head Teacher of Garissa High to a Senior Principal of Garissa High School and Wajir High School.</p> <p data-bbox="730 828 1388 1153">Through short trainings and work-related assignments, he has travelled widely across the globe including South Africa, U.S.A, France, Japan, Finland, United Arab Emirates and Israel. During the 18 years (1994-2012) of teaching, he served in various portfolios: Provincial Chairman-Kenya Secondary Schools Heads Association (KESSHA), North Eastern Province. He was a member of the National Executive Committee of the KESSHA and a member of Provincial Education Board.</p>
<p data-bbox="279 1167 534 1200">Keziah Z. Wandera</p> 	<p data-bbox="730 1167 1085 1200">Head of Technical Division</p> <p data-bbox="730 1234 1388 1500">Keziah holds a Master of Education – Educational Research and Evaluation from Catholic University of Eastern Africa (CUEA) and a Bachelor of Education honors in Home Economics. She has wide range of experience in the education sector, from the field as a teacher to the Ministry of Education, headquarters, where she has served for over fifteen years in the Quality assurance and standards Department.</p> <p data-bbox="730 1534 1388 1628">Keziah is currently a Director at the Council in charge of the Directorate of Technical Services where programmes and projects fall.</p>

Murumba S. Chiuli



Head of Corporate Division

Mr. Chiuli holds an MBA in Strategic Management from European Business School – London (2009). He is a BA Hons graduate in Political Science and History from the University of Nairobi (1990). He is a member of Kenya Association of Public Administration and Management (KAPAM) No. 1026. He has vast experience of 30 years in National Administration, from both the field and the Ministries.

Mr. Chiuli was the first County Secretary for County Government of Bungoma, where he was seconded in the first devolution cycle, and returned back to the docket of Senior Deputy Secretary in the Ministry of Public Service then to the Ministry of ICT and Youth Affairs. Mr. Chiuli is also the author of “Setting the Pace to Run Your Counties”: An Organization Development Handbook for Counties in Kenya (2014). His second book is on Essential of Leadership in Public Service which is to be released soon and has participated in a number of public service reform programmes, at then Directorate of Public Service Management, in the Executive office of the President. Mr. Chiuli is the current head of the Directorate of Corporate Services at the Council.

Justus Kirimi Mwiti



Head Supply Chain Management

Mr. Kirimi holds a Master of Science - Procurement & Logistics from Kenyatta University. His undergraduate was in Bachelor of Arts – Econs and holds a Professional Diploma in Procurement & Supply. Mr. Kirimi joined the Council in April 2019 from the Ministry of East Africa Affairs. He holds a wide range of experience in the supplies and logistics space.

Mr. Kirimi is the current head of the supply chain management at the Council and is responsible for all procurement processes. He is a licensed member with the Kenya Institute of Supplies Management (KISM) and the Chartered Institute of Procurement & Supply (CIPS).

CPA Ibrahim Farah Dagane



Deputy Director- Accounts & Finance

CPA Dagane holds M.B.A (Finance) from Kenyatta University and Bachelor of Commerce (Accounting) from Egerton University. He is also CPA (K), CS (K) and Member of ICPAK in good standing.

CPA Dagane joined the Council on December 2022 from County Government of Garissa where he served as the Deputy Director - Accounting Services for a period of 9 years. He as well served as the Project Accountant for donor funded projects of ASDSP 11 and FLLoCA during his stint at the County Government of Garissa.

He is the Head of Finance & Accounts Unit at the National Council for Nomadic Education in Kenya (NACONEK).

Joyce A. Amuga



Deputy Director of Education

Joyce holds a Master of Arts – Project Planning and Management. She also holds a Bachelor of Education honours and PI Certificate in Education. She served in the field across various schools for over 18 years before joining the Ministry of Education, Headquarters. At the Ministry, she served as a Principal Education Officer before joining the Council. Joyce is currently at the Council as a Deputy Director in charge of Adult and Continuing Education (ACE) and Low Cost Boarding Schools spread across the 24 ASAL Counties of Kenya.

5. Chairman's Statement



Ladies and gentlemen, it is my pleasure to welcome you to the National Council for Nomadic Education in Kenya (NACONEK). The Council is a semi-autonomous government agency under the Ministry of Education that draws its mandate and functions from Basic Education Act of 2013, Section 94 (1).

As you may be aware, the National Council for Nomadic Education in Kenya is honored to publish the 2023/2024 Annual Report on its performance and financial statements. The publishing of this report is in line with section 94 (1) of the Basic Education Act, 2013, the Public Finance Management Act, 2012 and the standard practice observed by the Council.

I am pleased to present the 2023/2024 Annual Report and Financial Statements document that details the initiatives and statistical information towards the attainment of our vision and mission towards facilitating increased access, retention, transition and completion rates of learners in the ASALs, Pockets of Poverty regions and Urban Informal Settlements of Kenya.

Our work strategy to achieve on commitments to the marginalized populations has been largely done through stakeholder engagements, institution surveys, public education, and technical support to national and county governments and provision of information and advice to the public on nomadic education. While striving to fulfill on our commitment, we are compounded with challenges of climate change that continue to characterize the lifestyle of populations in the nomadic regions.

As a council, we are aware how the impacts of climate change prompt emergency nomadism, which is an economic activity, and therefore mobile in nature and distance to education institutions makes the provision of formal education difficult. We are cognizant of the persistent insecurity that is characteristic of some of the ASAL areas, Pockets of Poverty regions and Informal Urban Settlements of Kenya. The situation is exacerbated with higher teacher turn over due to insecurity, hardship and wildlife-human conflict.

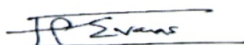
We are aware that our geographical spread is characterized with limited monitoring and supervision of learning institutions. Due to these challenges and vulgaries of poverty, we have and continue to work with both State and no-State actors in ensuring equitable and quality delivery of education to the learners within our mandate. Due diligence has also been exercised in the reporting period towards the attainment of our

strategic goals as contained in the new Strategic Plan 2023 - 2027. On behalf of the council, I am pleased to report that the financial year 2023/2024 was a period that the Council witnessed strategic milestones.

As we cement our operations, the Council has in the recent past undertaken deliberate efforts to strengthen internal capacity and governance processes. Through the annual staff training needs analysis, the Council conducted training and capacity building of key staff. With the inauguration of the new council, the members too benefited from in-house trainings that has leveraged the Council with the relevant skills for optimum performance, policy formulation and execution of the Council's mandate.

Through innovation, resourcefulness, commitment and hard work of the council members and Secretariat staff, the Council was able to post the above outlined achievements. On behalf of the Council, I take this golden opportunity to express gratitude to the Council Secretary/CEO, Mr. Harun M. Yussuf, HSC and the entire staff for work well done. I wish to laud the relentless efforts of our partners and stakeholders for their support in the 2023/2024 financial year.

As I conclude, I am aware of the huge task ahead of us as a new council, there has been a two-year lull period without the council thus we must work extra hard to fill that gap. It is a promise to the secretariat, partners and the general public that we will continue with the pace set towards realizing equitable and quality delivery of education to the marginalized groups and hard to reach in Kenya.



Fr. Linus Ekai Evans
Chairperson

6. Report of the Chief Executive Officer



I am humbled to pen down on behalf of the National Council for Nomadic Education in Kenya another year of service to the nation. I am pleased to present the Annual report which documents the accomplishments and the challenges we faced during the Financial Year 2023/2024. As you may be aware, the National Council for Nomadic Education in Kenya (NACONEK) is a product of affirmative action established through various legal instruments. Since its founding, the Council has been establishing strong relationship with government agencies, regional and international organizations to enhance the continued provision of inclusive and equitable quality education and lifelong learning opportunities for all. This is in line with Sustainable Development Goal No. 4 and the Agenda 2030 pledge by UN member states of 'Leaving No-one Behind'.
Excellence in Policy-led practice

The provision of education to Kenyan learners is structured through policies, institutions and programs that logically guide or influence their possible participation and contribution in the national and international socio-economic activities. The education system ought to produce an individual capable of lifelong learning and able to take the initiative to solve problems independently. This would make the person internationally competitive and economically viable. Following the continued exclusion of vulnerable children from education, the year under review saw the Council has conducted a situation analysis of mobile and feeder schools with intention of providing existing ones with basic requirements including innovative mobile education kits. Additionally, the Council conducted a mapping/assessment exercise on Duksi and Madrassa institutions in 10 predominantly Muslim Counties. Further, the Council held various Stakeholder engagement forums/conferences on avenues to inform policy direction in the overall integration of Duksi and Madrassa into formal education in Kenya.

Organization Structure and Development

The year under review saw the Council employ fifty -two (52) new staff and receive an additional twelve (12) staff from the Ministry of Education Headquarters' SMP unit that was under the Directorate of Basic Education. The employment of new staff involved low to middle level cadres as part of the long term strategy to establish the Council's substantive staffing compliment to meet its human resource management demands.

Having posted 3.5 pts in the first cycle of evaluation of the Performance Contracting, the Council continues implementing results-based activities drawn from the Strategic Plan, Annual Work Plan, Individual Work Plan as well as deliver on the Performance Contracts (PCs).

Financial Performance

The Council is committed to the fiscal responsibility principles outlined in the constitution and the Public Finance Management Act, 2012. The government's reformation decision on education delivery targeting the vulnerable have enabled NACONEK to provide timely and adequate school meals through In-kind model across eleven (11) counties and Cash Transfer to target schools in fourteen (14) counties, have had a significant financial implication.

The year under review saw the Council receive its usual funding from the Exchequer coupled with streams of funding from development partners. In FY 2023/2024, NACONEK received funds from the Exchequer amounting to Kshs 3,635,839,073 as recurrent expenditure and activity-based funding from UNICEF amounting to Kshs. 6,905,300. The Council does not have A-in-A and thus does not record profit.

Programme Performance and Projects Profile

FY 2023/2024 the year had its own its challenges. However, this did not impede the performance of the management team which continued to successfully implement its mandate and to advance its goals and objectives set in the Annual Work Plan.

During the year under review, NACONEK continued implementing in partnership the "Expansion Come to School Kenya Programme," a three-year (2021-2023) project that came to an end (December 2023). Through the action of this project, the Council has enhanced enrolment drives as well as integrated NACONEK-UNICEF Digital Attendance Application platform into NEMIS to enhance enrolment & retention. To date, from the target 250,000 OOSC, the efforts of the Council have enrolled 262, 000 OOSC into various schools across the target sixteen (16) Counties in Kenya.

The council continued with piloting innovations on its pilot framework of Water, food and energy solutions for sustainable schools (NIWFESS) in Kuno which has been a springboard for exhibiting greening and climate proofing solutions across schools in the ASALs of Kenya. Continuing to chair the Human Capital under the National Drought Management Authority, the Council continued supporting the refugee education and related education in emergencies in Dadaab Refugee Camp.

In bid to raise its project performance portfolio as well as support some key Vision 2030 Flagship Projects as stipulated in the PC of the FY 2023/2024, the Council has developed two projects IMPRESED and INCARE awaiting signing off with AfDB and the World Bank's Climate Investment Funds (CIF) respectively.

Future Outlook

The Council is dedicated and committed to achieving on its redefined vision "a well-educated population in the ASAL areas, pockets of poverty regions and urban informal settlements proactively engaged in the transformation of Kenya." and our mission "to coordinate and strengthen the management, administration and delivery of quality basic education to populations in the nomadic regions, pockets of poverty areas and urban informal settlements of Kenya."

The Council is cognizant of the challenges faced by populations in these areas which revolve largely around impacts of climate change. Impacts of climate change prompt emergency nomadism which is an economic activity and therefore mobile in nature and distance to education institutions makes the provision of formal education difficult. These challenges are characterised by persistent insecurity in some of the nomadic regions, Pockets of Poverty areas and Urban Informal Settlements of Kenya, higher teacher turn over due to insecurity and hardship, limited monitoring and supervision of learning institutions as well as wildlife-human conflict.

The Council serves the most marginalized and hardest to reach in the society. These populations have been hit hardest by drought, floods, destruction of properties which has resulted in the loss of lives and livelihoods. This has a negative impact on education as communities flee and migrate to safer places which results to high number of out of school children. NACONEK therefore is championing for programs that will ensure communities are resilient and adaptive to the shocks of climate change with the school as the centre of interventions targeting learners and their families. These programs go a long way in ensuring children are retained in schools and continuity of learning is achieved.

On the provision of school meals program front, the council is actively engaging in resource mobilization efforts. The Council has successfully rallied development partners including the Rockefeller Foundation, World Food Program and Education Above All of Qatar to champion for climate smart initiatives for the program.

Acknowledgement and Appreciation

I would like to express my special thanks to the vibrant new staff as well as the deployed staff from MoE to support the operations of the School Meals Programme now anchored at NACONEK. The Council appreciates contractors, suppliers and service providers for their dedication and commitment in enhancing timely delivery of services to enable the council achieve on its mandate.

I greatly appreciate the continued support of our stakeholders who believe in our systems, people, and leadership capabilities as well as appropriate resourcing of our activities in the changing environment. Going forward, it is my hope that the Council, like the phoenix bird that rises from the ashes to fly again, will resiliently overcome the many challenges encountered and successfully deliver on its mandate to meet the expectations of all stakeholders.



Harun M. Yussuf, HSC
Secretary/Chief Executive Officer

7. Statement of performance against predetermined objectives for FY 2023/2024

In line to the Section 81 Subsection 2(f) of the Public Finance Management Act, 2012, NACONEK has defined strategic issues, strategic objectives and Key Result Areas (KRAs) that the Council will pursue in delivering on its mandate. These strategic issues are as follows:

- Strategic Issue 1: Inequitable access and participation in Basic Education for marginalised communities and vulnerable groups.
- Strategic Issue 2: Low quality of Basic Education in the marginalised areas.
- Strategic Issue 3: Coordination of education partners and initiatives in the marginalised areas.
- Strategic Issue 4: Research and Development.
- Strategic Issue 5: Pertinent and contemporary issues.

The Council develops its annual work plans based on the above five (5) strategic Issues and the stated goals below within its Strategic Plan (2023 - 2027):

- Strategic goal 1: To enhance equitable access and participation in Basic Education for the marginalized communities and vulnerable groups.
- Strategic goal 2: To promote quality of Basic Education in the marginalized areas.
- Strategic goal 3: To improve collaborations and coordination of education partners and initiatives in the marginalized areas.
- Strategic goal 4: To strengthen research and data management.
- Strategic goal 5: To mainstream pertinent and contemporary issues in schools in the marginalized areas.

The council achieved its performance targets set for the FY 2023/2024 period for its five (5) strategic issues and strategic goals, as indicated in the table below

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Summary of Performance Information

Strategic Issue 1				
Inequitable access and participation in Basic Education for marginalised communities and vulnerable groups.				
Strategic Goal	Target	Key Performance Indicators	Activities	Achievements
<p>SG1: Enhance equitable access and participation in Basic Education for the marginalized communities and vulnerable groups.</p>	<ul style="list-style-type: none"> • 11 Counties on In-kind SMP • 14 Counties on Cash Transfer • 3 Counties for Training on Food Handling • 2 (Bi-Annual) SMP monitoring visits • 1 retargeting Exercise • 4 SMP Sensitization Forums • 1 Duksi & Madrasa Needs Assessment • 1 Curriculum Framework for Duksi and Madrasa. • 1 Panel for Duksi subjects' panellists • 1 set of scope and sequence charts for the respective Duksi/Chuo subjects. 	<ul style="list-style-type: none"> • Food supply transportation/delivery records, Heads of Institution acknowledgement notes. • Reports on trainings conducted in Isiolo, Turkana and Kilifi counties. • Report on the Monitoring exercise. • Report on retargeting exercise and a list of additional beneficiaries. • Reports on sensitization exercises. • Report on the needs assessment on the 	<p>a) School Meals Programme:</p> <ul style="list-style-type: none"> • Provided healthy, safe and nutritious meals during school days. • Conducted training for national and county level actors. • Monitored the distribution, storage, safety and preparation of SMP commodities. • Conduct a retargeting exercise to upscale the SMP. 	<ul style="list-style-type: none"> • Strengthened the programming of NACONEK in the following areas; <ul style="list-style-type: none"> - <i>Coordination of SMP, In-Kind Model in 11 ASAL Counties.</i> - <i>Feed 2,496,314 learners in 7,841 schools for 140 days.</i> - <i>Coordination of SMP, Cash Transfer Model in 14 ASAL Counties.</i> - <i>Brought to school a total of 262 new learners in the project "Operation Come-To-School Programme" supported by UNICEF through EAA grant that came an end in December 2023.</i> - <i>Increased enrolment of OOSC in 8</i>

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<ul style="list-style-type: none"> • 1 set for Curriculum designs for the respective Duksi/Chuo subjects. • 1 Framework for curriculum support materials for Duksi and Madrassa. • 1 set of Guidelines for integration of Duksi Madrassa and PPI into formal Basic Education. • 1 Manual for training Duksi and Madrassa instructors. • 1 Assessment of Low-Cost Boarding Schools (LCBS) in 8 eight counties. • 1 Workshop for End of Term of “Come-to-School Kenya” Programme • Quarterly PC Reports. 	<p>Duksi and Madrassa curriculum.</p> <ul style="list-style-type: none"> • Draft Curriculum Framework for Duksi and Madrassa. • Report on the trained of the Duksi subjects’ panellists. • Draft scope and sequence charts for the respective Duksi/Chuo subjects. • Draft curriculum designs for the respective Duksi/Chuo subjects. • Draft curriculum support materials for Duksi and Madrassa. • Draft Guidelines for integration of Duksi Madrassa and PPI into formal Basic Education. • Draft Manual for training Duksi and Madrassa instructors. 	<p>b) Integration of Duksi & Madrassa into formal education systems:</p> <ul style="list-style-type: none"> • Conducted sensitization of Duksi and Madrassa service providers on integration of Duksi and Madrassa into Formal Basic Education. • Conduct sensitization of Muslim scholars on integration of Duksi and Madrassa into formal Basic Education. • Conducted needs assessment on the Duksi and Madrassa curriculum. • Developed a draft Curriculum Framework for Duksi and Madrassa. • Trained the Duksi subjects’ panellists. 	<p><i>predominant Muslim counties in Kenya through efforts of integrating Duksi & Madrassa into formal education system in Kenya.</i></p>
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		<ul style="list-style-type: none"> • Report on the assessment of Low-Cost Boarding Schools (LCBS) in 8 eight counties. 	<ul style="list-style-type: none"> • Developed draft scope and sequence charts for the respective Duksi/Chuo subjects. • Developed draft curriculum designs for the respective Duksi/Chuo subjects. • Developed draft curriculum support materials for Duksi and Madrassa. • Developed draft Guidelines for integration of Duksi Madrassa and PPI into formal Basic Education. • Developed a draft Manual for training Duksi and Madrassa instructors. • Conducted assessment of Low-Cost Boarding Schools (LCBS) in 8 eight counties in Kenya. 	
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		<ul style="list-style-type: none"> • End Term Report on the “Come-to-School Programme” co-implemented with UNICEF and financed EAA. • PC Reports. 	<ul style="list-style-type: none"> • Concluded on the Come-to-School Programme that targeted 16 counties in Kenya for the last three years (2021-2023). 	
Strategic Issue 2 Low Quality of Basic Education in the Marginalized Areas.				
Strategic Goal	Target	Key Performance Indicators	Activities	Achievements
SG2: Promote the quality of Basic Education in the marginalized areas	<ul style="list-style-type: none"> • 1 mapping exercise for APBET Schools in Mombasa. 	<ul style="list-style-type: none"> • Back to office Reports for the Mapping Exercise conducted in Mombasa County. • Report on Workshops/Forums held to develop tools and post mapping report writing. • Consolidated Report on Mapping of APBET schools in Mombasa County. • PC Reports. 	<ul style="list-style-type: none"> • Conducted mapping of Low-Cost Private Schools (LCPS) popularly known as APBET, operating in slums and urban informal settlements in Mombasa. 	<p>While implementing activities under this strategic objective, NACONEK has improved stakeholder participation, developed local leadership, and improve resource mobilization. This is evident in the following areas;</p> <ul style="list-style-type: none"> • <i>NACONEK has been able to effectively engage/sensitize the public on the value for education for the marginalized communities in the slums and the urban informal settlements in Mombasa County.</i>

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				<ul style="list-style-type: none"> Through community engagement, NACONEK has inspired the notion of sharing of resources and funding; more effective problem-solving; better representation of voices within the community; and accountability to ensure the children from the slums and urban informal settlements are not left behind in accessing quality education, which is their right as Kenyans.
Strategic Issue 3 Coordination of Education Partners and initiatives in the marginalized Areas				
Strategic Goal	Target	Key Performance Indicators	Activities	Achievements
SG3: Improve collaborations and coordination of education partners and initiatives in the marginalised areas.	<ul style="list-style-type: none"> 1 New List of Partners 	<ul style="list-style-type: none"> An updated list of partners. Letters of exchange with various potential partners. Report on activities implemented jointly with various partners. 	<ul style="list-style-type: none"> Established partnerships and linkages with various education players including EDTEC, NRC, DRC, AVSI Foundation, NDMA and the larger MoE. 	NACONEK has adequately established successful collaborations and partnerships to increase access, retention, transition and completion rates of those learners who are marginalized and hard to reach in Kenya through;

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		<ul style="list-style-type: none"> • PC reports 	<ul style="list-style-type: none"> • Conducted stakeholder engagement on the need for developing Partnership Coordination framework • Jointly implemented programmes with partners working in the education sector in marginalised areas. • Conducted joint monitoring exercises with partners working in the education sector in marginalised areas. 	<ul style="list-style-type: none"> • Jointly concluding on a three-year project “come-to-school Kenya Programme” with UNICEF and other MoE agencies. • Engaging with various partners in the School meals space including WFP, Rockefeller Foundation, and Unibrain Industries etc. to establish Schools Meals Kenya Coalition. • Maintained and sustained good relations with various urban education sector partners and players.
Strategic Pillar 4	Research and Development			
Strategic Goal	Target	Key Performance Indicators	Activities	Achievements
SG4: Strengthen research and	<ul style="list-style-type: none"> • 1 M&E Framework • 1 single access to NEMIS • One (1) ECD survey 	<ul style="list-style-type: none"> • M&E Framework for the Council SP 2023-2027. 	<ul style="list-style-type: none"> • Develop a Research, Monitoring and Evaluation (M&E) Framework for the 	NACONEK has significantly enhanced the coordination of education activities within its geographical spread as

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data management.	<ul style="list-style-type: none"> 1 New Collaboration of NACONEK/FCDC/AKUIHD 	<ul style="list-style-type: none"> Access to NEMIS and frequently generated reports. ECD Survey report Letter of intent/partnership by FCDC PC reports 	<p>Council's Strategic Plan 2023-2027</p> <ul style="list-style-type: none"> Enhanced data management by ensuring ICT functionality and integration into NEMIS for learner enrolment and attendance processes. Held meetings with FCDC and Aga Khan University Institute of Human Development (AKUIHD) on collaboration in ECD Survey in ten FCDC counties institutions for knowledge exchange. 	<p>well as increased prudence in the overall research and data management through.</p> <ul style="list-style-type: none"> Based on the SP 2023-2027, established an elaborate M&E framework to enhance programming at the council. Ensured functionality of DAA and integration into NEMIS Entered the ECD space with possibility of scoping in the pre-school preparedness.
Pillar 5	Pertinent and Contemporary Issues			
Strategic Goal	Target	Key Performance Indicators	Activities	Achievements
SG5: Mainstream pertinent and	<ul style="list-style-type: none"> 3 School woodlots across Nairobi, Garissa and Kajiado Counties 	<ul style="list-style-type: none"> Reports on Greening initiatives in Schools. 	<ul style="list-style-type: none"> Establish 3 school woodlots (Nairobi, Garissa and Kajiado 	The emerging dynamics in education globally and in the country has pushed the

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<p>contemporary issue in schools in the marginalized areas.</p>		<ul style="list-style-type: none"> • Meeting Minutes on climate change education/initiatives with partners. • Discussion notes and reports on engagement with various partners in Mental Health, Social security and life skills. 	<p>Counties) of climate resilient tree species, green spaces and tree nurseries.</p> <ul style="list-style-type: none"> • Developed advocacy initiatives for climate change education and mitigation. • Initiated advocacy strategies for strengthening mental health, social security and life skills of learners. 	<p>Council to successfully review and develop policies and guidelines towards realizing provision of inclusive, equitable and sustainable education for all.</p> <ul style="list-style-type: none"> • Begun initiatives on climate change education and mitigation. • Scoping for Mental Health and social security in schools.
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8. Corporate Governance Statement

1.1 Introduction

Corporate governance is the exercise of ethical and effective leadership by the governing body towards the achievement of governance outcomes, ethical culture, good performance, effective control and legitimacy. The responsibility of governing the Council lies with the Council Members. NACONEK has put in place systems to ensure that high standards of corporate governance are maintained at all levels in the Council.

1.2 Statement of Compliance

The Council as a responsible corporate citizen is alive to the tenets of good governance and accountable to the Government of Kenya, through the Ministry of Education. Thus, in so doing, the Council complies with all applicable laws and statutes and maintain the highest standards of corporate governance as guided by the following documents: -

- 1) Code of Governance for State Corporations (Mwongozo)
- 2) Constitution of Kenya, 2010
- 3) Leadership and integrity Act No.19 of 2012
- 4) Board Charter
- 5) Public Officers and Ethics Act No, 4 of 2003

The conduct of individual council members when dealing with the Council operations is governed by the Council's Code of Conduct and Ethics.

Board Charter

The Council has in place a Council Charter which was reviewed in 2018 and the new council plans to revise it in 2025. The current charter provides the Council members with an opportunity to think creatively and critically about how their strategic direction and operational plans align with the Council's expectations, with respect to governance.

The Council Charter governs;

- Conduct and management of meetings,
- Facilitation of Council members,
- Succession planning,
- Process of Appointment and removal of Council members,
- Roles & functions of the Council,
- Induction & training,
- Conflict of Interest,
- Council remuneration and
- Ethics & conduct.

The Charter is complimentary and does not intend to change or interpret any statute law or regulation. It is available to all Council members.

Board Size, Composition and Appointments

The Basic Education Act (2013), the Sixth Schedule provides for a maximum of twelve (12) Council members, seven (7) of whom are non- executive and five (5) executive members. The Chairperson shall serve for a period of four (4) years renewable once. All the seven (7) non-executives hold office for a period not exceeding three (3) years and are eligible for reappointment for one term not exceeding three (3) years.

A Council member may be appointed for a cumulative term not exceeding six (6) years. During the constitution of the Council, the appointing authority ensures that Council composition complies with the applicable legislation as outlined in the Constitution of Kenya and the Basic Education Act (2013). Additionally, at least one member has to be a financial management or accounting expert. Council members' appointments are by name and notice in the Kenya Gazette. The Council Chairperson is appointed by the Cabinet Secretary; Ministry of Education while Council members are nominated by the respective organizations and their names are forwarded to the Cabinet Secretary Ministry of Education for appointment.

As at 30th June 2024, the council had a new substantive Council members in place.

Changes in the Council in the Year

The Council has a new and substantive Council in place.

Council Meetings

The Council has a new and substantive Council in place. The Council has held one inaugural meeting and one ordinary meeting during the period under review.

Council's Remuneration

The Council members are remunerated for their services in accordance with guidance from the State Corporation Advisory Committee (SCAC) through circulars issued from time to time. The regular allowances for Council Chairpersons and Council Members are as follows:

No.	Allowance	Chairperson	Council Member
1.	Honoraria	Kes. 40,000/- per month	N/A
2.	Sitting	Kes. 20,000/- per sitting	Kes.20,000/- per sitting
3.	Accommodation	Kes.18,200/- per day	Kes.18,200/- per day
4.	Airtime (Mobile)	Kes.5,000 per month	N/A
5.	Airtime (Landline)	Kes.2,000 per month	N/A
6.	Lunch	Kes.2,000 per day	Kes.2,000 per day
7.	Transport	Determined by prevailing Government guidelines; currently National Treasury Circular of 2015. Paid at the current prevailing Automobile Association of Kenya (AAK) rates.	

National Council for Nomadic Education in Kenya (NACONEK)
Annual Reports and Financial Statements For the year ended June 30, 2024

No.	Allowance	Chairperson	Council Member
8.	Personal Accident Cover ("Not Life")	Procured competitively	N/A
9.	Medical Expenses	Inpatient Kes. 2 million per annum; Outpatient Kes. 100,000/- per annum and Last expense (self) Kes.100,000/-	N/A

Declaration of Conflict of Interest

Council members are required to avoid conflict of interest in any matter that relates to the company. Council members are expected to declare any real or perceived conflict of interest with the organization upon appointment to the Council. A Council member who subsequently identifies an area of conflict shall be required to disclose any actual or potential conflict of interest to the Council and provide all relevant information and abstain from decision making where conflict exists.

Declaration of conflict of interest is a standard agenda item which is addressed at the onset of each Council and Committee meeting. NACONEK Council members declare conflict of interest at the beginning of each and every Council and Committee meetings and immediately thereafter sign in the register of conflict of interest. The Council has put in place a conflict-of-interest policy. No conflicts of interest were declared or reported by Council Members in the year under review.

Succession Plan

Since the term of service of most of the Council members came to an end as at 30th June 2021, the CEO in liaison with the Ministry of Education, wrote letters to the different organizations requesting them to nominate their representatives to the Council. The names nominated were forwarded to the CS, Ministry of Education for consideration and appointment. Since April, 2024, the Council has a new and substantive Council in place.

9. Management Discussion and Analysis

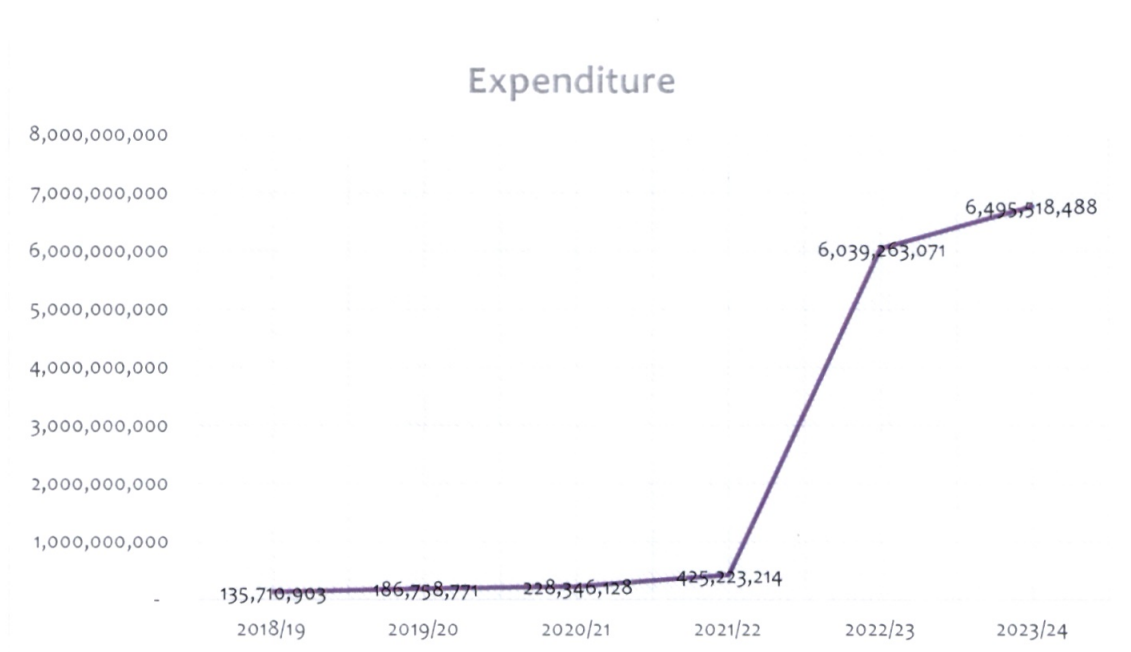
Revenue Performance

NACONEK is supported by the National Government through the Ministry of Education by way of transfer of funds for operational use and School Meals Programme grants as well as transfers from other Government Agencies and Development Partners such as UNICEF and Finance income. Below is the trend analysis of Revenue performance for six years



Expenditure Performance

Below is the 6 year Expenditure trend analysis.



Operational Performance

a) Human Resource Management

The year under review saw the Council maintain the newly employed fifty two (52) staff and the received additional twelve (12) staff from the Ministry of Education Headquarters' SMP unit that was under the Directorate of Basic Education. The staff maintained included the new staff involved who are categorized from low to middle level cadres. The long term strategy is to establish the Council's substantive staffing compliment to meet its human resource management demands.

b) Capacity Building of NACONEK Staff

Apart from the induction trainings of the new staff of NACONEK including those deployed from MoE, there have been specialized trainings conducted the period under review. Four staff received international training in Uganda, Tanzania and Singapore. In overall, the objective of these trainings was to ensure the staff better at their job skills, overcome performance gaps that are based on lack of knowledge or skills and become more competitive.

School Meals Programme Unit and the Procurement Unit attended their annual trainings to enhance their knowledge on managing the Schools Meals Programme.

The NACONEK ICT team in collaboration with Microsoft ADC conducted the second coding and cyber security sensitization for 15 NACONEK officers. The sensitization covered email security, password security, malware, privacy, data security and encryption, mobile device security, multi-factor authentication, physical security, ICT Regulations and response to attacks.

c) NACONEK Staff Performance

Having a mix of staff; newly employed, those on deployment and expert/consultants on board, the Council needed to measure and monitor progress towards achieving organizational goals while also identifying areas that need improvement. It is in this regard that the staff are subjected to annual appraisals while those on secondment/deployment signed respective performance contracts with their respective hierarchal authorities.

d) Programme Performance

To achieve on its mandate, the Council's technical team adopted the following five strategies during the financial year 2023/24 to realize its programming goals and objectives;

- *Enhancement of equitable access and participation in Basic Education for the marginalized communities and vulnerable groups.*
- *Promotion of quality of Basic Education in the marginalized areas.*

- *Improvement of collaborations and coordination of education partners and initiatives in the marginalized areas.*
- *Strengthening of research and data management.*
- *Mainstreaming of pertinent and contemporary issues in schools in the marginalized areas.*

(i) Enhancement of equitable access and participation in Basic Education for the marginalized communities and vulnerable groups.

During the year under review, NACONEK continued implementing in partnership “School Meals Programme”. NACONEK continues with this component based on two models; In-Kind and Cash Transfer. The In-kind school meals model is the oldest and traditional method of procuring food supplies from a central store, mostly in the cities and municipalities to be transported to the respective sub county stores and to be distributed to respective schools. While the Cash Transfer is meant to enhance local procurement of food supplies from local merchants and farmers in bid to enhance the home-grown food solutions.

NACONEK’s continued implementation of the school meals programme is based on termly food supplies and cash transfer during the period under review. This is informed by the fact the impact of the School Feeding Programme on education in the ASAL Counties and informal settlement urban areas is barometer of the contribution to human capital in particulars that these particular areas in Kenyan have achieved. To upscale the SMP, the council in the spirit of being in line with the call for universal school meals and nutrition by 2030, conducted a retargeting exercise to capture more beneficiary counties and schools towards increasing the number of learners to reach 10million from the current 3m. To strengthen accountability and management of SMP, the council continued to conduct the annual training for national and county level actors. This time round, the trainings were held in three respective counties of Isiolo, Turkana and Kilifi- Malindi.

NACONEK concluded on a three year project partnership, during the year under review, in December 2023. Through the action of this project, the Council has enhanced enrolment drives as well as integrated NACONEK-UNICEF Digital Attendance Application platform into NEMIS to enhance enrolment & retention. To date, from the target 250,000 OOSC, the efforts of the Council have enrolled 262, 000 OOSC surpassing the project’s target. These newly enrolled learners are equipped with bag packs, supported with dignity kits, and enrolled into various schools across the target sixteen (16) Counties in Kenya.

The council continues to chair the education pillar under Ending Drought Emergencies (EDE) in Kenya. In this regard, the Council jointly with MoE and stakeholders of EiE conducted biannual short rains assessments and conducted termly assessment of the 22 Refugee and 7 Host Community Schools in Dadaab.

The Council continued working in partnership with the various Muslim institutions and councils of scholars towards undertaking various steps towards integrating Duksi and Madrassa into mainstream basic education system. The contributions from the various Muslim Stakeholders, have increased learning outcomes and ensured that more children access to education.

To enhance retention, the council conducted assessment of LCBS across eight counties towards establishment of models institutions. Additionally, the council-maintained partnership with various MDAs in supporting the replication of the success of the NIWFESS pilot framework in Kuno Primary School; which is a low cost boarding primary school (LCBS) to other areas in the ASALs of Kenya.

The provision of basic education in urban informal settlements in Kenya has invariably been described as poorly organized, less equitable and hence, one that is in crisis. It is indicated that about 47 percent of children from poor households in urban slums utilize private schooling; this increases to over 60 percent in cities and municipalities. It is in this regard that the Council collaborated with various CSOs in the education sector to conduct a mapping exercise of the APBET schools in Mombasa city.

(ii) Promotion of quality of Basic Education in the marginalized areas.

Education liberates the intellect, unlocks the imagination and is fundamental for self-respect. It is the key to prosperity and opens a world of opportunities, making it possible for each of us to contribute to a progressive, healthy society. Learning benefits every human being and should be available to all.

There has been a tremendous growth in the numbers of private actors in providing education in Kenya over the years. However, while the development of private schools in the 1980s-1990s was propagated by the cost sharing policy that followed the structural adjustment plans pushed by the World Bank, forcing many students out of the formal school system due to cost factors, a more tremendous growth of private schools has been observed since the introduction of the free primary education (FPE) program in 2003. This massive increase in development of private schools has been mostly attributed to the influx of students into public schools and resultant deterioration in quality due to overstretched facilities.

The high escalation in number of private schools has most severely been felt in informal settlements where there is exceptionally high use of private schools. Kenya's urban informal settlements experience severe shortage in supply of basic services. Government schools are not sufficiently available, the few available schools are found only at the periphery of these areas, making them inadequately available and inaccessible by most children. Failure by the State to provide sufficient number of public primary schools has

led to tremendous growth of private low cost schools which have developed to fill in the demand gap

During the year under review, NACONEK through the various forums with stakeholders and community engagement increased its visibility and understanding of issues around operation of basic education institutions in the slums and urban informal settlements. This was done through strengthening the assessment report of mapping exercise conducted in Kisumu on the APBET institutions. Additionally, the Council conducted a mapping exercise in Mombasa County, capturing about 450 schools across the six sub counties and 12 slums. Through feedback, these mapping exercises have enabled the council to listen and, in turn, demonstrate the impact of public contribution to its mandate thus, building deeper, stronger and more trusting relationships between the Council, public organizations and the vulnerable populations living in the slums and urban informal settlements in Kenya.

(iii) Improvement of collaborations and coordination of education partners and initiatives in the marginalized areas.

NACONEK is a product of affirmative action and thus is built on the principle of mutual accountability. Partners representing diverse education actors at both global and country levels are at the core of the council. NACONEK attracts and seeks partners at the same breathe thus convenes education stakeholders at county, national and global levels to facilitates inclusive policy dialogue. These forums ensure that every partner's voice is heard to inform policy dialogue and strengthen education systems. Inclusive and collaborative engagement generate shared ownership of the plans, policies and programs and help partners align their resources to support them.

The year under review saw the Council partnerships continue to yield positive outcomes and developments in the advocacy, social mobilization and stakeholder engagement towards equitable and qualitative delivery of educational opportunities to nomadic populations in Kenya.

The Council continued to maintain working relationships with UNICEF, WFP, DRC, NRC, AVSI Foundation, UNHCR, NDMA, FCDC, PPG, Dignitas, Hikma Foundation, Unibrain Industries, and as well establish new conducts with EDTEC and Girl Child Network.

Overall, these partnerships offer the potential for a sustainable framework, through a national system, that increase access, retention, transition and completion of children and youth in their education pursuits.

(iv) Strengthening of research and data management.

Data science has become a transformative force in enhancing government operations and public service delivery. By harnessing the power of data, governments can make more informed decisions, optimise resources, and improve transparency and accountability. Data science, which involves extracting meaningful insights from vast amounts of data through advanced analytical methods, enhances government decision-making processes by enabling evidence-based policymaking. Analysing historical data and current trends helps predict future scenarios, allowing governments to develop proactive strategies. Predictive analytics, for example, can aid in resource planning, such as anticipating staffing increases during peak service times or preparing for reoccurring natural disasters like flooding.

Improving public services is another vital role of data science. By analysing demographic and behavioural data, governments can offer personalised citizen services, leading to more targeted and efficient public service delivery. Additionally, data science facilitates efficient resource allocation, ensuring that resources are directed where they are most needed. Data science also ensures transparency and accountability within government operations. Open data initiatives, where government data is made accessible to the public, promote transparency. Real-time monitoring and reporting of government activities using data analytics tools enhance accountability, enabling citizens to track government performance and hold officials responsible.

In the year under review, to enhance data management, reporting, evaluation and community engagement, the Council continued with piloting innovations on Water, food and energy solutions for sustainable schools in Kuno. Additionally, the Council has put in place a data and research management unit that has been able to conduct two mapping surveys, four assessments across the council's programmes.

To strengthen innovations across the ASAL schools, the Council sensitized 500 head teachers on Energy Saving Jikos and climate change initiatives at school level in four Counties of Garissa, Tana River, Kwale and Kilifi. Following sensitization of the 500 head teachers on energy saving jikos and climate smart initiatives, the council piloted use of Steam Cooking system in schools in Kenya with Nairobi, Kwale and Kilifi as target Counties.

By establish a Monitoring, Evaluation, Accountability and Learning (MEA&L) framework, the council will continue investing in innovation/research to ensure delivery of sustainable, equitable and quality education to the marginalized and hard-to-reach populations in Kenya.

(v) Mainstreaming of pertinent and contemporary issues in schools in the marginalized areas.

The Council acknowledges that the field of family and community connections with schools does not have consistent agreement on what is meant by the terms “connections,” “parent involvement,” and “community involvement.” The need to clarify these concepts comes not from a desire for universally acceptable, all-encompassing definitions, but from a need to be clear in our language so that researchers and practitioners can more effectively implement and measure the impacts of these connections.

To assist schools and adjacent communities, during the year under review, the council put in place various strategies to address/assist schools, families, and communities in working together to nurture high standards and academic success for all students despite the vulgaries of poverty and climate change. The strategies involved establishment of woodlots in 3 schools (Nairobi, Garissa and Kajiado Counties) of climate resilient tree species, green spaces and tree nurseries. Additionally, the council developed advocacy initiatives for climate change education and mitigation. The council further, initiated advocacy strategies for strengthening mental health, social security and life skills of learners.

(vi) Strengthening institutional capacity and operations.

Good governance and effective public management are essential for the country and the education sector development which can accelerate development and inclusive growth. But Government Departments and Agencies are confronted with the challenges of designing sound policies amid the changing climate and economic and population landscapes. To adapt, the Council strengthened its institutional capacity by employing 52 new staff and receiving 12 deployed staff from the mother Ministry to help coordinate the SMP programme that is part of the additional mandate of the Council. This development facilitated the Council to begin the implementation of its organization structure and scheme of service.

To increase its institutional capacities to organize programmes, projects and operations, the Council enhanced existing sources of revenue from GoK and increased alternative revenue streams from funding agencies & Development partners. In bid to strengthen its operations, the Council formulated and implemented cost management strategies through instituting zero/activity based budgeting.

To meet the needs of the expanded staffing levels, the Council procured appropriate physical and IT infrastructure. To close on any possible gaps, the Council continued to use the experts/professionals contracted to support key areas of the organization. Additionally the various capacity building and trainings conducted locally or

internationally were geared towards strengthening the governance and institutional capacities of the council by tackling public management reforms and financial sustainability; and service delivery, capacity, and standards.

Section B

The Council has complied with the following statutory requirements.

Material Losses through Criminal Conduct, Irregular, Fruitless and Wasteful Expenditure
The Public Finance Management Act requires that the Council include in the Annual Report particulars of any material losses through criminal conduct, irregular expenditure, fruitless and wasteful expenditure that occurred during the financial year. There were no confirmed material instances of losses through criminal conduct discovered during the year under review.

Pension Compliance

The Council has no statutory arrears and has been prompt in remitting all pension deductions to an independent administrator appointed competitively by the Trustees.

Supply Chain Management

The procurement function in the Council is guided by The Constitution of Kenya 2010, The Public Procurement & Asset Disposal Act, 2015 & The Public Procurement and Disposal Regulations 2020 and subsequent legal notices. Pursuant to Legal Notice No.114, the Council achieved 35% in the allocation of contracts out of the total procurement plan to the designated categories of preference groups.

10.Environmental and Sustainability Reporting

The Council has reviewed its current strategic plan with an overall goal of aligning it to the MTP IV of Vision 2030, NESSP 2023-2027 and education sector policies and guidelines that will better help define its CSR statement.

Sustainability Strategy and Profile

The National Council for Nomadic Education in Kenya 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. The Council recognizes its obligations to act responsibly, ethically and with integrity in its interactions with all stakeholders be they employees, customers, suppliers, neighbours and the environment as a whole.

The Sustainability Report for FY 2023/2024 is organized to reflect the financial, economic, social and environment achievements that the Council has delivered on and to show where our sustainability efforts are now focused in terms of priority. Below is an outline of the organisation's policies and activities anchored in the Council's management practices that are geared towards promoting sustainability.

i) Budgets.

As tradition, the National Treasury prepared and implemented the Medium-Term Expenditure Framework (MTEF) by involving stakeholders in the entire budgetary cycle as provided for in the PFM Act, 2012. The Council submits its programme-based budgets reports to the National Treasury through MoE as per the budgetary timelines. The current allocations made over the MTEF period are not sufficient to allow the Council to undertake all its core activities. Engagements with the MoE & the National Treasury will be sustained to ensure adequate funding for planned activities. Additionally, engagement with UNICEF, The World Bank, Rockefeller Foundation and AfDB ongoing and pipeline projects through have been directly committed in conducting various interventions in the course of the year and beyond.

ii) Financial Reports.

Throughout the period under review, the Council ensured that financial discipline was exercised. As a Semi-Autonomous Government Agency, the Council reports its financial performance to the National Treasury through MoE by submitting quarterly reports in the following month after the stated Quarter. The annual audited financial statements are submitted to Parliament through the Public Investment Committee.

iii) Performance Contract Management.

This is the second cycle of the Council being on the Performance Contract cycle thus it strived to adhere to the performance contract management as per the government

policy through the Ministry of Education (MoE). The Council having a mix of staff (new staff and deployed from MoE) reports its performance to the Performance Contracting Department by submitting quarterly reports. In the FY 2022/2023, the Council scored a composite score of 3.36 in the Performance Contract evaluation 2 which is equivalent to score of "Good". This was conducted physically at the Council's boardroom and disseminated through the Report on Evaluation of Performance of Ministries, State Corporations and Tertiary Institutions for FY 2022/2023.

Environmental performance

It is important to our employees to work for a socially responsible organization and our approach therefore reflects our people. We recognize that our activities as a Council have an impact on our communities and the general public. We are committed to not only managing that impact but also using the public resources we have been entrusted with in making a real and sustainable difference. To this end the Council is actively involved in supporting and developing the local Community to make a lasting positive impact.

NACONEK's environmental and social management/monitoring plans are anchored on environmental laws, regulations, standards and best practices. The Council ensures compliance with all relevant national and international environmental and other statutory regulatory provisions that apply to its projects as pertains to licensing/permitting for water usage (abstraction license) and project implementation to ensure sound environmental management practice.

The Council undertakes regular environmental audits and has valid permits and licenses for the same when implementing the NIWFESS pilot framework at Kuno Primary school in Garissa County. The Council is working towards implementation of two new projects IMPRESSED and INCARE and strives to be in total compliance with following;

- The Environmental Management and Coordination Act (EMCA) of 1999 Amendment 2015 and the associated regulations;
- The Water Act of 2016 and Associated Rules/Guidelines;
- Occupational Safety and Health Act 2007 and Associated Rules and any other regulations relating to environmental conservation and management. Project implementation is guided by the international best practices that include the International Finance Corporation (IFC) Performance Standards on environment and social sustainability.

In overall, The Council actively contributes to social and environmental initiatives in the republic through donation of time and funds. Further, the Council has in place policies that clarify its commitment to negating its impact on the environment. The Council works hard to ensure that the negative impact our work has on the Environment is minimized.

Employee Welfare

During the year under review, the Council has not employed any new staff nor received deployed staff from MoE. Since there were no significant developments, the Council continued to enhance the Employee Welfare & Benefits initiatives which are geared towards improving employee motivation, retention and improvement of employees' health & wellbeing. The council has in place a robust staff welfare and benefits scheme which include; Staff Retirement Benefits Scheme and in-house medical scheme for employees and their declared dependents. In overall, NACONEK promotes a harmonious working relationship and framework of engagement for all its employees.

The Council has a Human Resource Committee which oversees the training function. The Council has a corporate skills inventory for all employees for purposes of identifying the available competencies and the required skills in order to plan for training or recruitment to address the identified gaps and for succession management. In addition, the Council has engaged an external consultant to conduct a Training Need Analysis (TNA) which is used to identify the existing gaps in the Council and recommendation on how the gaps should be filled.

Training opportunities offered to our staff on rotational basis and have increased the competency pool, knowledge management and staff retention. Further, the Council organizes knowledge-sharing sessions for employees to share knowledge and experiences after attending various training programs. The sessions are aimed at ensuring that staff get an opportunity for deeper understanding of what they learnt while achieving workforce development. In order to ensure that professionalism is entrenched, all staff members are sponsored for training targeted at earning points for professional good standing.

NACONEK engages students/graduates from time to time on internship/attachments for a continuous period of not more than six (6) months. The Council is an equal opportunity employer and selection of graduates and students.

In overall, the Council is an Equal Opportunities Employer which promotes diversity and does not differentiate on grounds of gender, ethnicity, religion, race, or physical ability. The Council carries out regular risk assessments to guarantee the wellbeing of employees and visitors, in accordance with Occupational Health and Safety regulations. The Council provides the tools to enable employee growth and fulfilment for Individuals and for the organization to work together to make a difference as a team.

i) Market place practices-

The Council has put in place structures to protect vulnerable consumers from market distortions that include charging of exorbitant prices which left without control may result in the upsurge of anticompetitive practices such as lack of innovation, poor quality services, among others.

a. Responsible competition practice.

The council while dealing with contractors and service providers is alive to the fact that competition regulation in the professional sector has emerged as a key concern because of the detrimental effect it has on consumers' access to such services. The Council acknowledges the creation of a "competition culture" within the country which is fundamental to the success of Kenyan Competition Authority, and ultimately for the effective implementation of competition law and policy. Through the regular weekly open forums/discussions with listed and potential contractors and service providers, the council sanitizes the business stakeholders on responsible competition practice with intention of achieving the following;

1. Exposing corrupt activities and risks.
2. Keeping the public sector honest, transparent and accountable.
3. Stopping dishonest practices.
4. Ensuring public sector employees act in the public interest.

b. Responsible Supply chain and supplier relations

The Council as a public institution as well as state-owned enterprises needs to procure goods, services and works to carry out its responsibilities and duties. In general, public procurement is one of the government activities most vulnerable to corruption. In addition to the volume of transactions and the financial interests at stake, corruption risks are exacerbated by the complexity of the process, the close interaction between public officials and businesses, and the multitude of stakeholders. Integrity risks occur in every stage of the procurement process, from the needs assessment over the bidding phase to the contract execution and payment. The nature of the integrity risk may differ for each step, and red flags include undue influence, conflict of interest, and various kinds of fraud risks.

With expanded mandate, that of coordinating the Schools Meals Programme that has attracted huge financing from both government and development partners, the Council has had to introduce a specific code of conduct for procurement officials, together with specific guides and training, to help procurement officials apply these standards in their daily practice. Ethics or integrity training for these officials in particular, has raised awareness, development of knowledge and commitment, and foster a culture of integrity in the Council and its clientele base.

ii) **Corporate Social Responsibility / Community Engagements**

Community engagement is one of the key pillars of corporate social responsibility (CSR), alongside the concern with the workplace, the marketplace and the environment. The Council is quite alive to the fact that community involvement can take many forms. The Council has continued to support the Kuno School and the adjacent community in greening the school with planting of Sudan grass, gliricidia tree as well as engaging with the adjacent communities in tree planting initiatives. These opportunities have mutually benefit the Council and Kuno community by generating publicity, as well as improving the neighbourhood around the school that is host to the NIWFESS pilot project.

11. Report of the Council

The Council (members) submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the Council's affairs.

i) **Principal activities**

The principal activities of the Council are set out in the Basic Education Act 2013 Article and is set out in Page vii of this report.

ii) **Results**

The results of the National Council for Nomadic Education in Kenya for the year ended 30 June 2024 are set out on pages 1-30.

iii) **Directors**

The Council has a new and substantive Council in place.

iv) **Auditors**

The Auditor-General is responsible for the statutory Audit of National Council for Nomadic Education in Kenya in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.



.....
Harun M. Yussuf, HSC
Secretary/Chief Executive Officer

12. Statement of the Council's Responsibilities

Section 81 of the Public Finance Management Act, 2012 requires the Council to prepare financial statements in respect of that of the entity which give a true and fair view of the state of affairs of the entity at the end of the financial year and the operating results of the Entity for that year/period. The Directors are also required to ensure that the Entity keeps proper accounting records that disclose the financial position of the Entity with reasonable accuracy. The Directors are also responsible for safeguarding the Entity's assets.

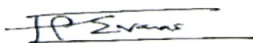
The Council are responsible for the preparation and presentation of the financial statements, which give a true and fair view of the state of affairs of the Entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial 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 Entity; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Management accepts responsibility for the Entity'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 entities should quote applicable legislation as indicated under which they are regulated). The management are of the opinion that the Entity's financial statements give a true and fair view of the state of Entity's transactions during the financial year ended June 30, 2024; and of the Entity's financial position as at that date. The management further confirms the completeness of the accounting records maintained for the Entity, which have been relied upon in the preparation of the Entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Council's financial statements were approved on.....14/Nov/2024.....by



Linus Ekai Evans
Chairman of the Council
Date:



Harun M. Yussuf, HSC
Chief Executive Officer
Date:

REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR NOMADIC EDUCATION IN KENYA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

1. 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;
2. 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,
3. 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 aim to address the Auditor-General's statutory roles and responsibilities 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 of the Auditor-General on National Council for Nomadic Education in Kenya for the year ended 30 June, 2024

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Council for Nomadic Education in Kenya set out on pages 1 to 25, which comprise the statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Council for Nomadic Education in Kenya as at 30 June, 2024, 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 Basic Education Act, 2013 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Council for Nomadic Education in Kenya 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.

Material Uncertainty Related to Going Concern

The statement of financial performance reflects deficit for the year of Kshs.2,827,110,882 in comparison to the prior year surplus of Kshs.212,114,731. The deficit resulted in reduction of accumulated surplus from Kshs.284,244,125 as at 30 June, 2023 to negative balance of Kshs.2,542,866,757. The deficit is attributed to underfunding of its budget of Kshs.7,435,107,610 for the year by Kshs.3,766,700,004 or 51% of the approved budget. In addition, the statement of financial position reflects total current assets of Kshs.122,243,416 and total current liabilities of Kshs.2,741,117,875, resulting in a negative working capital of Kshs.2,618,874,459. This material uncertainty casts doubts on the Councils' ability to continue as a going concern and the ability to pay debts as they fall due. Management has however made disclosure on the material uncertainty relating to the going concern.

In the circumstances, the Council may not meet its obligations as and when they fall due.

My opinion is not modified in respect of this matter.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.7,435,107,610 and Kshs.3,668,407,606 respectively, resulting to an under-funding of Kshs.3,766,700,004 or 51% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations as at 30 June, 2024.

Other Information

Conclusion

The Management is responsible for the other information set out on page v to liii which comprise of Key Entity Information and Management, the Council Profiles, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Analysis Reporting, Report of the Council and Statement of the Council's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Council'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.

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 effects of the matter 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

Lack of Budgetary Provision for Pensions and Gratuity

The statement of comparison of budget and actual amounts reflects a final budget estimate of Kshs.78,000,000 in respect of employee costs. However, there were no budgetary provisions for pensions and gratuity in the financial year under review despite the Council having a staff and the Council under contract. The omission of a budget provision for pensions and gratuity could lead to unplanned expenditure, potentially causing cash flow challenges and necessitating reallocation of funds from other critical areas. Further, failure to budget for these obligations may raise concerns about the Council's compliance with statutory or contractual obligations to employees. This was also contrary to Section 88 (2)(b) of the Basic Education Act, 2013 which states that 'the annual estimates shall make provisions for all the estimated expenditure of the Department for the financial year concerned and in particular shall provide for, the payment of pensions, gratuity and other changes in respect of retirement benefits which are payable out of the funds of the Department'.

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

The audit was conducted in accordance with ISSAIs 3000 and 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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. Failure to Maintain an Updated Fixed Assets Register

The statement of financial position reflects property, plant and equipment balance of Kshs.68,531,702 as disclosed in Note 18 to the financial statements. However, the fixed assets register provided for audit did not disclose: serial numbers; tag numbers and delivery/installation dates of the assets. This may pose a risk of theft or loss of the Council's assets.

In the absence of a comprehensive assets register, the effectiveness of identification, accountability and monitoring of the Council's assets could not be confirmed.

2. Under Staffing of Internal Audit Department

Review of the staffing level at the Internal Audit Department revealed that the Department had only one (1) staff with the current staff establishment providing for only two (2) auditors as at 30 June, 2024. As such, the staffing level may not ensure adequate risk management and governance controls.

In the circumstances, the effectiveness of fraud prevention and a system of risk management and assessment could not be confirmed.

3. Lack of a Risk Management Policy

Review of the Council's internal control and risk management environment revealed that the Council did not have in place a Risk Management Policy. Further, inadequate controls over financial processes such as authorization procedures and monitoring mechanisms were noted. Therefore, there is the risk of errors of omission and commission going undetected and uncorrected.

In the circumstances, the effectiveness of risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations could not be confirmed.

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

Responsibilities of the Management and the Council

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as 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 Council'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 Council is responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 for 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

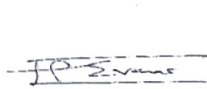
26 November, 2024


National Council for Nomadic Education in Kenya (NACONEK)
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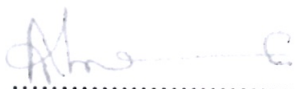
14. Statement of Financial Performance for the year ended 30 June, 2024

	Note	FY 2023-2024	FY 2022-2023
Revenue from non-exchange transactions		Kshs	Kshs
Transfers from Other Government Entities	6	3,635,839,073	5,121,940,262
Transfers from Development Partners	7	6,905,300	1,117,212,160
		3,642,744,373	6,239,152,422
Revenue from Exchange transactions			
Finance income	8	25,663,233	12,225,380
		25,663,233	12,225,380
Total Revenue		3,668,407,606	6,251,377,802
Expenses			
Employee costs	9	77,524,801	38,578,345
Governing Council Expenses	10	572,400	
Depreciation and amortization expense	11	31,615,638	28,059,793
Use of Goods and Services	12	262,059,313	180,789,744
Programs Expenses	13	5,981,365,572	5,637,146,889
Contracted Professional Services	14	135,091,664	137,928,779
Activity based Expenses	15	7,289,100	16,759,520
Total expenses		6,495,518,488	6,039,263,071
Surplus for the period		(2,827,110,882)	212,114,731

The financial statements were approved by the board and signed on behalf by:


Linus Ekai Evans
Chairman of the Council
Date: 14/Nov/2024


Harun M. Yussuf, HSC
Chief Executive Officer
Date: 14/Nov/2024

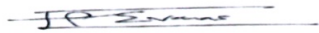

CPA Ibrahim F. Dagane
Deputy Director- A&F
ICPAK NO. 15819
Date: 14/Nov/2024

National Council for Nomadic Education in Kenya (NACONEK)
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15. Statement of Financial Position as at 30 June, 2024.

	Note	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	16	2,243,416	195,141,149
Non- Exchange Receivables	17	120,000,000	
Total Current Assets		122,243,416	195,141,149
Non-current assets			
Property, plant, and equipment	18	68,531,702	82,363,936
Intangible Assets	19	7,476,000	10,152,000
Total Non-Current Assets		76,007,702	92,515,936
Total Assets		198,251,118	287,657,085
Liabilities			
Current Liabilities			
Trade and other payables	20	2,738,704,915	1,000,000
Retention	21	2,412,960	2,412,960
Total Liabilities		2,741,117,875	3,412,960
Net Assets		(2,542,866,757)	284,244,125
Represented By:			
Accumulated (Deficit)/Surplus		(2,542,866,757)	284,244,125
Net Assets		(2,542,866,757)	284,244,125

The financial statements were approved by the board and signed on behalf by:


Linus Ekai Evans
Chairman of the Council
Date: 14/Nov/2024



.....
Harun M. Yussuf, HSC
Chief Executive Officer
Date: 14/Nov/2024



.....
CPA Ibrahim F. Dagane
Deputy Director - A&F
ICPAK NO. 15819
Date: 14/Nov/2024


16. Statement of Changes in Net Assets for the year ended 30 June 2024.

Details	Accumulated Surplus/Deficit Kshs.
At July 1, 2022	72,129,394
Surplus for the Period	212,114,731
As at 30th June 2023	284,244,125
At July 1, 2023	284,244,125
Deficit for the Period	(2,827,110,882)
As at June 2024	(2,542,866,757)

The financial statements were approved by the board and signed on behalf by:


.....
Linus Ekai Evans
Chairman of the Council
Date: 14/Nov/2024


.....
Harun M. Yussuf, HSC
Chief Executive Officer
Date: 14/Nov/2024


.....
CPA Ibrahim F. Dagane
Deputy Director- A&F
ICPAK NO. 15819
Date: 14/Nov/2024

17. Statement of Cash Flows for the year ended 30 June 2024

	Note	FY 2023-2024	FY 2022-2023
Cash flows from operating activities		Kshs	Kshs
Receipts			
Transfers from MDAs		3,515,839,073	5,121,940,262
Transfers from Development Partners		6,905,300	1,117,212,160
Finance Income		25,663,233	12,225,380
Total Receipts		3,548,407,606	6,251,377,802
Payments			
Employee cost		77,524,801	38,578,345
Council expenses		572,400	-
Use of goods and services		234,255,865	180,789,744
Program expenses		3,271,464,105	5,637,146,889
Contracted professional services		135,091,664	137,928,779
Activity based Expenses		7,289,100	16,759,520
Total Payments		3,726,197,935	6,011,203,278
Net cash flows from operating activities	22	(177,790,328)	240,174,525
Cash flows from investing activities			
Purchase of Property and Equipment		(15,107,405)	(60,578,194)
Purchase of intangible assets		-	(12,000,000)
Net cash flows used in investing activities		(15,107,405)	(72,578,194)
Net increase in cash and cash equivalents		(192,897,733)	167,596,331
Cash and cash equivalents at Period Start	16	195,141,149	27,544,818
Cash and cash equivalents at Period End	16	2,243,416	195,141,149

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18. Statement of Comparison of Budget & Actual Amounts for the year ended 30 June 2024.

	Original Budget	Adjustments	Final Budget	Actual Basis	Performance difference	Percentage Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
Revenue						
Transfers from MDAs	6,182,539,077	1,220,000,000	7,402,539,077	3,635,839,073	3,766,700,004	49%
Transfers - Development Partners	6,905,300	0	6,905,300	6,905,300	0	100%
Finance Income	25,663,233	0	25,663,233	25,663,233	0	100%
Total Revenue	6,215,107,610	1,220,000,000	7,435,107,610	3,668,407,606	3,766,700,004	
Expenses						
Employee costs	78,000,000		78,000,000	77,524,801	475,199	99%
Governing Council Expenses	2,000,000		2,000,000	572,400	1,427,600	29%
Depreciation and amortization				31,615,638		
Use of Goods and Services	348,820,010	120,000,000	468,820,010	262,059,313	206,760,697	56%
Programs Expenses	5,623,798,500	1,100,000,000	6,723,798,500	5,981,365,572	742,432,928	89%
Contracted Professional Services	139,500,000		139,500,000	135,091,664	4,408,336	97%
Activity based Expenses	7,789,100		7,789,100	7,289,100	500,000	94%
Total Expenditure	6,199,907,610	1,220,000,000	7,419,907,610	6,495,518,488	924,389,122	88%
Deficit for the period				(2,827,110,882)		
Capital Expenditure	15,200,000			15,107,405	92,595	99%
Total Budget	6,215,107,610	1,220,000,000	7,435,107,610	6,510,625,893	924,481,717	

Budget Notes:

- The difference between the original budget and the final budget is as a result of supplementary budget changes.
- Only 49% of the budgeted Revenue transfers from the Ministry was received.
- Council expenses below 90% because the Council was formed towards the end of the year.
- Use of goods and Services was below 90% because only 49% of revenue Transfers was received from the parent ministry during the year.

19. Notes to the Financial Statements

1. General Information

National Council for Nomadic Education in Kenya (NACONEK) is established by and derives its authority and accountability from twin documents of Nomadic education in Kenya, 2010 and session paper number 14 of 2012. The council was established under section 94 of the Basic Education Act, 2013 and officially launched in May 2015.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis and in accordance with IPSAS Accrual in line with Paragraph 28 of IPSAS 1. The preparation of financial statements is in conformity with International Public Sector Accounting Standards (IPSAS), which allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying National Council for Nomadic Education in Kenya (NACONEK) 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

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of NACONEK.

The financial statements have been prepared in accordance with the PFM Act and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted will be consistently applied.

3. Adoption Of New and Revised Standards

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2024.

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 2024

Standard	Effective date and impact:
IPSAS 43	Applicable 1st January 2025 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

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Standard	Effective date and impact:
	<p>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>IPSAS 43 will impact how the Council account for lease contracts.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</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: 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>IPSAS 44 Will impact the way the Council accounts for non-current assets held for sale and discontinued operations</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 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>IPSAS 45 Will impact the way the Council accounts for property plant and equipment</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol 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;

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Standard	Effective date and impact:
	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value. IPSAS 46 will impact the way the Council measures assets and liabilities.</p>
IPSAS 47- Revenue	<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 statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. IPSAS 47 will impact the way the fund measures revenue</p>
IPSAS 48- Transfer Expenses	<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. IPSAS 48 will impact on transfer expenses accounting.</p>
IPSAS 49- Retirement Benefit Plans	<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. IPSAS 49 has no impact on the operations since there are no retirement benefits plans</p>

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue Recognition

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

b) Budget information

The original budget for FY 2023-2024 was approved by the National Assembly on June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the entity recorded additional appropriations on the 2023-2024 budget. The budgetary basis adopted in the preparation of the statement of Comparison of budget and actual was Cash based.

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

Depreciation on property, plant and equipment is recognised in the statement of financial performance on a straight-line basis to write down the cost of each asset or the re-valued amount to its residual value over its estimated useful life with a full year's charge on the year of acquisition and none on the year of disposal.

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The annual rates in use are:

Motor Vehicles	4 years	25%
ICT Equipment	3 years	33.3%
Partitions and Fittings	8 years	12.5%
Office Equipment	8 years	12.5%

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. The intangible assets are amortized at a rate of 20% as per the National Asset and Liabilities Management Specific Guidelines page 54. 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.

f) Amortisation and impairment of intangible assets

Amortisation is calculated on the straight-line basis over the estimated useful life of the intangible asset. All intangible assets are reviewed annually for impairment. Where the carrying amount of an intangible asset is assessed as greater than its estimated recoverable amount, an impairment loss is recognised so that the asset is written down immediately to its estimated recoverable amount.

The estimated useful life of the Accounting Software is 5 years.

g) 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. After initial recognition, inventory is measured at the lower of cost and current replacement cost. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Council.

h) Provisions

Provisions are recognized when the Council 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. The Council provides for audit fees based on past data. The councils ageing policy is guided by the PSASB Template as follows Under one year, 1-2 years, 2-3 years and Over 3 years

Where the Council 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.

i) Contingent assets

The Council 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 Council 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.

j) Contingent liabilities

The Council 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.

k) Nature and purpose of reserves

The Council creates and maintains reserves in terms of specific requirements. Currently, the Council has a retained earnings reserves which represent the accumulated surplus and capitalized Assets.

l) Changes in accounting policies and estimates

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

m) 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

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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.

n) Related parties

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 Council Members and the CEO.

o) 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.

p) Comparative figures

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

q) 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, 2024.

Notes to the financial statements (continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity'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.

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

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:

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

Provisions

The Council had no provisions under IPSAS 19 in the year under review

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Notes to the financial statements (continued)

6. Transfers from Other Govt Entities

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
State Dept. for Basic Education	3,145,440,573	4,504,579,456
Sports Fund	490,398,500	617,360,806
Total	3,635,839,073	5,121,940,262

6 (a)

	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	FY 2023-2024	FY 2022-2023
	Kshs	Kshs	Kshs	Kshs
Entity sending the grant				
Basic Education	3,145,440,573		3,145,440,573	4,504,579,456
Sports Fund	490,398,500		490,398,500	617,360,806
Total	3,635,839,073		3,635,839,073	5,121,940,262

7. Grants from Development Partners

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
World Bank		1,100,000,000
UNICEF	6,905,300	17,212,160
Total	6,905,300	1,117,212,160

8. Finance Income

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Interest Income	25,663,233	12,225,380
Total	25,663,233	12,225,380

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Notes to the financial statements (continued)

9. Employee Costs

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Basic Salary and Allowances	71,835,484	36,920,345
Employer Contribution to NHIF	924,050	
Employer Contribution to NSSF	678,240	
Employer Contribution to Pension Scheme	762,027	
Extraneous Allowance	1,350,000	1,608,000
Interns Student Allowance	1,975,000	50,000
Total	77,524,801	38,578,345

10. Governing Council Expenses

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Board Expenses	572,400	
Total	572,400	-

11. Depreciation & Amortization Expense

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Property, plant, and equipment	28,939,638	25,383,793
Intangible Assets	2,676,000	2,676,000
Total	31,615,638	28,059,793

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12. Use of Goods and Services

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Advertising	500,000	1,125,104
Audit fee	500,000	1,000,000
Bank Charges	102,445	158,330
Conference and Catering services	11,833,882	7,394,356
Domestic Travel and Subsistence	108,011,636	101,287,089
Foreign Travel & subsistence	14,480,384	10,036,307
Fuel and oil	10,000,000	5,628,886
General Printing and stationery	14,211,778	1,240,700
ICT Accessories and consumables	26,039,315	33,236,722
Motor vehicle maintenance	6,743,402	3,092,741
Office Utilities	9,933,898	6,433,209
Rent expenses	18,294,306	6,323,542
Transport Hire	16,133,039	0
Insurance Cost	11,596,337	0
Training/Workshops	5,866,358	1,998,951
Consultancy services	4,051,400	0
Withholding tax on interest	3,761,133	1,833,807
Total	262,059,313	180,789,744

13. Programs Expenses

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Review of Nomadic Education Policy		110,600
Facilitation of NIWFESS pilot project		9,324,000
Implementation of NIWFESS	6,000,000	67,107,544
Integration of Duksi and Madrassa		4,197,400
School Meals Program –KPEEL W/B		1,099,575,605
School Meals program -GoK	5,975,365,572	4,456,831,741
Programs Expenses	5,981,365,572	5,637,146,890

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14. Contracted Professional Services

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Climate Change Initiative and Management		48,392,890
Home Grown Food Solutions		13,354,600
Internal Capacity Building		4,000,000
Legal Liaison and Advisory Services		2,280,000
Staff recruitment		16,151,289
Resource Mobilization	135,091,664	52,800,000
Pension services		950,000
Total	135,091,664	137,928,779

15. Activity-Based Program Expenses

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
UNICEF	7,289,100	16,759,520
Total	7,289,100	16,759,520

16. Cash and Cash Equivalents

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Cash at Bank	2,243,416	195,141,149
Total	2,243,416	195,141,149

16 (a) Analysis of Cash

Financial institution	Acc No	FY 2023-2024	FY 2022-2023
		Kshs	Kshs
HFC	9783817569	1,185	413,195
National Bank-	01040207060700	2,242,231	194,727,954
Grand total		2,243,416	195,141,149

17. Non-Exchange Receivables

Receivables	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Non-Exchange Receivables - MOE	120,000,000	
Total	120,000,000	

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18. Property Plant and Equipment

	Motor Vehicle	ICT Equipment	Partitions Furniture & Fittings	Office Equipment	Total
Rate	25%	33.30%	12.50%	12.50%	
Cost at 1st July 2022	15,510,000	13,182,006	38,129,232	430,650	67,251,888
additions		21,263,490	24,129,600	17,598,064	62,991,154
Cost at 30 June 2023	15,510,000	34,445,496	62,258,832	18,028,714	130,243,042
					-
Cost at 1st July 2023	15,510,000	34,445,496	62,258,832	18,028,714	130,243,042
additions		8,016,439	7,090,966		15,107,405
Cost at 30 June 2024	15,510,000	42,461,935	69,349,798	18,028,714	145,350,447
					-
Depreciation					-
As 1st July 2022	5,877,500	7,327,828	9,182,323	107,663	22,495,313
Charge for the period	3,877,500	11,470,350	7,782,354	2,253,589	25,383,793
As at 30 June 2023	9,755,000	18,798,178	16,964,677	2,361,252	47,879,106
					-
As 1st July 2023	9,755,000	18,798,178	16,964,677	2,361,252	47,879,106
Charge for the period	3,877,500	14,139,824	8,668,725	2,253,589	28,939,638
As at 30 June 2024	13,632,500	32,938,002	25,633,402	4,614,841	76,818,745
					-
Net Book Value 30 June 2023	5,755,000	15,647,318	45,294,155	15,667,462	82,363,936
Net Book Value 30 June 2024	1,877,500	9,523,933	43,716,396	13,413,873	68,531,702

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19. Intangible Assets

	FY 2023-2024	FY 2022-2023
	Ksh	Kshs
Cost as at 1st July 2023	13,380,000	1,380,000
Additions		12,000,000
Cost as at 30th June	13,380,000	13,380,000
Amortization Rate	20%	20%
Amortization at start of period	3,228,000	552,000
Charge for the period	2,676,000	2,676,000
Accumulated Amortization	5,904,000	3,228,000
NBV as at 30 June 2024	7,476,000	10,152,000

20. Trade and Other Payables

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Audit Fees	1,000,000	1,000,000
SMP Payables	2,709,901,467	
Sundry Creditors	27,803,448	
Total trade and other payables	2,738,704,915	1,000,000

Aging analysis: The Payables are under one year.

The payables have resulted a negative working capital that has created a material uncertainty that may cast doubt on the Councils ability to continue as a going concern. However, the management has been assured that the unfunded portion will be disbursed in the subsequent tranches to address the liquidity shortfall.

21. Retentions and Deposits

	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Deposits	2,412,960	2,412,960
Total	2,412,960	2,412,960

Aging analysis: 100% of retention deposits are under two years.

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22. Cash Generated from Operations

	FY 2023-2024 Kshs	FY 2022-2023 Kshs
Deficit/Surplus for the year	(2,827,110,882)	212,114,731
Adjusted for:		
Depreciation	31,615,638	28,059,793
Working Capital adjustments		
Increase in Accounts Receivable	(120,000,000)	
Increase in Payables	2,737,704,915	-
Net cash flow from operating activities	(177,790,328)	240,174,525

23. Financial Risk Management

The Council's activities expose it to a variety of financial risks, including credit and liquidity risks and the effects of changes in foreign currency. The Council'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 entity 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 Council's financial risk management objectives and policies are detailed below:

i) Credit risk

The Council 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 and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the Senior Managers. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

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

Details	Total amount	Fully performing	Past due	Impaired
As at 30 June 2024	Kshs	Kshs	Kshs	Kshs
Bank balances	2,243,416	2,243,416		
Receivables from non-exchange transactions	120,000,000	120,000,000		
Total	122,243,416	122,243,416		
As at 30 June 2023				
Bank balances	195,141,149	195,141,149		
Receivables from non-exchange transactions	0	0		
Total	195,141,149	195,141,149		

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Council's Senior Management, who have built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024				
Trade payables	2,738,704,915			2,738,704,915
Total	2,738,704,915			2,738,704,915
As at 30th June 2023				
Trade payables	1,000,000	-	-	1,000,000
Total	1,000,000	-	-	1,000,000

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity 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

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and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments.

In the year under review the Council did not have market risk exposure.

iv) **Capital Risk Management**

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

Details	2023-2024	2022-2023
	Kshs.	Kshs.
Retained Earnings	(2,542,866,757)	284,244,125
Total Funds		
Total Borrowings	0	0
Less: Cash And Bank Balances	2,243,416	195,141,149
Net Debt/(Excess Cash And Cash Equivalents)		
Gearing	0	0

21. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Other related parties include:

- i) The Parent Ministry
- ii) Council Members
- iii) Key Management

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Relates Party Disclosures

	2023-2024	2022-2023
	Kshs	Kshs
a) Grants /Transfers from the Government	3,635,839,073	5,121,940,262
Grants from Dev. Partners	6,905,300	1,117,212,160
b) Key management compensation	0	0
Chairman's Emoluments	0	0

c) Transactions relating to electricity and water are paid as part of rent thus the council has no direct transactions with Kenya Power and Nairobi Water Company.

22. Events after the Reporting Period

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

23. Ultimate and Holding Entity

The Council is a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

24. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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20. Appendices

Appendix 1: 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)
1.	Lack of governing council	The council operated without a governing council, however the Board has so far been constituted as per gazette notice number 5850 and 5851 dated 17 th May, 2024	Not Resolved	
2.	Weak Controls over Inventory Management for School Meals Program	The council has put in place an elaborate end to end Inventory management system to control the movement of foodstuffs from the stores to respective beneficiary schools.	Not Resolved	
3.	Anomalies in the School Meals Program	The Council has taken steps to establish SMP Committees and opened a separate accounts for schools benefiting from homegrown SMPS.	Not Resolved	



.....
 Chief Executive Officer

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Appendix II: Projects implemented

Projects implemented by the State Corporation/ SAGA are funded by development partners and/ or thg Government.

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
NACONEK did not implement any capital project in the year under review						

Status of Projects completion

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
NACONEK did not have any capital project in the year 2023/24						

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Appendix IV: Transfers from Other Government Entities

MDA Transferring Funds	Date received as per bank statement	Nature: Recurrent/ Development	Total Amount KES	Statement of Financial Performance	Capital Fund	Deferred Income	Total Transfers during the Year
State Dept. for Basic Education	30.06.2024	Recurrent	3,145,440,573	3,145,440,573			3,145,440,573
Sports Fund	30.06.2024	Recurrent	490,398,500	490,398,500			490,398,500
Total			3,635,839,073	3,635,839,073			3,635,839,073

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Appendix V- Inter-Entity Confirmation Letter

Confirmation of amounts received by National Council for Nomadic Education in Kenya as at 30th June 2024 from Ministry of Education State Department of Early learning and basic Education and Ministry of Youth Affairs, The Arts and Sports State Department For Sports.

Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (Kshs) as at 30th June 2023				Total (D)=(A+B+C)	Amount Received by [NACONEK] (Kshs) as at 30 th June 2024 (E)	Differences (Kshs) (F) = (D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)				
1.	8-Aug-2023	Recurrent			38,228,381	38,228,381		
2.	14-Sep-2023	Recurrent			38,228,381	38,228,381		
3.	19-Oct-2023	Recurrent			38,228,381	38,228,381		
4.	26-Oct-2023	Recurrent			1,233,350,000	1,233,350,000		
5.	15-Nov-2023	Recurrent			38,228,381	38,228,381		
6.	7-Dec-2023	Recurrent			38,228,381	38,228,381		
7.	29-Dec-2023	Recurrent			50,000,000	50,000,000		
8.	3-Jan-2024	Recurrent			38,228,381	38,228,381		
9.	15-Feb-2024	Recurrent			54,895,048	54,895,048		
10.	26-Feb-2024	Recurrent			1,233,350,000	1,233,350,000		
11.	13-Mar-2024	Recurrent			54,895,048	54,895,048		
12.	13-Mar-2024	Recurrent			54,895,048	54,895,048		
13.	15-May-2024	Recurrent			38,228,381	38,228,381		
14.	12-Jun-2024	Recurrent			38,228,381	38,228,381		
15.	28-Jun-2024	Recurrent			38,228,381	38,228,381		
16.	08-July-2024	Recurrent			120,000,000	120,000,000		
17.	5-Oct-2023	Recurrent			30,000,000	30,000,000		
18.	5-Oct-2023	Recurrent			30,000,000	30,000,000		
19.	5-Oct-2023	Recurrent			30,000,000	30,000,000		
20.	5-Oct-2023	Recurrent			40,000,000	40,000,000		
21.	31-Oct-2023	Recurrent			20,398,500	20,398,500		
22.	31-Oct-2023	Recurrent			40,000,000	40,000,000		

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23.	31-Oct-2023	Recurrent			40,000,000	40,000,000
24.	31-Oct-2023	Recurrent			40,000,000	40,000,000
25.	22-Mar-2024	Recurrent			40,000,000	40,000,000
26.	22-Mar-2024	Recurrent			40,000,000	40,000,000
27.	22-Mar-2024	Recurrent			40,000,000	40,000,000
28.	22-Mar-2024	Recurrent			40,000,000	40,000,000
29.	22-Mar-2024	Recurrent			40,000,000	40,000,000
Total					3,635,839,073	3,635,839,073

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

Head of Accountants department of beneficiary Entity:

Name: CPA IBRAHIM FARAH DAGANE

Sign 

Date: 14/Nov/2024

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Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Tree Planting Exercise	Planting of trees	To increase tree cover as per the presidential directive.	Planting of 1,300 Trees				Kshs 130,000	GOK	NACONEK

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Appendix VII: Disaster Expenditure Reporting Template

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

There were no expenditures relating to Disaster Management