


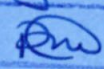
REPUBLIC OF KENYA



Enhancing Accountability



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 APR 2025	DAY: Tuesday
TABLED BY: OF	Deputy Leader of the Majority Party
CLERK-AT THE-TABLE:	P Muga 

THE AUDITOR-GENERAL

ON

**KENYA INSTITUTE OF CURRICULUM
DEVELOPMENT**

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



A Skilled and Ethical Society

KENYA INSTITUTE OF CURRICULUM DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT
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FOR THE FINANCIAL YEAR ENDED 30 JUNE, 2024**



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1. ACRONYMS AND DEFINITION OF KEY TERMS

A: Acronyms

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

2. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

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The Kenya Institute of Curriculum Development (KICD) is a State Corporation established by KICD Act No. 4 of 2013. The Institute's core function is to conduct research and develop curricula and curriculum support materials for all levels of education below the university. The Institute also develops print and electronic curriculum support materials, initiates and conducts curriculum based research, organizing and conducting in service and orientation programmes for curriculum implementers.

(b) Principal Activities

The Institute is mandated through KICD Act No. 4 of 2013 to develop curriculum and curriculum support materials informed by research for basic and tertiary education and training. The Institute's vision is "A skilled and ethical society" while mission is "To provide curricula and curriculum support materials through research and engagement to nurture every learner's potential for sustainable development". The tagline is "Nurturing Every Learner's Potential".

(c) Key Management

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

NO.	DESIGNATION	NAME
1.	Director/Chief Executive Officer	Prof. Charles O. Ong'ondo, PhD, MBS
2.	Senior Deputy Director – Media and Extension Services	Ms. Eunice Gachoka
3	Senior Deputy Director Curriculum and Research Services	Mrs. Jacqueline Onyango, OGW

(d) Fiduciary Management

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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.	Director/Chief Executive Officer	Prof. Charles O. Ong'ondo, PhD, MBS
2.	Senior Deputy Director – Media and Extension Services	Ms. Eunice Gachoka
3.	Senior Deputy Director Curriculum and Research Services	Mrs. Jacqueline Onyango, OGW
4.	Head of Finance and Accounts	Dr. Solomon M. Kathuo
5.	Head of supply Chain Management	Elly Osir
6.	Head of Human Resource Management and Training	Emmanuel Mulwa

(e) Fiduciary Oversight Arrangements.

The Council provides oversight arrangements through various Council Committees. The Committees include:-

i) Finance, Strategy and General Purposes Committee.

This Council Committee has the following terms of reference:-

- To review proposed annual budgets and annual procurement plans in line with the Institutes mandate and strategic objectives and goals and recommend to the Council for approval.
- To advise the Council on resource mobilization strategies including, utilization of existing facilities to generate more income.
- To review financial performance against budget and to report on implications of significant variances to the Council.
- To review annual Financial accounts of the Institute and to recommend to the Council for approval.

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- To review management's procedures for procurement and the controls in place to ensure value for money.
- To ensure that there are systems in place to safeguard the assets of the Institute.
- To review all the financial policies including public private partnership framework and recommend them to the Council for approval.
- To review the Institutes Strategic Plan to ensure that it is linked to its mandate, vision and mission.
- To ensure provision of adequate budgetary allocation for the implementation of the Strategic Plan.
- To monitor and review the performance of the Institute in meeting strategic objectives.
- To consider and make recommendations to the Council concerning new strategic opportunities and initiatives.

ii) **Human Resource and Governance Committee**

This Council Committee has the following terms of reference:-

- To oversee that the recruitment of new employees done in line with the Law and the Institute's policies.
- To review the organizational structure of the Institute to align it to its mandate and best practices and recommend any changes to the Council for approval.
- To review and recommend employees compensation, including incentives, benefits, welfare programmes and retirement plans, to the Council for approval to ensure attraction, recruitment and retention of highly qualified employees.
- To ensure that the organization has appropriate human resource policies in compliance with the law.
- To ensure that the Institute has a succession management strategy and oversee its implementation.
- To handle any other human resource issues delegated to the Committee by the Council.

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- To review and recommend the Council Charter outlining the principles, policies and procedures by which the Council will operate.
- To recommend to the Council any reports on corporate governance that may be required or considered advisable.
- To review Council members' conflict of interest statements.
- To undertake such other corporate governance initiatives as may be necessary or desirable to contribute to the success of the Institute.
- To receive annual Governance audit and report to the Council on areas that require improvement.

iii) Curriculum Technical Committee

This Council Committee has the following terms of reference:-

- To review all curricula developed or vetted by the Institute and recommend to the Council for approval.
- To receive a report of all curriculum support materials evaluated by the Institute and recommend to the Council for approval.
- To review progress of all initiatives put in place by the Institute to implement KICD Act and Regulations.
- To review implementation of the Kenya Institute of Curriculum Development Act and Regulations and to recommend amendments where necessary to improve service delivery.

iv) Audit, Risk and Compliance Committee

This Council Committee has the following terms of reference:-

- To review the effectiveness of the Institute's internal control framework
- To monitor and review the effectiveness of the internal audit function and internal auditor's reports and to seek such assurance as it may deem appropriate that the function is independent.
- To consider management's response to any recommendations made by the external auditor or internal audit and review with internal audit and the external auditor any fraudulent or illegal acts, deficiencies in internal control or other

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similar issue, including reviewing the results of management's investigation and follow up of any fraudulent acts.

- To ensure that the Institute has adequate policies and procedures to manage risks.
- To evaluate the internal processes for identifying, assessing, monitoring and managing key risk areas after considering the Risk Management Policy approved by the Council.
- To receive and keep under review major risk assessments made by the Institute and the disaster recovery plan necessary to ensure business continuity.
- To review the Institute's procedures for handling allegations from whistle-blowers from time to time.
- To review the Institute's procedures concerning the prevention, mitigation and detection of fraud and economic crimes.
- To evaluate the Institute's compliance with relevant Laws and Regulations relating to its operations including but not limited to, procurement, employment, occupational health and safety, and Finance laws.
- To evaluate the adequacy of the systems for ensuring that requisite statutory requirements are complied with.

(f) Headquarters

Kenya Institute of Curriculum Development,
P.O. Box 30231-00100,
Desai Road, Off Murang'a Road,
NAIROBI, KENYA.

(g) Contacts

Kenya Institute of Curriculum Development
Telephone: (020) 3749900-3
Email: info@kicd.ac.ke
Website: www.kicd.ac.ke

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(h) Bankers

Kenya Commercial Bank,
Moi Avenue Branch,
P.O. Box 30081 – 00100,
NAIROBI, KENYA.

Co-operative Bank of Kenya,
Stima Plaza Branch,
P.O. Box 48231 – 00100,
NAIROBI, KENYA.

Equity Bank Limited,
Ngara Branch,
P.O. Box 33080-00600,
NAIROBI, KENYA.

National Bank of Kenya
P O Box 72866-00200
NAIROBI, KENYA.

NCBA Kenya bank PLC,
P O Box 44599
NAIROBI, KENYA.

Family bank ltd
P O Box 74145-00200
Nairobi, Kenya.
Family bank Towers,
NAIROBI, KENYA.

(i) Independent Auditors

Auditor General,
Anniversary Towers, University Way,
P.O. Box 30084-00100,
NAIROBI, KENYA.

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(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.

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3. COUNCIL MEMBERS

 <p>PROF. SIMON GICHARU, CBS INDEPENDENTCHAIRPERSON</p>	<p>Appointed 13th October, 2023.</p> <p>Prof. Gicharu (born on 08.12.1964), is the Founder and Chairman of the Board of Directors of Mount Kenya University in Kenya, and Mount Kigali University in Rwanda. Both institutions are members of the Inter-University Council of East Africa. He is also the patron of Mount Kenya University Foundation, and founder of Cape Media Ltd., which owns 'TV47' and 'Radio47'.</p> <p>In his educational career, Prof. Gicharu has achieved several milestones. In 2016, he was awarded an honorary Professorship by the International University of Management, Namibia, for his sterling entrepreneurship in education. In 2014, he received a Doctor of Philosophy Degree from Gulu University, Uganda. The same year, he was inducted into the World Entrepreneurs of the Year Hall of Fame in Monaco, France.</p> <p>He was the 2014 EY Eastern Africa Entrepreneur of the Year. In 2012, Prof Gicharu received the Chief of the Order of the Burning Spear (CBS), which is the highest commendation a civilian can receive from the President of the Republic of Kenya. He also won the Marketing Society of Kenya's Superlative Trailblazer Award in the year 2011, while Kenyatta University, his Alma Mater, granted him the Outstanding Alumni Award during their Silver Jubilee celebrations in 2010. Prof Gicharu has previously served as the chairman of the Board at Water Services Regulatory Board, Geothermal Development Company, and Rural Electrification and Renewable Energy Corporation.</p>
 <p>MR. JOHNSON NZIOKA, HSC</p>	<p>Appointed on 1st September, 2019</p> <p>Mr. Nzioka, (born on 20.10.1965), has been a head-teacher of various schools in Nairobi for the last 19 years and is currently the head teacher at Donholm Primary School. He has a higher Diploma in Education management from KEMI which he acquired in July 2013 and a Bachelor of Education (Arts) from The East African University graduating on 5/12/2017 and other professional trainings in Education matters.</p>

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<p align="center">INDEPENDENT MEMBER OF HUMAN RESOURCE & GOVERNANCE COMMITTEE</p>	<p>Alongside the teaching duties he has been involved in management of Co-curricular activities having risen from the Sub County as a Kenya Primary Schools Sports Association chairman to the National Vice Chairman of the same in 2015.</p> <p>He is currently the National Chairman of Kenya Primary Schools Head-teachers Association (KEPSHA) and Organizing Secretary, Federation of East Africa Primary Schools Head-teachers.</p>
<div align="center">  <p>FCPA JULIUS MWATU</p> <p>CO-OPTED INDEPENDENT MEMBER OF FINANCE, STRATEGY & GENERAL PURPOSES</p> </div>	<p>Appointed on 4th March, 2020</p> <p>FCPA Mwatu (born on 09.12.1972) is the Managing Partner at CPJ & Associates and has extensive experience in the accountancy profession spanning over 20 years specializing in audit, tax, integrated reporting and governance.</p> <p>He is a past Chairman of the Institute of Certified Public Accountants of Kenya (ICPAK) and a fellow of the Institute. Julius also previously served as a Board of Trustee of KCA University, a Council Member of the International Federation of Accountants (IFAC), the global body of Professional Accountancy Organisations (PAOs), and as a Board Member of the Pan African Federation of Accountants (PAFA), the African body of PAOs.</p> <p>Julius holds an MBA in Finance and a BSc. in Statistics. He is a Certified Public Accountant of Kenya - CPA (K), a Certified Secretary - CS and a Certified Financial Analyst – CFA. Julius sits in a number of boards and committees in public sector, private sector and publicly listed companies.</p>

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EVERLYNE A OWOKO

**ALTERNATE OF PRINCIPAL
SECRETARY, BASIC EDUCATION
AND EARLY YEARS. MEMBER OF
HUMAN RESOURCE & GOVERNANCE
COMMITTEE**

Appointed on 7th September, 2022 and exited 6th June 2024

Ms. Owoko (57 years) is the Director, Quality Assurance and Standards – State Department of Basic Education – Ministry of Education.

She taught in secondary schools in Central Region till 1998 when she joined the Ministry of Education-Inspectorate (currently QAS). She represents the Ministry as a Board Member at KICD and KNQA.

Everlyne is a holder of Master of Arts degree in Educational Planning and Administration from New Delhi (1993) – India and Bachelor’s Degree in Education from Kenyatta University (1991) She holds a certificate from Harvard on PDIA.



MS. FLORENCE NGARARI, HSC

**INDEPENDENT, MEMBER OF
CURRICULUM TECHNICAL
COMMITTEE**

Appointed on 1st September, 2019

Ms. Ngarari (born on 13.11.1965), has a Bachelor’s Degree in Education. She is currently the Principal of Pangani Secondary School. Her area of expertise is Administration and Education.

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JANE RUGURU IRAMBU

**ALTERNATE, MEMBER OF
CURRICULUM TECHNICAL
COMMITTEE**

Appointed on 21st August, 2023.

Ms. Irambu (born on 22.04.1968), is currently serving as Deputy Director (Staffing Directorate) at the Teachers Service Commission. She has a Master of Business Administration (MBA) Degree from Jomo Kenyatta University of Agriculture and Technology; a Bachelor of Education Degree from Kenyatta University; and a Diploma in Human Resource Management and Strategic Leadership Program (SLDP) certificate from the Kenya Institute of Management.

She has over 10 years' experience in Teacher Management, having served as Principal Staffing Officer in the field and as Assistant Director in Quality Assurance & Standards and Deputy Director Field Services-Discipline Directorates. She is the Alternate Member to the CEO TSC in the KICD Council.



DR. ANDREW RASUGU RIECHI

**INDEPENDENT MEMBER
OF AUDIT, RISK & COMPLIANCE**

Appointed on 30th June 2023.

Dr. Riechi (born on 11.03.1958) is a holder of Doctor of Philosophy degree in Economics of Education, Dr. Andrew Rasugu Riechi is a Senior Lecturer in the University of Nairobi's Department of Educational Management, Policy and Curriculum Studies, Faculty of Education. He is a researcher and policy analyst with over 25 years of work experience in educational leadership, teaching, research in education and development in Kenya and several African countries. Between 2005 and 2010, he worked at the Institute of Policy Analysis and Research (IPAR) as a Research Fellow and Policy Analyst in the Social Sector (Health and Education). Between June 2019 and June 2020, he was seconded to Koitaleel Samoei University College, a constituent College of the University of Nairobi where he was appointed a pioneer Director of the School of Education.

He has a track record in research and consultancies in the Government of Kenya and a wide range of international organizations including the International Finance Corporation (IFC), the European Union, Research Triangle International (RTI), Education Development Trust (formerly CfBT), UNICEF, USAID, World Vision, UNESCO, Education for

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Change Ltd, RTI, Save the Children, Africa Early Childhood Network (AfECN), Finnish National Agency for Education' (EDUFI), among others.

Between 2011 and 2013, Dr. Riechi was appointed a consultant by USAID to offer technical support to the Ministry of Education's Taskforce to re-align education to the Constitution of Kenya 2010 and the Kenya Vision 2030 whose Report recommended the introduction of Competency-Based Curriculum in Kenya. In 2016, the Cabinet Secretary for the Ministry of Education appointed him a member of the National Steering Committee for the ongoing Curriculum Reforms in Kenya. In July 2023, the Cabinet Secretary for Education appointed Dr. Riechi a member of the Governing Council of the Kenya Institute for Curriculum Development (KICD) (www.kicd.ac.ke), where he represents public universities.

Apart from being a Member of the **Governing Board of the UNESCO Institute for Statistics (UIS)**, which is based in Montreal, Canada, Dr. Riechi is a Life Member of the **Comparative Education Society of India (CESI)** (<http://www.cesindia.net>) as well as a member of the **African Network for Internationalization of Education (ANIE)** (<http://www.anienetwork.org/>), the **Inter-Agency Network for Education in Emergencies (INEE)** (www.ineesite.org/), the **Educational Management Society of Kenya (EMSK)**, **Women Educational Researchers of Kenya (WERK)**, a local research NGO (<http://werkenya.org/werk/>). For many years, he was a member of the **National Research Panel** at the Kenya Institute of Curriculum Development (KICD), (www.kicd.ac.ke), among many other networks that he actively engages with.

Dr. Riechi is currently involved in the implementing the Training Trainers for Teacher Education and Management in Kenya (TOTEMK) project, which is funded by the Finnish Government and involves the University of Helsinki and Laurea University of Applied Sciences (both in Finland), the University of Nairobi, Strathmore University and Pwani University (all in Kenya). **The University of Nairobi leads the Kenyan project partner institutions.** The specific outcome of the project is a scalable model for upgraded professional skills of university lecturers, teacher trainers student teachers, head-teachers and principals. The project

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	<p>is ultimately expected to contribute to an increasing number of competent lecturers of higher education institutions, university management and administration in twenty universities in Kenya that are participating in the project.</p> <p>Dr. Riechi's research interests include impact assessments, curriculum reforms, innovative educational planning, policy research, programme evaluation, impact analysis as well as education and development.</p>
 <p align="center">MR. KIBIWOTT MUNGE</p> <p align="center">INDEPENDENT MEMBER OF FINANCE, STRATEGY & GENERAL PURPOSES</p>	<p>Appointed on 30th June, 2023</p> <p>Mr. Munge (born on 18.10.1992) was born on the 18th day of October 1992, in present day Baringo County. He holds a Bachelors' Degree in Business Management (Human Resource Option) from Mount Kenya University. Mr. Munge has over 5 years' experience in leadership and administration having served as a Member of County Assembly in the inaugural devolved units assemblies in the period 2013-2017. He represents the Private Sector in the KICD Council.</p>
 <p align="center">MR. WESLEY TOO</p> <p align="center">ALTERNATE OF PRINCIPAL SECRETARY, THE NATIONAL TREASURY, MEMBER OF FINANCE, STRATEGY & GENERAL PURPOSES</p>	<p>Appointed on 10th May, 2017</p> <p>Mr. Too (born on 31.12.1969) represents the Principal Secretary, National Treasury. He is a Deputy Director of Resource Mobilization in The National Treasury, Resources Mobilization Department. He has over ten years' experience in resources mobilization, and holds a Master of Arts Degree in Economics from the University of Nairobi.</p>

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DR. DAVID NJENGERE, MBS

**INDEPENDENT, MEMBER OF
FINANCE, STRATEGY & GENERAL
PURPOSES**

Appointed on 1st July, 2021

Dr. Njengere (born on 31.05.1967) is currently the Chief Executive Officer, The Kenya National Examinations Council (KNEC).

He holds a PhD in Education, Master of Philosophy in English and Bachelor of Education in English and Literature all from Moi University. He also holds a Post Graduate Diploma in Curriculum Design and Development from the International Bureau of Education (UNESCO) and Open University of Tanzania, and a Certificate in Design and Development of Large Scale Assessments from Education and Testing Services, Princeton, New Jersey. He is a fullbright fellow under the Hubert Humphrey Fellowship Programme, Vanderbilt University, USA.

Before being appointed as CEO, KNEC, Dr Njeng'ere was education advisor to the Cabinet Secretary, Ministry of Education, Prof. George Magoha. He previously worked at KNEC and at the Kenya Institute of Curriculum Development (KICD). He was instrumental in conceptualization and design of Competency Based Curriculum (CBC) and Competency Based Assessment (CBA) approaches for the ongoing education reforms in basic and teacher education.

Dr. Njeng'ere has wide experience as an educationist and has been involved in many initiatives in education reforms at national, regional and global levels. He chaired some of the East African Community Technical Committees Sessions that culminated in the Framework for Harmonization of Education Systems and Curricula.

He has also been a resource person with the International Bureau of Education (UNESCO) on several assignments, including being a facilitator with the Government of Malaysia on curriculum-related issues.

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**PROF. CHARLES O. ONG'ONDO,
PhD, MBS**

**EXECUTIVE DIRECTOR/CEO
SECRETARY TO THE COUNCIL**

Appointed on 25th September, 2020

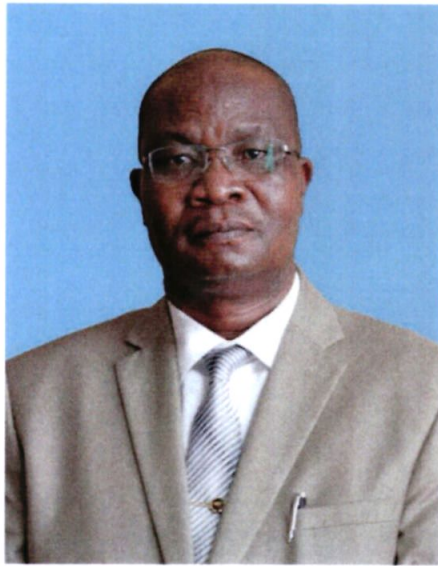
Prof. Ong'ondo, PhD, MBS (59 years) is an Associate Professor in Teacher Education. He is the Director/Chief Executive Officer (CEO) at the Kenya Institute of Curriculum Development (KICD). He is a Commonwealth Academic Fellow and Scholar who holds a Postdoctoral Fellowship (University Warwick, UK), a PhD (the University of Leeds, UK), an M.Phil. Degree (Moi University, Kenya), a B.Ed. Degree (Moi University), and a Diploma in Education (Siriba Teachers College - Kenya). Before he joined KICD, Prof. Ong'ondo was the Executive Director of African Network for Internationalization of Education (ANIE). ANIE is a Pan-African professional organisation focusing on research, capacity building and harnessing partnerships in Higher Education. He also served as a Teacher Educator in the School of Education at Moi University - Kenya where he had worked for 16 years. Prior to joining the university as a lecturer, Charles had fifteen years' experience as a teacher of English Language and Literature in English at secondary school level in Kenya. He has (alone and jointly) published widely in English Language Teacher Education, Research Methodology and Communication Studies. He also serves as a reviewer for a number of international journals. Prof. Ong'ondo was a member of the *Taskforce on enhancing access, relevance, transition, equity and quality in curriculum reforms implementation in Kenya*. He has actively participated in Community Service as Chairman and member of Boards of Management; Adjudicator, Facilitator and Consultant in a number of National, Regional, County or Institutional events, conferences and festivals. Prof. Ong'ondo is a member of several International Professional/Academic Associations including ANIE, International Association of English as Teachers of English as a Foreign Language (IATEFL), African Curriculum Association (ACA), among others.

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KICD COUNCIL DISTRIBUTION BY ETHNICITY**

S/NO	ETHNIC GROUP	MALE	FEMALE	TOTAL	%
1.	KALENJIN	2	0	2	20
2.	KIKUYU	2	1	3	30
3.	KISII	1		1	10
5.	LUO		1	1	10
6.	KAMBA	2		2	20
7.	AMERU		1	1	10
	TOTAL	7	3	10	100

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4. KEY MANAGEMENT TEAM



**PROF. CHARLES O. ONG'ONDO,
PhD, MBS**

DIRECTOR/CEO

Appointed on 25th September, 2020

Prof. Ong'ondo, PhD, MBS (58 years) is an Associate Professor in Teacher Education. He is the Director/Chief Executive Officer (**CEO**) at the Kenya Institute of Curriculum Development (**KICD**). He is a Commonwealth Academic Fellow and Scholar who holds a Postdoctoral Fellowship (University Warwick, UK), a PhD (the University of Leeds, UK), an M.Phil. Degree (Moi University, Kenya), a B.Ed. Degree (Moi University), and a Diploma in Education (Siriba Teachers College - Kenya). Before he joined KICD, Prof. Ong'ondo was the Executive Director of African Network for Internationalization of Education (**ANIE**). **ANIE** is a Pan-African professional organisation focusing on research, capacity building and harnessing partnerships in Higher Education. He also served as a Teacher Educator in the School of Education at Moi University - Kenya where he had worked for 16 years. Prior to joining the university as a lecturer, Charles had fifteen years' experience as a teacher of English Language and Literature in English at secondary school level in Kenya. He has (alone and jointly) published widely in English Language Teacher Education, Research Methodology and Communication Studies. He also serves as a reviewer for a number of international journals. Prof. Ong'ondo was a member of the *Taskforce on enhancing access, relevance, transition, equity and quality in curriculum reforms implementation in Kenya*. He has actively participated in Community Service as Chairman and member of Boards of Management; Adjudicator, Facilitator and Consultant in a number of National, Regional, County or Institutional events, conferences and

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	<p>festivals. Prof. Ong'ondo is a member of several International Professional/Academic Associations including ANIE, International Association of English as Teachers of English as a Foreign Language (IATEFL), African Curriculum Association (ACA), among others.</p> <p>He is in-charge of day to day running of the Institute Appointed on 1st September, 2022</p>
<div data-bbox="268 501 695 842" data-label="Image"> </div> <div data-bbox="277 878 689 1025" data-label="Caption"> <p style="text-align: center;">Ms. EUNICE GACHOKA SENIOR DEPUTY DIRECTOR (EDUCATION MEDIA)</p> </div>	<p>Ms. Gachoka is the Senior Deputy Education Media Directorate.</p> <p>Qualifications: Master's Degree in Communication Studies from University of Nairobi; Bachelor of Education Degree (Science) from Kenyatta University; Graduate Diploma in African Leadership in ICT in Knowledge Society Dublin city University, Certificate in e-learning technologies University of Colombo School of Computing. Certificate in Governing Digital Transformations Blavanik School of Government, University of Oxford.</p> <p>She is a member of Association of Media Women in Kenya (AMWIK) and Network of E-learning Professionals.</p> <p>She is in-charge of day to day running of activities of educational media</p>
<div data-bbox="252 1240 625 1630" data-label="Image"> </div> <div data-bbox="239 1644 737 1805" data-label="Caption"> <p style="text-align: center;">MRS. JACQUELINE ONYANGO, OGW SENIOR DEPUTY DIRECTOR (BASIC EDUCATION CURRICULUM DEVELOPMENT)</p> </div>	<p>Appointed on 1st July, 2017</p> <p>Mrs. Onyango holds a Masters Degree in Curriculum Studies from University of Nairobi; Bachelor of Education Degree from Kenyatta University; Certificate in Education Planning from the International Institute of Education (IIEP-UNESCO). She is currently undertaking a PhD Degree in Curriculum Development at Moi University, Eldoret.</p> <p>She is in charge of day to day running of curriculum development services.</p>

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KICD ETHNIC DISTRIBUTION AS AT 30TH JUNE, 2024

KICD Management Distribution by Ethnicity (Grade 5 and above)

S/NO	ETHNIC GROUP	MALE	FEMALE	TOTAL	%
1.	EMBU	0	3	3	3.57
2.	KAMBA	6	7	13	15.48
3.	KIKUYU	12	14	26	30.9
4.	KISII	4	2	6	7.14
5.	LUHYA	5	3	8	9.52
6.	LUO	11	4	15	17.86
7.	MERU	4	1	5	5.95
8.	KALENJIN	0	4	4	4.76
9.	SOMALI	1	0	1	1.19
10.	TAITA	0	1	1	1.19
11.	TESO	0	1	1	1.19
12.	MIJI KENDA	1	0	1	1.19
	TOTAL	44	40	84	100

KICD Distribution of Other Staff by Ethnicity (Grade 6 and below)

S/NO	ETHNIC GROUP	MALE	FEMALE	TOTAL	%
1.	EMBU	1	2	3	1.35
2.	KALENJIN	8	5	13	5.83
3.	KAMBA	15	8	23	10.31
4.	KIKUYU	30	37	67	30.04
5.	KISII	10	11	21	9.42
6.	LUHYA	16	18	34	15.25
7.	LUO	19	11	30	13.45
8.	MAASAI	1	0	1	0.45
9.	MERU	9	9	18	8.07
10.	TAITA	0	1	1	0.45
11.	MIJI KENDA	2	1	3	1.35
12.	SOMALI	2	0	2	0.9
13.	BORANA	1	1	2	0.9
14.	TURKHANA	0	1	1	0.45
15.	MBEERE	1	2	3	1.35
16.	KENYAN ASIAN (BALUCH)	0	1	1	0.45
	TOTAL	115	108	223	100

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5. CHAIRPERSON'S STATEMENT

The Kenya Institute of Curriculum Development in its resolute efforts to fulfil its mandate under the leadership of the Council, made great strides during the Financial Year 2023/2024. The Institute in collaboration with the Ministry of Education and other stakeholders has remained focused particularly on curriculum reforms, to guarantee quality. This is in line with its mission of providing curricula and curriculum support materials through research and engagement to nurture every learner's potential for sustainable development.

The Institute is committed to prudent utilization of available resources, as the Institute weaves the curriculum aimed at producing a learner capable of fostering a skilled and ethical society. Indeed, this explains the holistic nature of the Competency Based Curriculum (CBC), which emphasizes on the 21st century skills that will enhance graduates' capacity to acquire competences requisite for job and wealth creation. This will be achieved through nurturing every learner's potential, which is key to realization of Kenya's Vision 2030.

The Council signed a Performance Contract and achieved the set targets. The Council embarked on strengthening the Institute's human resource capacity by seeking authority to fill various critical positions in line with the reviewed KICD Organizational Structure and staffing levels. The Council continues to support and promote professional and career growth of all staff in the Institute. In return, the Council expects the management to be innovative and focused in enhancing teamwork within the Institute.

Finally, I wish to thank the Government of Kenya for the support it has accorded the Institute during the FY2023/2024.

Signature.......... Date 26/09/2024

**PROF. SIMON GICHARU, CBS
COUNCIL CHAIRPERSON
KENYA INSTITUTE OF CURRICULUM DEVELOPMENT**

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6. REPORT FROM THE CHIEF EXECUTIVE OFFICER

During the Financial Year 2023/2024, the Institute continued with implementation of Curriculum Reform. Key milestones were achieved toward provision of curriculum that is utilized in basic and tertiary education institutions.

KICD implemented the National Government Priorities as contained in the Kenya Kwanza Manifesto. This entailed leveraging on technology in Basic Education through enhancement of digital content and creative industry to have appropriate content accessible in Kenya Education Cloud. KICD achieved this target by reviewing ICT Integration online course for Teachers on Elimika platform; establishment of a Virtual lab to disseminate integrated science aligned to Junior School curriculum embed on Kenya Education Cloud (KEC); reviewing the curation standards for quality assurance of curriculum support materials; developing digital authoring platform for content creators in the publisher's portal in KEC; and carrying out upgrading the Kenya Education Cloud for deployment of digital resources.

During the contract period 2023/24, the Institute adjusted the performance indicator in the midyear to incorporate National Government Priorities and implemented additional target on training of 400 interactive digital content creators. During the contract period 2023/24, the Institute committed to increase access to quality digital curriculum support materials to support digital learning. Some of the activities undertaken were: Curated interactive digital content for Grade 7 in 12 learning areas for regular learners; Adapted digital content for Grade 5 in 10 learning areas for learners with visual impairment (VI); Adapted digital content for Grade 5 in 9 learning areas for learners with hearing impairment (HI); Acquired and uploaded 49 titles of interactive digital content to disseminate through the Kenya Education Cloud (KEC); and Carried out training of 50 interactive digital content developers and prepared a report.

During the contract period 2023/24, the Institute committed to design, develop, produce and disseminate 5 Handbooks for Competency Based Teacher Education. During the Contract period under review, the Institute fully achieved the set targets by designing, developing, producing and disseminating 7 Handbooks for Competency Based Teacher Education. The cumulative achievement therefore was 7 with a positive variance of 2.

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During the contract period 2023/24, The Institute committed to design, develop and produce electronic curriculum support materials (418 radio programmes and 755 TV programmes) in order to enhance equity and access to electronic support materials for basic education. During the period under review, the Institute fully achieved the set target by producing 851 radio programmes and 766 TV programmes. The annual cumulative achievement is 1,617 with a positive variance of 444. This was achieved with additional support from Kenya Primary Education Equity in Learning (KPEEL) project.

During the contract period 2023/24, the Institute committed to copyright 200 curriculum support materials and other materials by issuing ISBN numbers. During the contract period under review, the Institute fully achieved the set target by copyrighting and issuing ISBN numbers to 318 KICD's Publications against the target of 200. The positive variance of 118 is attributed to the increased production of curriculum and curriculum support materials with support from development partners to meet recommendations of rationalizing curriculum in basic education.

During the contract period 2023/24, the Institute committed to evaluate and vet all curriculum support materials submitted for Grade 9, evaluate complementary curriculum support materials for PP1 to Grade 7, and Evaluate curriculum support materials submitted by walk-in materials developers. During the contract period under review, the Institute fully achieved the set target as follows: Call to submit materials for evaluation was made through the Institute website; Submission document was revised and customized to suit Grade 9 materials requirements; The advertisement URL was shared with KPA the main participant for announcement to its members; All submitted complementary curriculum support materials for PP1 to Grade 7 were evaluated; All curriculum support materials submitted by walk-in materials developers were evaluated. Evaluated the submitted materials for Grade 9 for the learning areas. Evaluated all curriculum support materials submitted by walk-in materials developers.

During the contract period 2023/24, the Institute committed to carry out monitoring and evaluation of CBC implementation and produce three reports. During the contract period under review, the Institute fully achieved the set target as follows: Carried out monitoring the

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implementation of rationalized curriculum in Early Years Education (PP 1- Grade 3) and produced a report, carried out monitoring and evaluation of CBC implementation in Grade 7 and produce a report, Monitored the distribution of curriculum support materials for Grade 8 and produced a report, Carried out monitoring of the implementation of teacher education curriculum in teacher training colleges and produced a report, Carried out monitoring of the implementation of pilot financial literacy online orientation course for Junior school and produced a report, Carried out monitoring of the summative evaluation of the pilot financial literacy online orientation course for Junior school and produced a report. The cumulative achievement is 6 with a positive variance of 3.

During the contract period 2023/24, the Institute committed to provide 78 quality curriculum designs and syllabuses for basic and tertiary education levels. During the contract period 2023/24, the Council committed to disseminate 23,000 print curriculum support materials by 30th June 2024 in order to increase access.

During the contract period, the Institute disseminated 19,507 print curriculum support materials against the set target of 23,000 through the Multimedia Bookshsop. The negative variance of 3,493 is attributed to the decreased demand for curriculum support materials due to the rationalization for curriculum in basic education as per the recommendations of the Presidential Working Party of Education Reforms (PWPER).

The Institute carried out capacity building for 150,225 Competency Based Curriculum implementers during the FY 2022/23. During the contract period 2023/24, the Council committed to build capacity for additional 20,000 curriculum implementers (head teachers, teachers, teacher trainers and field officers). During the period under review the Institute in collaborating with TSC, KEMI and other agencies in the Ministry of Education capacity built 54,150 curriculum implementers for Junior school.

During the contract period 2023/24, the Institute committed to provide access to electronic curriculum support materials by airing 20,000 school radio and TV programs through Educational Media. During the period under review, the disseminated 20,000 programmes comprising of 18,000 TV and 2000 radio programmes.

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Going forward, the Institute will continue to establish service delivery innovations and adoption of technology to ensure continued efficiency and effective service delivery.



Signature..... Date: 26/09/2024

**PROF. CHARLES O. ONG'ONDO, PhD., MBS
DIRECTOR/CHIEF EXECUTIVE OFFICER
KENYA INSTITUTE OF CURRICULUM DEVELOPMENT**

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**7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR
FY 2023/2024**

Strategic pillar	objective	indicator s	activities	Results achieved
1. Provision of curriculum that is utilized in basic and tertiary education institutions	To Develop Curriculum	Curriculum Designs developed	Develop, edit, and approve curriculum designs	<ul style="list-style-type: none"> i) Rationalized 5 Grade 7-9 Curriculum Designs as per recommendations of the Presidential Working Party on Education Reforms (PWPER); <ul style="list-style-type: none"> a. Home Science and Agriculture b. Integrated Science and Health Education c. Social Studies and Life Skills Education d. Pre-Technical Studies, Computer Studies and Business Studies e. Performing Arts, Visual Arts and Sports. ii) Developed Community Service Learning (CSL) Training Manual iii) Finalized the reviewed and rationalized 48 Grade 7-9 Curriculum Designs iv) Reviewed Grade 10 curriculum designs for 36 subjects as per recommendations of the Presidential Working Party on Education Reforms (PWPER). Subjects reduced from 50 to 36 v) Developed Grade 11 curriculum designs for 36 learning areas vi) Finalized development of General History of Africa matrices for Junior School and Senior School. vii) Adapted of 65 course materials for Grade 8 to suit learners with special needs viii) Adapted 16 rationalized curriculum designs for Visually Impaired (VI) ix) Adapted 17 rationalized curriculum designs for Hearing Impaired (HI) x) Adapted 10 rationalized curriculum designs for Physically Impaired (PI)

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				<ul style="list-style-type: none"> xi) Rationalized 7 curriculum designs for Pre-Vocational Level xii) Adapted 24 handbooks Grades 7-9 for learners with special needs.
2. Provision of Curriculum Support Materials for Basic and Tertiary Education	To Develop curriculum support material	Curriculum support material developed and approved	Develop, evaluate and approve Curriculum support materials	<ul style="list-style-type: none"> i) Developed 7 Handbooks for Competency Based Teacher Education ii) Reviewed the ICT Integration online course for Teachers on Elimika platform iii) Establishment of a Virtual lab to disseminate integrated science aligned to Junior School curriculum embed on Kenya Education Cloud (KEC) iv) Reviewed the curation standards for quality assurance of curriculum support materials; v) Developed digital authoring platform for content creators in the publisher's portal in KEC vi) Carried out upgrading the Kenya Education Cloud for deployment of digital resources. vii) Curated interactive digital content for Grade 7 in 12 learning areas for regular learners viii) Adapted digital content for Grade 5 in 10 learning areas for learners with visual impairment (VI) ix) Adapted digital content for Grade 5 in 9 learning areas for learners with hearing impairment (HI); x) Acquired and uploaded 49 titles of interactive digital content to disseminate through the Kenya Education Cloud (KEC); xi) Carried out training of 50 interactive digital content developers and prepared a report. xii) Developed and produced 851 radio programmes and 766 TV programmes. xiii) Evaluated the submitted materials for Grade 9 for the learning areas.

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<p>3. Strengthening Institutional Capacity</p>	<p>To strengthen staff capacity for improved service delivery</p>	<p>No. of staff capacity built</p>	<p>Train staff on various professional development programs</p>	<ul style="list-style-type: none"> i) Identified the annual staff training needs arising from the skills gap analysis ii) Developed and implemented various training programmes to address the identified training needs; iii) Recruited new staff members to address the identified skills gaps in various functional areas; iv) Identified the staff training needs for FY 2023/24. v) 9 officers were trained of SMC in Kenya School of Government vi) 3 officers were trained on ICT vii) 22 Officers attended ICPAK training in Mombasa viii) 3 officer attended Audit training in Mombasa ix) 4 officers were trained procurement x) 3 officers attended secretarial management course online offered by Kenya School of Government, xi) All Staff were put on performance appraisal system. xii) 4 officers attended Quality Management Systems Lead Auditors' training in Mombasa xiii) All Staff were sensitized on filling the Income, Assets and Liability Form xiv) 2 officers were trained on Records and Archive Management (CPD) xv) 16 officers were trained on Food Safety Management and Processes xvi) 1 officer attended Senior Management Course (SMC) in KSG xvii) 10 officers attended the IHRM annual conference in Naivasha xviii) 8 officers in Finance department attended ICPAK annual conference xix) All Staff were sensitized on QMS Audit xx) 4 officers attended Quality Management Systems Lead Auditors' training in Mombasa
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				<p>xxi) 5 Officers were trained on pre-retirement at KSG Mombasa</p> <p>xxii) 35 staff were trained on productivity mainstreaming;</p> <p>xxiii) 6 staff attended Human Resource Management Conference by IHRM on 4th -7th June, 202 in Mombasa;</p> <p>xxiv) 11 staff attended Finance and Accounts Conference by ICPAK on 7th -11th June, 2024 in Mombasa</p> <p>xxv) 22 staff attended Education Program Production training at ESAMI Training on 3rd - 14th June, 2024 in Mombasa,</p> <p>xxvi) 25 staff members attended Surveillance Audit Sensitization on 11th June, 2024;</p> <p>xxvii) 14 members of Productivity Mainstreaming Committee Members were trained on Productivity Mainstreaming Workshop on 12th -14th June, 2024;</p> <p>xxviii) 20 staff members were trained on use of Cisco Webex on 21st -23rd May, 2024;</p> <p>xxix) All staff were sensitized on cross cutting issues Road Safety Mainstreaming, Resolution to Public Complaints, Financial Literacy, National Values and Principles of Governance, Science Technology & Innovation Mainstreaming, Mental wellness; Psycho-social Counselling and Service delivery charter</p> <p>xxx) All staff were placed on Performance Appraisal System (PAS)</p>
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8. CORPORATE GOVERNANCE STATEMENT

Good corporate governance is integral in enabling the Institute to interact with both internal and external stakeholders. Corporate governance entails the systems, processes and structures used to direct and manage the affairs of the Institute and delineate the respective roles of the Council and management and the framework of internal controls. The Council and the management regard good corporate governance as pivotal to the success of the Institute, and is committed to ensuring there is strict adherence to these processes.

a) Number of Board Meetings Held

During the period under review, the Board held the following number of meetings. Requisite approvals were obtained to hold the extra number of meetings as per the provisions of section A (1) to (3) of circular Ref. No.: OP/CAB.9/1A on the Management of State Corporations.

NO.	NAME OF COMMITTEE/BOARD MEETINGS	NUMBER OF MEETINGS
1.	Council meetings	12
2.	Curriculum Technical Committee	6
3.	Human Resource & Governance Committee	4
4.	Finance Strategy & General Purpose Committee	7
5.	Audit, Risk and Compliance Committee	5
	TOTAL	34

b) The attendance to those meetings by members

Section 3 of the Second Schedule of the KICD, Act No. 4 of 2013 provides that the quorum for the conduct of business at a meeting of the Council shall be half the number of the members of the council. During the Financial Year 2023/2024, all the Council meetings and Committee meetings met the requirements of Section 3 of Second Schedule of the KICD Act, No. 4 of 2013. The details of the members who attended the respective meetings were captured in the respective minutes of meetings held during the FY2023/2024.

c) Succession Plan

Section 4.19 of the KICD Council Charter provides that the Council shall put in place a succession plan for both the Council and management and review the same regularly. Section 5(2)(f) of the KICD Act provides that the following members appointed by the Cabinet Secretary:

- a. One person to represent public universities;
- b. One person from the private sector;
- c. One person nominated by the Kenya Primary Schools Head Teachers Association;

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- d. One person nominated by Kenya Secondary Schools Head Teachers Association;

The appointment of the aforementioned members by the Cabinet Secretary has been cascaded in order to ensure continuity and smooth transaction of KICD Council's roles and responsibilities.

d) Existence of Board Charter

The KICD Council approved its Council Charter during its meeting held on 22th December, 2021 in line with the provisions of Mwongozo Code of Governance for State Corporations.

e) Process of Appointment and Removal of Council Members

Section 3.4 of the KICD Council Charter provides that the relevant appointing authority shall select and appoint KICD Council members. Every appointment shall be by name and by notice in the Kenya Gazette or nomination by a body mandated to do so in accordance with the KICD Act, No. 4 of 2013 but shall cease if the Council member:

- a. Serves the appointing authority with written notice of resignation; or
- b. Is absent, without the permission of the Chairperson, from three consecutive Meetings, or
- c. Is convicted of an offence by a court of competent jurisdiction and sentenced to Imprisonment for a period exceeding six months without the option of a fine; or
- d. Is incapacitated by reason of infirmity of body or mind; or
- e. Is otherwise unable or unfit to discharge the functions of the Council; or
- f. If the member dies.

f) Roles and functions of the Board/Council

Section 4.1 of the KICD Council Charter provides that:

- a) The basic responsibility of KICD Council members is to exercise their best judgment and to act in a manner that they reasonably believe to be in the best interest of the Institute and its stakeholders. In discharging that obligation, the members shall rely on the honesty and integrity of the Institute's Management, staff and its external professional advisors and auditors.
- b) In furtherance of its responsibilities, Council shall have the power to:
 - i) Create, develop, apply for and hold intellectual property rights and enter into agreements or arrangements for their commercial exploitation or otherwise as the Council may consider appropriate;
 - ii) Enter into any arrangement with education and training institutions or professional organizations, whether within or outside Kenya;
 - iii) Manage, supervise and administer the assets of the Institute in such a manner as best promotes the purpose for which the Institute is established;

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- iv) Determine the provisions to be made for capital, recurrent expenditure and for reserves of the Institute; receive any grants, gifts, donations or endowments on behalf of the Institute and make legitimate disbursements therefrom;
- v) Enter into association with such other bodies or organizations within or outside Kenya as the Council may consider desirable or appropriate and in furtherance of the purposes for which the Institute is established;
- vi) Open a banking account or bank accounts for the funds of the Institute;
- vii) Constitute working panels and committees for the purpose of the performance of the functions of the Institute;
- viii) Approve all curricula developed or vetted by the Institute; and
- ix) Do any other thing which is necessary or convenient to be done in connection with or incidental to its functions.

g) Board and Member Performance

The board was evaluated 8th August 2023 by officials from *State Corporations Advisory Committee* (SCAC). The overall performance of the board was shared with the board during its meeting held on 14th May 2024 by SCAC.

h) Conflict of Interest

During FY2023/2024, a no-conflict-of-interest register was kept by the Ag. Corporation Secretary and none of the members declared any conflict of interest in any of the agenda items that were presented for deliberations and guidance by the Council.

i) Board Remuneration

The Board was remunerated as per the prevailing SRC and SCAC guidelines on the remuneration of board members.

j) Ethics and Conduct

The board approved a Council Charter in its meeting held on 19th June 2021 that stipulated the code of conduct to be observed by the Council members.

k) Governance Audit

According to section 4.20 of the Council Charter, a governance audit is expected to be carried out on an annual basis. Good corporate governance is integral in enabling the Institute to interact with both internal and external stakeholders. Corporate governance entails the systems, processes and structures used to direct and manage the affairs of the Institute and delineate the respective roles of the Council and management and the framework of internal controls. The Council and the management regard good corporate governance as pivotal to the success of the Institute, and is committed to ensuring there is strict adherence to these processes.

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The Institute achieves good corporate governance by using a risk-based approach to establish a system of internal controls and by reviewing the effectiveness of the system on a regular basis. The Kenya Institute of Curriculum Development has formulated and implemented sound internal corporate governance guidelines, which spell out the responsibilities of management and the Council.

The Council has established Committees to assist in the implementation of its policy guidelines and strategy. These Committees meet regularly and are chaired by non-executive Council members. The Committees submit their report to the full Council for adoption and approval. All the non-executive Council members are independent of management and free from any business or other relationship, which may materially interfere with the exercise of their judgment.

The Council meets regularly and has a formal schedule of its matters. Currently, the Council comprises of ten (9) non-executive members, a co-opted member and the KICD Director/Chief Executive Officer. The full Council meets at least four times in a year.

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9. MANAGEMENT DISCUSSION AND ANALYSIS

A. Operation performance

The Kenya Institute of Curriculum Development (KICD) plays a vital role as a state corporation responsible for developing curricula and curriculum support materials for all levels of education below the university. In the fiscal year 2023/2024, KICD made significant strides in its ongoing curriculum reform initiatives, with a notable achievement being the rollout of Junior School Grade 8 in January 2023.

During this period, KICD focused on integrating technology into the educational process. The Institute reviewed the ICT Integration online course for teachers on the Elimika platform, ensuring that educators are well-equipped to deliver modern, technology-enhanced learning experiences. Additionally, KICD established a Virtual Lab, hosted on the Kenya Education Cloud (KEC), specifically designed to support the teaching of integrated science in alignment with the Junior School curriculum. The upgrade of the Kenya Education Cloud was another major step forward, enhancing the platform's capacity to deliver digital resources effectively.

In its efforts to expand digital learning, KICD curated interactive digital content for Grade 7 in 12 learning areas, catering to regular learners. The Institute also demonstrated its commitment to inclusive education by adapting digital content for Grade 5 learners with visual, hearing, and physical impairments. To further support digital education, 37 titles of interactive digital content were uploaded to the Kenya Education Cloud, and 50 developers were trained in creating interactive digital content. Moreover, KICD produced 1,617 electronic support materials, which included 851 radio school programs and 766 TV programs.

KICD also made significant progress in rationalizing and updating curriculum designs as part of the recommendations from the Presidential Working Party on Education Reforms (PWPER). The Institute rationalized the curriculum designs for Grades 7-9, ensuring that subjects were streamlined to better meet educational goals. This rationalization process extended to Grade 10, where the number of subjects was reduced from 50 to 36, and to Grade 11, where curriculum designs for 36 learning areas were developed. Furthermore, KICD developed a Community Service Learning (CSL) Training Manual and adapted

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numerous course materials to cater to learners with special needs, underscoring its dedication to inclusive education.

The dissemination of educational materials was another key focus for KICD. The Institute distributed 19,507 print curriculum support materials, alongside 20,000 programs comprising both TV and radio broadcasts. To ensure the quality and relevance of educational content, KICD

Revised submission documents for Grade 9 materials, evaluated curriculum support materials for earlier grades, and assessed submissions from various content developers.

Monitoring and evaluation played a crucial role in KICD's activities, with the Institute conducting assessments of the curriculum's implementation at various educational levels. This included monitoring the rollout of the rationalized curriculum in Early Years Education (PP1-Grade 3), evaluating the implementation of the Competency-Based Curriculum (CBC) in Grade 7, and overseeing the distribution of curriculum support materials for Grade 8. Additionally, KICD evaluated the pilot financial literacy online orientation courses for Junior School and monitored the implementation of the teacher education curriculum in training colleges.

KICD's commitment to capacity building was evident through its collaboration with the Teachers Service Commission (TSC), Kenya Education Management Institute (KEMI), and other agencies within the Ministry of Education. Together, they trained 54,150 curriculum implementers for Junior School, ensuring that educators are well-prepared to deliver the reformed curriculum effectively.

KICD also achieved significant milestones in capacity building during the fiscal year. The Institute began by identifying annual staff training needs through a comprehensive skills gap analysis. This assessment allowed KICD to develop and implement targeted training programs aimed at addressing these identified gaps. To further strengthen its workforce, KICD recruited new staff members across various functional areas, ensuring that the necessary skills were available to meet organizational demands.

In line with these efforts, KICD identified specific training needs for the fiscal year 2023/24. The Institute then proceeded to conduct a series of training sessions and courses for its staff, which included:-

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- **Management and Leadership:** Nine officers were trained at the Kenya School of Government (KSG) under the Senior Management Course (SMC), while another officer attended an advanced SMC.
- **ICT and Digital Skills:** Three officers received specialized ICT training, and 20 staff members were trained in the use of Cisco Webex.
- **Finance and Accounting:** 22 officers participated in an ICPAK training in Mombasa, while eight finance department officers attended the ICPAK annual conference. Additionally, 11 staff members attended a Finance and Accounts Conference organized by ICPAK.
- **Procurement and Quality Management:** Four officers were trained in procurement, and another four underwent Quality Management Systems (QMS) Lead Auditors' training in Mombasa. Furthermore, all staff were sensitized on QMS Audit procedures.
- **Secretarial and Administrative Skills:** Three officers completed an online secretarial management course offered by KSG.
- **Human Resource Management:** Six staff members attended the Human Resource Management Conference hosted by IHRM, and ten officers participated in the IHRM annual conference in Naivasha.
- **Food Safety and Records Management:** 16 officers were trained in Food Safety Management and Processes, while two officers attended training on Records and Archive Management (CPD).
- **Education Program Production:** 22 staff members attended training on Education Program Production at the ESAMI Training Center in Mombasa.
- **Pre-Retirement Planning:** Five officers received pre-retirement training at KSG in Mombasa.

KICD also focused on ensuring that all staff were kept up-to-date with essential administrative and operational practices. This included sensitizing all staff on the filling of Income, Assets, and Liability Forms, as well as road safety mainstreaming, financial literacy, national values, and other cross-cutting issues. Moreover, 35 staff members received

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training on productivity mainstreaming, and 25 members attended a Surveillance Audit Sensitization session.

To foster continuous improvement and accountability, all KICD staff were placed on a Performance Appraisal System (PAS). This system serves to monitor and enhance staff performance, ensuring that the Institute's workforce remains aligned with its strategic goals.

These capacity-building initiatives reflect KICD's commitment to developing a highly skilled, well-rounded workforce capable of effectively implementing the Institute's educational mandate.

In summary, the fiscal year 2023/2024 was marked by substantial progress in curriculum reform, digital integration, staff capacity building, and support for inclusive education, all of which are key to enhancing the quality of education in Kenya.

B. Financial performance

During the financial year, the Institute received grant as follows:-

Type of grant	2024 KSHS '000'	2023 KSHS '000'	2022 KSHS '000'
Operational grant- Normal	803,358	803,358	803,358
Development Grant	NIL	75,000	50,000

During the financial year, the Institute internally raised revenue as follows:-

Type of revenue	2024 KSHS '000'	2023 KSHS '000'	2022 KSHS '000'
Appropriation in Aid (A-I-A)	513,502	281,522	316,420

C. Compliance with statutory requirements

During the financial year the Institute complied with all the statutory requirements which included tax compliance, pension deduction and remittance, medical deductions and remittance among others. As at the closure of the financial year the Institute didn't had any material arrears relating to statutory deductions and other financial obligations.

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D. Key projects and investment decisions the entity is planning/implementing

During the financial year, the Institute has been carrying out one Capital project, namely, Educational Resource Centre(ERC), which is solely funded by the Government of Kenya and is at phase 1. The phase one is estimated to be 78% complete. The Institute prioritises to finish the remaining portion of this project once it is granted grants for development of the ERC

E. Major risks facing the entity

The Institute has developed a Risk Framework Policy to be guide its operations.

Risk Management

A risk analysis conducted while developing the KICD 2020-2025 strategic plan identified potential risks that may affect the achievement of strategic objectives and the possibility of each occurring. Appropriate mitigation measures have also been developed to address each risk with the aim of minimising the possibility of the risk occurring and also to minimise its consequences if it does occur.

F. Review of the economy and the sector

The Kenya government spending on education is stretched, especially with implementation of CBC and free primary and secondary education programs. Many schools lack adequate classrooms, learning materials and technology. Teachers shortage and access inequality in education remain major challenges in the sector.

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10. ENVIRONMENT AND SUSTAINABILITY REPORTING

i. Performance of the Institute

The Kenya Institute of Curriculum Development (KICD) transforms lives in the education sphere. The Institute is a driving force in nurturing every learner's potential in the execution of its mandate, which is to develop, review, and approve programmes, curricula and curriculum support materials that meet international Standards for Basic and Tertiary Education and Training.

Guided by its Service Delivery Charters, KICD always values its stakeholders. It puts the customer's interest first as it strategically provides relevant goods and services and continuously improves on its operational excellence. The Institute continues to carry out its Corporate Social Responsibility (CSR) activities as outlined in the existing policies.

Over the years, KICD has endeavoured to partner with its stakeholders to champion a cause that positively impacts society. During the 2023/2024 Financial Year, in giving back to society, the Institute participated in tree planting and nurturing activities in response to a Presidential Directive on 'The National Tree Growing and Restoration Campaign' of growing 15 billion trees by 2032. The initiative is to increase the forest cover from the current 12% to 30% by 2032.

The Institute planted **46,223 (Forty six thousand two hundred and twenty three)** tree seedlings in various teaching and learning institutions in 8 counties in Kenya during the 2023/2024 Financial Year, which surpassed the target as per the Ministry of Education issued circular **Ref: MOE DLS/12/25**, directing each Semi-Autonomous Government Agencies (SAGAs) to plant 30,000 trees yearly

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The Institute will continue with its annual tree-planting activities in teaching and learning institutions to enhance the resilience of ecosystems in institutions. The activity will also accelerate the mitigation of climate change, which is part of the National Tree Planting Campaign under the Presidential Programme for the Accelerated Restoration of Forests and Rangelands.



Picture 1: KICD Chief Executive Officer, Prof. Charles Ong'ondo represented the Education Cabinet Secretary Hon, Ezekiel Machogu during the launch of the tree planting drive in

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Table 1 shows the distribution of tree planting activities carried out by KICD in different counties in line with its objective.

Table 1: A Summary of Planted Trees in Different Counties

NO.	NAME OF THE COUNTY	NUMBER OF PLANTED TREES	REMARKS
1.	Machakos	10,950	
2.	Nairobi	1,500	
3.	Homa Bay	700	
4.	Nakuru	58	
5.	Kiambu	2,256	
6.	Embu	25,840	
7.	Uasin Gishu	2,408	
8.	Nairobi	2,506	
9.	Migori	110,000	KICD Director represented CS Ministry of Education
TOTAL NUMBER OF TREES PLANTED		46,218	Excluded activity Migori County

In achieving the Institute's objective of promoting environmental sustainability and growing Indigenous trees and fruit trees in teaching and learning institutions, the below institutions were targeted;

Table 2: Tree Seedlings Planted in Machakos County on 18th October 2023

NO.	INSTITUTION	NUMBER OF TREES		REMARKS
		TREE SEEDLINGS	CEREMONIALS	
1.	Machakos High School	2,050	30	
2.	Machakos TTC	500	10	
3.	Machakos School for the Blind (Primary and Secondary)	500	5	
4.	Kathiani Girls School	2,600	10	
5.	Kaewa Primary School	1,200	5	
6.	Kaewa Secondary School	1,000	5	
7.	Muthini Primary School	1000	5	
8.	Baptist Primary School	1,000	5	
9.	Machakos Muslim Primary and Junior School	1,000	10	
TOTAL		10,850	85	10,935 Tree Seedlings planted

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Migori



ii. Employee welfare

The KICD welfare is addressed in many ways; first the Institute has a medical scheme for both in patient and outpatient which has been very response the staff in matter of access and settling of medical claims.

The Institute also has a contributory staff pension scheme which addresses the welfare of staff after retire and has been celebrated by the staff as it settles staff pension dues within a month. In addition, it also pays monthly pension due in time. The pension addresses the welfare of those transfer their services to other organisation by paying their due either to new staff pension scheme or to the individual staff within the applicable laws and regulations. The above welfare undertaking ensures that the employees of the Institute will continue having a modest life in the foreseeable future.

iii. Market place practices

The market place practices demonstrate a very dynamic forces as the public has become aware of the laws of the country including the constitution which give power to the public and other institution to have their inputs in the decision of the government on matters of education. This lead to many litigation and courts have made many ruling which has throne the ministry of education and its Sagas back to the drawing board.

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11. REPORT OF THE COUNCIL

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

i) Principal activities

The Institute is mandated through KICD Act No. 4 of 2013 (Revised 2018), amended (2020) to develop curriculum and curriculum support materials informed by research for basic and tertiary education and training. The Institute's vision is "A skilled and ethical society" while mission is "To provide curricula and curriculum support materials through research and engagement to nurture every learner's potential for sustainable development". The tagline is "Nurturing Every Learner's Potential".

ii) Results

The results of the entity for the year ended June 30, 2024, are set out on page 1

iii) Directors

The members of the Council who served during the year are shown on page Xii to XViii. During the year one Council member exited.

iv) Auditors

The Auditor General is responsible for the statutory audit of the Institute in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. The Auditor General carried out the audit of the Institute for the year ended June 30, 2024.

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By Order of the Council.



Signature..... Date: 26/09/2024

PROF. CHARLES O. ONG'ONDO, PhD., MBS
DIRECTOR/CHIEF EXECUTIVE OFFICER
KENYA INSTITUTE OF CURRICULUM DEVELOPMENT

12. STATEMENT OF COUNCIL'S RESPONSIBILITIES

Section 14 of the State Corporations Act requires the Institute to prepare financial statements in respect of the Institute, which give a true and fair view of the state of affairs of the Institute at the end of the year, and the operating results of the Institute for that year. The Council is also required to ensure that the Institute keeps proper accounting records which disclose, with reasonable accuracy the financial position of the Institute. The Council is also responsible for safeguarding the assets of the Institute.

The Council is therefore, responsible for the preparation and presentation of the Institute's financial statements, which give a true and fair view of the state of affairs of the Institute for and as at the end of the year ended June 30th, 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 Institute;
- (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 mis-statements, whether due to error or fraud;
- (iv) safeguarding the assets of the Institute;
- (v) selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable under circumstances.

The Council accepts responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent

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judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act and the State Corporations Act.

The Council is of the opinion that the Institute's financial statements give a true and fair view of the state of Institute's transactions during the financial year ended June 30th, 2023, and of the Institute's financial position as at that date. The Council further confirms the completeness of the accounting records maintained by the Institute, which have been relied upon in the preparation of the Institute's financial statements, as well as the adequacy of the systems of internal financial controls.

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


Approval of the financial statements

The draft annual Report and financial statements for the year ended 30th June, 2024 were presented to the Council and approved during the meeting held on

**PROF. SIMON GICHARU, CBS
COUNCIL CHAIRPERSON**

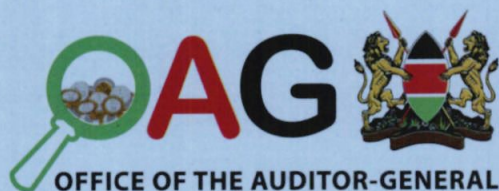
Signature..........Date: 26/09/2024

**PROF. CHARLES O. ONG'ONDO, PhD., MBS
DIRECTOR/CHIEF EXECUTIVE OFFICER**

.....Date: 26/09/2024

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Enhancing Accountability

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REPORT OF THE AUDITOR-GENERAL ON KENYA INSTITUTE OF CURRICULUM DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Institute of Curriculum Development set out on pages 1 to 46, 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 Kenya Institute of Curriculum Development 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 Public Finance Management Act, 2012 and Kenya Institute of Curriculum Development Act, 2013.

Basis for Opinion

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Institute of Curriculum Development 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.

Emphasis of Matter

Uncertainty Over Going Concern of the National Resource Centre

As previously reported, the statement of financial performance reflects net deficit from National Resource Centre (NRC) of Kshs.1,571,000 an improvement from prior year deficit of Kshs.15,576,000. Management has attributed the improvement to upward review of prices and stringent budget measures instituted to minimize wastage during the 2023/2024 financial year. Further, the Institute put in place measures to improve the sales levels by providing for sales and marketing officers in the new organizational structure to source for business for NRC. In addition to improving on the existing products and facilities to attract customers.

In the absence of support to the National Resource Centre by the Institute, its sustainability in provision of services is uncertain.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no other key audit matters to communicate in my report.

Other Matter

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 which had not been fully unresolved as at 30 June, 2024.

Other Information

The Council Members are responsible for the Other Information set out on pages iv to xlviii which comprise of Key Entity Information and Management, Council Members, Key Management Team, Chairperson's Statement, Report of the Chief Executive Officer, Statement of Performance Against Predetermined Objectives for FY 2023/2024, Corporate Governance Statement, Management Discussion and Analysis, Environment and Sustainability Reporting, Report of the Council, and the Statement of Council's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the 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 USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Stalled Construction Works on Education Resource Centre

As previously reported, the statement of financial position reflects property, plant and equipment balance of Kshs.4,471,650,000 as disclosed in Note 25 to the financial statements. Included is work-in-progress balance of Kshs.1,355,161,000 in respect of incomplete Education Resource Centre (ERC) for which the contract for its construction was awarded by the Institute on 03 May, 2013 at a contract sum of Kshs.786,583,507. The contract was initially for a period of ninety-one (91) weeks. Cumulatively, the contractor had been paid an amount of Kshs.724,422,954 as at 30 June, 2024 and a

further amount of Kshs.15,040,000 for lease-way payable at the rate of Kshs.1,500,000 per annum. However, the project had stalled due to non-remittance of the development funds to the Institute by the exchequer despite having an approved budget.

In addition, the following issues were noted: -

- i. The project progress could not be verified since the status report was not provided for audit review;
- ii. Retention according to the contract was 10% of certificates amount of Kshs.72,442,295 instead of an amount of Kshs.52,860,454 which has been disclosed in the register;
- iii. The Management did not maintain a separate deposits bank account for holding and ring-fencing retention monies from being used for other purposes.

In the circumstances, value for money has not been realized from the investment of Kshs.739,462,954 on the construction of the Education Resource Centre.

2. Failure to Close Dormant Bank Accounts

As previously reported, the statement of financial position reflects cash and cash equivalents balance of Kshs.8,788,913,000 as disclosed in Note 21 to the financial statements. Included in the balance is an amount of Kshs.5,977,000 in respect of three (3) commercial bank accounts held by the Institute. Examination of the respective bank statements and cashbook ledgers revealed that the accounts had no transactions during the year under review. The bank accounts have accumulated unnecessary bank maintenance charges, resulting to wastage of public funds.

In the circumstances, value for money has not have being realized from the continued maintenance of the three dormant bank accounts with a balance of Kshs.5,977,000.

3. Procurement and Contract Management

3.1 Splitting of Procurements

The statement of financial position reflects property, plant and equipment (PPE) balance of Kshs.4,471,650,000 as disclosed in Note 25 to the financial statements. Included in the balance is Kshs.756,419,000 for buildings, which further includes the year's additions of Kshs.30,559,000. Included in the additions amount is expenditure on refurbishment of the executive washrooms of Kshs.5,760,616. However, Review of the procurement records revealed that the contract for the refurbishment of the executive washrooms was split and awarded to two (2) contractors through requests for quotations at contract sums of Kshs.3,789,952 and Kshs.1,970,666 totaling to Kshs.5,760,616 and which was above the procurement threshold of Kshs.5,000,000 for use of open tender procurement method. This was contrary to Section 54(1) of the Public Procurement and Asset Disposal Act, 2015 which states that "no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of procurement procedure except where prescribed".

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

3.2 Unsupported Procurement Process - Vehicle Repairs

Note 14 to the financial statements discloses repairs and maintenance costs of Kshs.44,658,000 which includes vehicles repairs amount of Kshs.3,631,000 incurred using direct procurement method. However, review of this procurement records revealed the following anomalies:-

- a) No documented justification was provided for audit as required by Regulation 90(1)(a) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that where an accounting officer uses direct procurement, the procuring entity shall record the reasons upon which it makes a determination that the relevant condition set out in Section 103 of the Act has been satisfied;
- b) An ad-hoc evaluation committee was not established, contrary to Section 46 of the Public Procurement and Asset Disposal Act, 2015 which provides that an accounting officer shall ensure that an ad hoc evaluation committee is established in accordance with this Act and Regulations made thereunder and from within the members of staff, with the relevant expertise; and
- c) There was no notification to the Public Procurement Regulatory Authority, contrary to Regulation 90(1)(b) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that an accounting officer shall, within fourteen (14) days after the notification of the award of the contract, report any direct procurement of a value exceeding five hundred thousand shillings to the Authority in a format provided by the Authority.

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

4. Non-Remittance of Excess AIA Collections

The statement of comparison of budget and actual amounts reflects income generating activities revenue budget and actual amount on comparable basis of Kshs.295,960,000 and Kshs.513,047,000, respectively resulting to excess AIA collection of Kshs.217,087,000 or 73% of the budget. However, the over collection was not surrendered to the National Exchequer, contrary to Regulation 84 of the Public Finance Management (National Government) Regulations, 2015.

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

5. Failure to Comply with Bad Debts Write-off Policy

As previously reported, the statement of financial position reflects current portion of receivables from exchange transactions balance of Kshs.150,172,000 as disclosed in Note 22 to the financial statements. The balance is net of provision for bad debts amount of Kshs.89,726,000 on account of long outstanding balance of Kshs.126,774,190 that relates to the period when the Institute was a department and later as a Semi-

Autonomous Government Agency (SAGA) under the Ministry of Education with some dating back to 2006. Further, Note 23 to the financial statements discloses provision for bad debts of Kshs.6,026,000 on account of receivables from Presidential Working Party on Education Reforms, whose term has since lapsed. However, Management has not obtained the approval for the write-off of the long outstanding debts in line with the Institute's bad and doubtful debt policy.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Supply of Textbooks

During the year under review, the Institute undertook distribution of text books to public schools. However, the following inconsistencies were noted from the audit review:-

1.1 Under Supply of Form Three Set Books

Records provided for audit indicate that the Institute procured and distributed countrywide eight hundred and sixty-five thousand three hundred and fifteen (865,315) form three set books titled fathers of nations. However, according to National Education Management Information System (NEMIS) which provides basis for text books distribution, there were nine hundred and fourteen thousand six hundred and one (914,601) students enrolled in form three resulting to an undersupply of forty-nine thousand two and eighty-six (49,286) set books.

In the circumstances, the students who did not receive a copy of the set book were deprived the benefits of learning.

1.2 Over Supply of Integrated Science Grade 7

The Institute also procured and distributed countrywide one million and twenty thousand two hundred and fourteen (1,020,214) copies of integrated science grade 7 pupils' book

instead of the 836,506 copies as per student enrollment in NEMIS. This resulted in over supply of 183,708 copies at a total cost of Kshs.27,951,172.

In the circumstances, value for money was not realized from the purchase of excess text books valued at Kshs.27,951,172.

2 Failure to Revalue of Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.4,471,650,000 as disclosed in Note 25 to the financial statements. However, review revealed the following inconsistencies; -

- i. The Institute has however, not reviewed the useful lives and residual values of its property, plant and equipment, contrary to the requirements of Paragraph 67 of IPSAS 17;
- ii. There was no documentary evidence provided for audit review to confirm that revaluation was been done within three to five years as required by Paragraph 49 of IPSAS 17; and
- iii. There was no disclosure in the financial statements for fully depreciated property, plant and equipment.

In the circumstances, the disclosures on property plant and equipment in the financial statements are not IPSAS compliant.

3 Understaffing of the Institute

As previously reported, review of Institute's human resource records revealed, that the Institute had three hundred and seven (307) in-post as at 30 June, 2024 against the authorized establishment of seven hundred (700), resulting to understaffing of three hundred and ninety-three (393).

In the circumstances, lack of adequate human resources may negatively impact on the Institute's service delivery to the public.

4 Lack of IT Strategic and Steering Committees

During the year under review, the Institute did not have IT strategic and IT steering committees in place. The absence of the Committees exposes the Institute to the risk of inability to identify potential security problems and put mitigating measures in place.

In absence of the Committees, the Institute's ability to implement technology solutions is doubtful.

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

Responsibilities of Management and the Council

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE, 2024

		2023/2024	2022/2023
	Note	KSHS '000'	KSHS '000'
Revenue from non-exchange transactions			
Funding from donors/partners	5	13,595,377	4,431,445
Transfers from Governments	6	<u>803,358</u>	<u>803,358</u>
		14,398,735	5,234,803
Revenue from exchange transactions			
Net surplus from NRC	7	(1,571)	(15,576)
Rental revenue from staff quarters	8	85	108
Finance income - external investments	9	406,901	220,532
Other income	10	107,632	76,458
		<u>513,047</u>	<u>281,522</u>
Total revenue		14,911,782	5,516,325
Expenses			
Employee costs	11	663,416	661,677
Expenses of the Council	12	12,883	5,230
Depreciation and amortization	13	49,009	70,831
Repairs and maintenance	14	44,658	18,219
Programme areas services	15	69,515	94,738
Donors/partners expenditure	16	13,595,377	4,431,445
General operational expenses	17	160,385	118,839
Total expenses		<u>14,595,243</u>	<u>5,400,979</u>
Other Gain/(Losses)	18	512	=
Gain on foreign exchange transactions	19	-	4,802
(Deficit)/surplus before tax		<u>317,051</u>	<u>120,148</u>
Taxation	20	135,408	30,279
(Deficit)/surplus after tax		<u>181,643</u>	<u>89,869</u>

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

PROF. SIMON GICHARU, CBS
COUNCIL CHAIRPERSON

Signature.....

Date:

26/09/2024

DR. SOLOMON M. KATHUO
HEAD OF FINANCE & ACCOUNTS

Signature.....

Date:

26/09/2024

PROF. CHARLES O. ONG'ONDO, PhD., MBS
DIRECTOR/CHIEF EXECUTIVE OFFICER

Signature.....

Date:

26/09/2024

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT
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15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2024

Assets		2023/2024	2022/2023
Current assets		KSHS '000'	KSHS '000'
Cash and cash equivalents	21	8,788,913	7,963,086
Current portion of receivables from exchange transactions	22	150,172	158,788
Current portion of receivables from non- exchange transactions	23	169,297	193,016
Inventories	24	98,628	90,506
		9,207,010	8,405,396
Non-current assets			
Property, plant and equipment	25	4,471,650	4,463,322
Intangible assets	26	-	168
		4,471,650	4,463,490
Total assets		13,678,660	12,868,886
Current liabilities			
Trade and other payables from exchange transactions	27	3,877,725	105,802
Deferred income – donors/partners	28	3,440,215	6,616,984
Provision on taxation	29	63,366	32,125
Total liabilities		7,381,306	6,754,911
Net assets			
Capital reserves	30	4,524,391	4,524,391
Accumulated surplus	31	1,772,963	1,589,584
		6,297,354	6,113,975
Total net assets and liabilities		13,678,660	12,868,886

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


**PROF. SIMON GICHARU, CBS
COUNCIL CHAIRPERSON**

Signature..........Date:26/09/2024.....

**DR. SOLOMON M. KATHUO
HEAD OF FINANCE & ACCOUNTS**

Signature..........Date:26/09/2024.....

**PROF. CHARLES O. ONG'ONDO, PhD., MBS
DIRECTOR/CHIEF EXECUTIVE OFFICER**

Signature..........Date:26/09/2024.....

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT
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16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE, 2024

		Capital reserve	Accumulated surplus	Total
	Notes	KSHS '000'	KSHS '000'	KSHS '000'
Capital Reserve Balance as at 30 June, 2022		2,414,977	1,499,714	3,914,691
Revaluation Reserve Balance as at 30, June 2022		2,034,414	-	2,034,414
Surplus for the period	31	-	89,870	89,870
Capital Grant ERC	30	75,000	-	75,000
Prior year adjustment	31	-	1,736	1,736
Balance as at 30 June, 2023		4,524,391	1,591,320	6,115,711
Surplus for the period	31	-	181,643	181,643
Balance as at 30 June, 2024		4,524,391	1,772,963	6,297,354

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17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE, 2024

	Notes	2023/2024 KSHS '000'	2022/2023 KSHS '000'
Cash flows from Operating Activities			
Receipts			
Transfers from governments (current Grant)	6	1,072,763	1,035,710
Transfers from Donor partners	5	10,364,491	9,486,782
Rendering of services	7	107,520	106,440
Sale of goods	7	10,471	27,065
Rental revenue from facilities and equipment	8	85	108
Finance income	9	392,103	197,412
Other income	10	107,632	76,458
Other Gain/(Losses)	18	512	-
Total receipts		12,055,577	10,929,975
Payments			
Use of goods and services	7	128,309	108,319
Employee costs	11	663,591	656,264
Board Expenses	12	12,884	5,230
Repairs and maintenance	14	44,658	18,219
Contracted program services	15	69,514	94,738
General operational expenses	17	160,385	118,839
Donor Expenditure	16	9,978,557	4,764,233
tax paid	29	104,167	137,784
Total payments		11,162,065	5,903,626
Net cash flows from/(used in) operating activities		893,512	5,026,349
Cash flow from Investing Activities			
Work In Progress(ERC)	24	(18,183)	(65,638)
Purchase of property , Plant and Equipment	24	(51,237)	(38,103)
Prior Year adjustment	30	1,736	-
Net cash flows from investing activities		(67,684)	(103,741)
Cash from Financing Activities			
Development Grant for ERC	31	-	75,000
Assets financed from Donor Grant			
Net cash flows from Financing activities		-	75,000
Net increase in the bank		825,827	4,997,609
Cash and cash equivalents at the beginning of the year		7,963,086	2,965,477
Cash and cash equivalents at the end of the year		8,788,913	7,963,086

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18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE, 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of performance difference
	Kshss	Kshss	Kshss	Kshss	Kshss	Kshss
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Funding from donors/partners	3,882,800	6,045,678	9,928,478	13,595,377	3,666,899	137%
Government grants and subsidies	803,358	-	803,358	803,358	-	100%
Income Generating Activities	<u>295,960</u>	-	<u>295,960</u>	<u>513,047</u>	<u>217,087</u>	173%
Total income	4,982,118	6,045,678	11,027,796	14,911,782	3,883,986	
Expenses						
Compensation of employees	650,000	-	650,000	663,416	(13,416)	102%
Expenses of the Council	15,000	-	15,000	12,883	2,117	86%
Depreciation and amortization	50,000	-	50,000	49,009	991	98%
Repair and maintenance	36,000	-	36,000	44,658	(8,658)	124%
Programme areas	70,000	-	70,000	69,515	485	99%
Donor expenditure	3,882,800	6,045,678	9,928,478	13,595,377	(3,666,899)	137%
General Operational expenses	157,358	-	157,358	160,385	(3,027)	102%
Other (Gains)/losses	-	-	-	512	(512)*	
Taxation	120,960	-	120,960	135,408	(14,448)	112%
Total expenditure	4,982,118	6,045,678	11,027,796	14,730,651	(3,702,855)	
Surplus for the period	-	-	-	181,643	181,643	
Capital Expenditure(ERC)	-	-	-	18,183	(18,183)	
Capital Expenditure(PPE)	51,000	-	51,000	51,238	(238)	

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Budget notes

- i) The negative variance of Kshs. 3,666,899 under donor /partners was as per the delivery of books by suppliers.
- ii) The positive variance of **Kshs. 217,087** under income generating activities was majorly due to increased interest earned from short term investments.
- iii) The variance of negative **Kshs. 14,448** was due increase of internally generated income especially interest income resulting higher corporation tax.
- iv) The Capital expenditure on ERC of **ksh 18,183**, (Educational Resource Center) was paid this after works were certified and bill issued by the contractor.
- v) The capital expenditure(PPE) of Kshs.**51,238** is the property, plant and equipment purchased during the financial year 2023-2024

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19. NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30TH JUNE 2024

1. General information

KICD is established by and derives its authority and accountability from KICD Act No. 4 of 2013 (Revised 2018), amended (2020). The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is to develop curriculum and curriculum support materials informed by research for basic and tertiary education and training.

2. Statement of compliance and basis of preparation

The Institute's financial statements have been prepared in accordance and compliance to International Public Sector Accounting Standards (IPSAS), Public Finance Management Act 2012 and State Corporations Act CAP 446. The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Institute and all values are rounded to the nearest thousand (KSHS 000). The accounting policies have been consistently applied to all the years presented.

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

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.

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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	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>This standard will have no effect on the financial statement of the Institute</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>This standard will have no effect on the financial statement of the Institute</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for 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,</p>

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Standard	Effective date and impact:
	<p>implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>This standard will have no effect on the financial statement of the Institute</i></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> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>This standard will have effect on the financial statement of the Institute</i></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.</p> <p><i>This standard will have effect on the financial statement of the Institute</i></p>

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Standard	Effective date and impact:
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.</p> <p><i>This standard will have no effect on the financial statement of the Institute</i></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.</p> <p><i>This standard will have effect on the financial statement of the Institute.</i></p>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)*

4. Summary of significant accounting policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

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Notes to the Financial Statements (continued)

ii) Revenue from exchange transactions

Rendering of services

The Institute recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Income from NRC

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

Interest income

Interest income is accrued using the effective yield method. This method discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income for each period.

b) Budget information

The KICD budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

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Notes to the Financial Statements (continued)

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 KICD 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) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

e) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the *Entity* operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

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Notes to the Financial Statements (continued)

f) Provisions

Provisions are recognized when the Institute has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Institute 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 Institute effects specific and general provisions on doubtful debts. A specific provision for bad debts shall be made when the debtor is deceased, declared bankrupt, cannot be traced debtors or if the debt is outstanding for more than two years. A general provision of 5% of the remaining debtors shall be made.

g) Inventories

Inventories (curricula and curriculum support materials) are measured at Current replacement cost as they are held for distribution to the learning institutions at a nominal charge.

h) Depreciation

Depreciation is calculated using the straight-line method to write down the cost or the valued amount of each asset to its residual value over its estimated useful life using the following annual rates. Work-in-progress is not subjected to depreciation.

Asset	Depreciation Rate (%)
Buildings	2.5
Motor Vehicles	25
Furniture and Fittings	20
Computers and Printers	30
Studio Equipment	5
Digital Equipment	10
Hotel Equipment	10
Tools and Equipment	20
Office Equipment	20
Printing Machinery	5
Generators	10

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Notes to the Financial Statements (continued)

Amortization

Amortisation is calculated using straight-line method to write down the cost of each licence or item of software to its residual value over its estimated useful life using an annual rate of 30%.

I) Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

J) Nature and purpose of reserves

The Institute creates and maintains reserves in terms of specific requirements. The Institute maintains revenue reserve and capital reserves. The revenue reserves are made up of the accumulated surpluses and deficits carried forward over the period of time. The capital reserves consists of development grant received for the construction of Education Resource Centre and the valuation amounts of fixed assets when the Institute valued the assets in 2019.

K) Changes in accounting policies and estimates

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

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Notes to the Financial Statements (continued)

l) Employee benefits

Retirement benefit plan

The Institute provides Defined contribution retirement benefits plan for its employees. This is a post-employment benefit plan under which the Institute pays fixed contributions into a separate entity (Retirement Benefits Scheme held at Britam), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The Institute and the employees contribute 20% and 10% of the basic pay respectively. It also contributes to the statutory National Social Security Fund (NSSF) whose rates are determined by Kenyan statutes. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

m) Gratuity

Entitlements to gratuity are recognized when they accrue to qualifying employees at 31% of the basic salary.

n) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Closing balance of bank account held in foreign currency is reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the translation of the closing bank balance at rates different from those at which transactions were initially recorded during the period, is recognized as income or expense in the period in which they arise.

o) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, cash book balances, 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.

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Notes to the Financial Statements (continued)

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) Significant judgments and sources of estimation uncertainty

The preparation of the Institute's financial statements in conformity with IPSAS requires the Institute's management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and 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 Institute 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 Institute. Such changes are reflected in the assumptions when they occur (IPSAS 1.140).

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Notes to the Financial Statements (continued)

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:-

- i) The condition of the asset based on the assessment of experts employed by the Institute;
- ii) The nature of the asset, its susceptibility and adaptability to changes in technology and processes;
- iii) The nature of the processes in which the asset is deployed;
- iv) Availability of funding to replace the asset; and
- v) Changes in the market in relation to the asset.

r) 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 30th, 2024.

S) Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to Exercise control or significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The Institute does not have any associate entity and therefore does not have related party arising from it management personnel or associate or close family members. The Institute's Council comprises members drawn from Ministry of Education and National Treasury, and who have significant influence over its operating and financial decisions.

t) Risk Management

A risk analysis conducted while developing the KICD 2020-2025 strategic plan identified potential risks that may affect the achievement of strategic objectives and the possibility of each occurring. Appropriate mitigation measures have also been developed to address each risk with the aim of minimising the possibility of the risk occurring and also to minimise its consequences if it does occur.

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Notes to the Financial Statements (continued)

5. Funding from Donors/Partners

	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
MoE/Partners of Curriculum Reform	154,357	297,079
MoE – Digital Literacy Programme	212,572	178,122
SEQIP (Secondary Quality Impr. Programme)	285,540	-
MoE Text Books	9,264,839	8,867,269
Kenya Covid-19 Education Response	-	-
Kenya primary Education Equity in learning	415,649	100,000
Other Donors/Partners	31,534	44,312
Total Funding from Donors/Partners	10,364,491	9,486,782

Reconciliation of public contributions and donations

Balance unspent at beginning of year	6,502,375	1,447,038
Current year receipts	10,364,491	9,486,782
Conditions met – transferred to revenue	(13,595,377)	(4,431,445)
Conditions to be met – remain liabilities	3,271,489	6,502,375

More conditions were met hence more payment made to publishers

6. Transfers from Government

	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
Unconditional grants		
Operational grant	803,358	803,358
Total government grants and subsidies	803,358	803,358

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Notes to the Financial Statements (continued)

7. Segment Information

The Institute operates National Resource Centre (NRC) to generate income. Income from NRC operations in the Statement of Financial Performance were arrived as follows:

	2023/2024	2022/ 2023
	KSHS '000'	KSHS '000'
Revenues		
Accommodation	48,693	20,766
Hiring	158	64
Food and Beverages	56,897	82,831
Bookshsop sales	10,470	-
Other Incomes	1,772	2,779
	<u>117,990</u>	<u>106,440</u>
Less. Expenditure		
Staff Cost	14,243	12,222
Administration Expenses	6,862	8,431
Operating Expenses	107,204	87,666
Depreciation charge	12,252	17,707
Total Operating Expenses	<u>140,561</u>	<u>126,026</u>
Operating Surplus	<u>(22,571)</u>	<u>(19,586)</u>
Interest Income	20,999	4,010
Net(deficit) Income	<u>(1,571)</u>	<u>(15,576)</u>

The performance of NRC improved due to organisation re-organisation and the review of pricing strategy

8. Rental Revenue from Staff Quarters

Rent receipts	85	108
Total rentals	<u>85</u>	<u>108</u>

This rent reduced as the houses have been changed for conference and accommodation business

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Notes to the Financial Statements (continued)

	2023/2024	2022/2023
9. Finance Income - External Investments	KSHS '000'	KSHS '000'
Interest on Fixed Deposit Receipts	223,662	137,321
Interest on Call and Current Account	183,239	83,211
Total finance income - external investments	406,901	220,532
Less Interest earned but received	74,113	23,412
Amount received for cash flow movements	332,788	197,412
The increase in finance income is due to more funds received for paying publishers of books resulting to more interest earned		
 10. Other Income		
Sale of Curriculum Support Materials	-	27,065
Income from Book review/Curation	102,557	46,527
Sale of Tenders	317	-
Consultancy	317	2,081
Income from printing /photocopying	399	349
Miscellaneous Revenue	337	436
Royalties	3,705	-
Total Other Income	107,632	76,458
The increase in other income was due more books evaluated and more digital materials curated as the demand for increased due to implementation of the CBC reforms		
 11. Employee Costs		
Employee related costs - salaries and wages	349,542	351,379
Employee related costs - contributions to pensions	75,917	65,934
Medical Cover	63,925	65,464
Commuter Allowances	34,105	34,820
Leave Allowances	7,766	7,896
Housing Allowances	128,293	129,173
Ex-gratia	1,379	1,598
Gratuity	2,489	5,413
Employee costs	663,416	661,677

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	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
12. Expenses of the Council		
Honoraria	960	960
Sitting Allowance/Travel	11,923	4,270
Total Councils' Remuneration	12,883	5,230
The increase in expenses of the council was due filling all council positions in the current year		
13. Depreciation and Amortization		
Property, plant and equipment	61,134	87,021
Intangible assets	127	1,517
Total depreciation and amortization	61,261	88,538
Property, plant and equipment- Accounted under note 6	12,252	(17,707)
Depreciation and amortization for KICD	49,009	70,831
Decrease in depreciation charge was due to more assets with zero net book value		
14. Repairs and Maintenance		
Property	30,647	6,040
Equipment	10,380	6,259
Vehicles	3,631	5,920
Total repairs and maintenance	44,658	18,219
There were more renovations on building during the current year		
15. Programme Areas Services		
Basic Education	-	2,108
Special Programmes	-	247
Corporate Communication	531	384
Technical, Vocational, Entrepreneurship training	169	1,671
Educational Resources	28	252
Electronic and Emerging Media	23,525	13,885
Text Book Evaluation	29,083	21,547
Consultancy fees	246	378
Research Monitoring and Evaluation	2,544	629
*School broadcast	11,200	43,635
*KICD Broadcasting Chanel	1,974	10,002
*Artist fees	215	-
Total Programme Areas Services	69,515	94,738
There delay in the signing of contract for school broadcast and KICD Broadcasting Channel		

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Notes to the Financial Statements (continued)

16. Donors/Partners Expenditure

	2023/2024	2022/2023
	Kshs	Kshs
	'000'	'000'
MoE -Curriculum Reform	39,443	16,285
MoE -Digital Literacy Program	82,976	215,589
SEQIP	277,671	232,515
MoE Text Books	12,700,864	3,712,249
Kenya Primary Education Equity in Learning	465,340	208,584
Other Donors/ Partners' Expenses	29,083	46,223
Total Donors/Partners Expenditure	13,595,377	4,431,445
Less Amount Accrued but not paid /paid	3,617,157	(332,788)
Amount paid for cash flow movement	<u>9,978,557</u>	<u>4,764,233</u>
More conditions were met hence more payment made to publishers		

17. General Operational Expenses

Advertising	1,530	1,321
Admin Expenses	16,306	28,070
Travelling Expenses	2,011	2,994
Audit Fees	928	-
Computer Expenses and Software Licence	23,838	8,342
Library Expenses	730	300
Electricity	8,249	7,634
Fuel and Oil	26,016	18,654
Insurance	5,901	3,488
Legal Expenses	7,673	236
Corporate Social Responsibility	1,562	699
Fungicides	-	350
Water	207	125
Postage	9	9
Printing and Stationery	26,568	16,722
Maintenance of VCT Services	605	1,036
Purchase of Supplies for Production	4,810	3,478
Bank Charges	1,827	1,819
Telecommunication	2,841	2,945
Training	8,584	2,284
Hire of Security	5,556	5,561
ERP support	496	2,563
COVID	-	80
Others	14,138	10,129

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Total General Operational Expenses	160,385	118,839
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More activities on Educational Reforms resulting to higher operational costs

Notes to the Financial Statements (continued)

	2023/2024	2022/2023
	Kshs '000'	Kshs '000'
18. Other Gain(Disposal of Assets)	512	-
19. Gain on foreign exchange Transactions		
Gain from Foreign Exchange	-	4,802
20. Taxation		
Corporation Tax for the year	135,408	30,279
Better performance on interest income resulting to higher corporation tax		
21. Cash and Cash Equivalents		

Financial institution	Account number		
a) Current account			
Kenya Commercial Bank	1109284373	849,701	185,732
Kenya Commercial Bank	1109287607	30,538	30,603
Kenya Commercial Bank- Mortgage scheme	1281008311	60	10,039
Kenya Commercial Bank- Car Loan	1281008753	63	44
NCBA KICD text Books	4666400018	4,586,433	3,347,774
Co-operative Bank	01136069386401	45,457	75,255
Co-operative Bank	01136069386402	310,815	512,065
Co-operative Bank	01136069386405	3,000	3,019
Co-operative Bank	02120069386400	27,581	29,734
Co-operative Bank	01136069386403	1,663	1,664
Equity Bank	0910299125863	1,314	1,042
National Bank of Kenya	01071205024200	17,180	9,311
Family bank primary education	068000029020	46,948	1,802
Sub- total		5,920,753	4,208,084

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	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
b) On - call deposits		
Co-operative Bank	01150069386400/1	1,651,187
Kenya Commercial bank	182,078	1,148,316
Family Bank	1,014,684	1,268,892
Others(specify)	341600	1,320,992
M-pesa	72	72
KCB Mortgage -Unutilized	7,513	7,536
KCB Carloan - Unutilized	12,626	9,194
Sub-total	2,868,160	3,755,002
Grand total	8,788,913	7,963,086

22. Receivables from Exchange Transactions

Current receivables

Exchange Debtors	163,850	165,172
Staff Imprest	-	2
Staff Advances	262	74
Bank Guarantee	16,304	13,804
Prepayments	12,003	12,709
Deposits	1,132	1,132
Deposit with Continental Credit Bank	4,923	4,923
Deposit with Bank	120	120
Indosuez		
KICD Staff Mortgage debtors – KCB	33,195	22,872
KICD Staff carloan Debtors- KCB	8,109	11,340
Less: Provision for doubtful debts (note 27)	(89,726)	(73,360)
Total current receivables	<u>150,172</u>	<u>158,788</u>

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Notes to the Financial Statements (continued)

	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
23. Current portion of receivable from non-exchange transactions		
Kenya Primary Education Equity in Learning	158,276	108,584
Presidential Working party on education reforms	6026	6,026
GOK Grant	-	84,432
MOE- world forum and common wealth	6,597	-
MOE- Inspection for World Cross Country	4,424	-
Less: Provision for doubtful	(6,026)	(6,026)
	169,297	193,016

24. Inventories

Technical stores	11,812	10,960
Bookshops stores	67,472	68,309
Main stores	12,519	6,963
NRC stores	6,825	4,274
	98,628	90,506

NB: During the year end stock take, there were some inventories that were obsolete whose values could not be estimated. The said inventories have been earmarked for valuation and subsequent disposal

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25. Property, Plant and Equipment

	LAND	BUILDINGS	FURN & FITTINGS	MOTOR VEHICLES	COMPUTERS	STUDIO EQUIP	DIGITAL EQUIP	HOTEL EQUIP	TOOLS & EQUIP	OFFICE EQUIP	PRINTING MACHINE	GENERATORS	WIP	TOTAL
	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000	KSHS. 000
Cost 2022/2023														
As at 1 st July 2022	2,200,000	800,246	59,008	118,998	50,551	63,002	15,368	5,699	7,586	21,563	87,972	3,582	1,271,340	4,704,915
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
additions	-	25,825	332	8,400	1,566	236	561	180	-	170	833	-	65,638	103,741
As at 30 th June 2023	2,200,000	826,071	59,340	127,398	52,117	63,238	15,929	5,879	7,586	21,733	88,805	3,582	1,336,978	4,808,656
Accumulated depreciation														
As at 1 st July 2022	-	57,959	33,254	86,294	43,156	7,848	3,787	1191	4,202	9,386	10,159	1,073	-	258,309
Deprec. On Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deprec. charge	-	20,715	11,869	31,937	6,589	2,792	1,593	310	2,072	4,347	4,440	363	-	87,027
As at 30 th June 2023	-	78,674	45,123	118,231	49,745	10,640	5,380	1,501	6,274	13,733	14,599	1,436	-	345,336
Cost 2022/2023														
As at 1 st July 2023	2,200,000	826,071	59,340	127,398	52,117	63,238	15,929	5,879	7,586	21,733	88,805	3,582	1,336,978	4,808,656
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
additions	-	30,559	2,137	-	15,600	-	708	891	546	797	-	-	18,183	69,421
As at 30 th June 2024	2,200,000	856,630	61,478	127,398	67,717	63,238	16,637	6,770	8,132	22,530	88,805	3,582	1,355,161	4,878,078
Depreciation														
As at 1 st July 2023	-	78,674	45,123	118,231	49,745	10,640	5,380	1,501	6,274	13,733	14,599	1,436	-	345,336
Deprec. On Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deprec. charge	-	21,537	12,335	5,142	6068,	3,162	1,734	677	1,133	4,506	4,440	358	-	61,092
As at 30 th June 2024	-	100,211	57,458	123,373	55,813	13,802	7,114	2,178	7,407	18,239	19,039	1,794	-	406,428
Net Book Value														
As at 30 th June 2024	2,200,000	756,419	4,020	4,025	11,904	49,436	9,523	4,592	725	4,291	69,766	1,788	1,355,161	4,471,650
As at 30 th June 2023	2,200,000	747,398	14,218	9,167	2,373	52,597	10,549	4,378	1,312	8,000	74,206	2,146	1,336,978	4,463,322

Notes to the Financial Statements (continued)

26. Intangible Assets - Software

	2023/2024 Kshs '000'
Cost 2022/2023	
As at 1 July 2022	13,416
Additions	-
As at 30 June 2022	13,416
Amortization and impairment 2022/2023	
As at 1 July 2022	11,730
Amortization during the year	1,518
As at 30 June 2023	13,248
Net book value as at 30 June 2023	128
Cost 2023/2024	
As at 1 July 2023	13,416
Additions	-
As at 30 June 2024	13,416
Amortization and impairment 2023/2024	
As at 1 July 2023	13,288
Amortization during the year	128
As at 30 June 2024	13,416
Net book values as at 30 June 2024	<hr/> - <hr/>

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Notes to the Financial Statements (continued)

27. Trade and Other Payables from Exchange Transactions

	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
Trade Payables from Exchange and Non-exchange Transactions	3,806,676	35,071
Retention	61,937	61,315
Provision for Gratuity	6,597	6,869
Continental Credit Bank (under Receivership)	2,011	2,011
Third party payment	504	536
Provision for NSSF Penalty	-	-
Total payables from Exchange Transactions	3,877,725	105,802

The amount of **KSHSS 2,011,474** owing to Continental Credit bank was an overdraft on KICD current account held with the bank which went into receivership in the 1980's.

28. Deferred Income: Donors/Partners

	2023/2024	2022/2023
	Kshs'000'	Kshs'000'
MoE Curriculum Reform	301,438	186,524
MoE-Digital Literacy Program	616,028	486,431
SEQIP	17,180	9,312
MoE Text Books	2,464,547	5,900,571
Kenya Future Leaders	262	262
Donors Partners	40,760	33,884
Total Deferred Income	3,440,215	6,616,984

More conditions were met hence more payment made to publishers

29. Provision on corporate taxation

Opening balance	32,125	112,711
Add: provision for the year	135,408	30,279
Less: Tax paid	104,167	110,865
Balance of provision	63,366	32,125

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30. Capital Reserve

Opening Balance	4,524,391	4,449,391
Development Grant	-	75,000
Total Capital Reserve	4,524,391	4,524,391

31. Accumulated Surplus

Opening Balance	1,589,584	1,499,715
Surplus/(Deficit) for the year	181,643	89,869
Prior year Adjustment	1,736	-
Total Accumulated Surplus	1,772,963	1,589,584

Prior year adjustment is a provision for Audit fee payable to the Office of the Auditor General for the financial year 2022/2023 of Kshs **928,000** and under provision on presidential working party of Kshs **420** and provision for gratuity of **kshs2,663,752** for Dr. Mabonga paid in 2022/2023

32. Related Party

Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to Exercise control or significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The Institute does not have any associate entity and therefore does not have related party arising from it management personnel or associate or close family members. The Institute's Council comprises members drawn from Ministry of Education and National Treasury, and who have significant influence over its operating and financial decisions. During the year there no purchases nor sales with the related parties.

Government of Kenya

The Government of Kenya is the principal shareholder of the Institute. And holds 100% of the Institute's Equity interest. The Government of Kenya can provide full guarantees to all long-term lenders of the Institute, both domestic and external. Other related parties includes:

- i) The National Government;
- ii) Ministry of Education, State Department of Early Learning and Basic Education.

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Transactions with related parties

	2023/2024	2022/2023
	KSHS '000'	KSHS '000'
a) Grants from the Government		
Grants from National Govt- Recurrent	803,358	803,358
Grants from National Govt- development	-	75,000
Grants from National Govt- conditional grants	9,264,839	8,867,270
Total	10,068,197	9,745,628
<hr/>		
b) Expenses incurred on behalf of related party		
	'000'	'000'
Distribution of text books to Schools	12,700,864	3,712,249
Total	12,700,864	3,712,249
<hr/>		
c) Key management compensation		
Expenses of the Board	12,869	5,230
Compensation to the CEO	6,679	5,478
Compensation to Key management	8,043	9,927
Total	27,591	20,635
<hr/>		
33. Provisions for Doubtful Debts		
General Provisions (NRC)	3,152	4,013
Specific Provisions (NRC)	69,134	69,348
Sub-total	72,286	73,348
General Provisions (KICD)	-	491
Specific Provisions (KICD)	20,884	11,069*
Total	93,170	84,908

*The specific provision of **Kshss. 20,883,879.50** comprises of deposit with Continental Credit Bank of **Kshss. 4,922,864.50** and deposit with bank Indosuez of **Kshss. 120,000** all under receivership and **Kshss. 6,025,580** on Presidential Working Party on Education Reforms, IEBC debt of **Kshss. 9,815,435**. The banks went under receivership in the 1980's.

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Notes to the Financial Statements (continued)

34. Contingent Assets and Contingent Liabilities

Contingent Liabilities

During the financial year the Institute had court cases which could not be estimated or determined in terms of the outcome and the liabilities associates with court judgement. As at the time of the closure of the financial year the following were the outstanding court cases;

- (i) E L.R.C.C. No. 2242 of 2012 And Appeal - Isaiah Okode Nyamudhe - Vs - Kenya Institute of Curriculum Development (formerly KIE).
- (ii) H.C.C.C No. 379 of 2012 - Real Music Holding Ltd VS Kenya Institute of Curriculum Development.
- (iii) E.L.C.C No. 2448 of 2017 - Peter Mboche V/S Kenya Institute of Curriculum Development.
- (iv) Petition No. E371 OF 2021 - Esther Awuor Odero Vs Cabinet Secretaries responsible for matters relating to Basic Education.
- (v) H.C.C.C No. 379 of 2012 -Kenya Institute of Curriculum Development V Mutulu Holdings Ltd & Another and now Civil Appeal No. 17 of 2017

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Notes to the Financial Statements (continued)

35. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and the management’s response that was provided to the auditor. Focal persons have been nominated to resolve the various issues as shown below. The time frame within which the issues are expected to be resolved is also indicated.

Reference No. on the External Audit Report	Issue/Observations from Auditor	Management Response	Focal point person to resolve the issue (Name and designation)	Status: (Resolved / not resolved)	Time frame: (Put a date when you expect the issue to be resolved)



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1.	<p>Understaffing of the Institute Review of Institute's Human Resource records revealed that the Institute had three hundred and twenty five (325) in-post against the authorized establishment of seven hundred (700) resulting in an understaffing of three hundred and seventy five (375). In the circumstances, lack of adequate human resources may negatively affect employees' service delivery, resulting to non-achievement of organizational goals and targets.</p>	<p><i>The Institute has requested the National Treasury via the ministry of Education for authority to fill 53 vacant positions in a letter dated 12th December, 2023 that were occasioned by natural attrition. The Institute is awaiting response to fill the 53 positions (Appendix XIX). Authority from the National Treasury will be sought to fill other critical vacant posts thereafter subject to availability of funding.</i></p>	Senior Management	not resolved	Progressively
2.	<p>Uncertainty Over Going Concern of the National Resource Centre The statement of financial performance reflects net deficit/(surplus) from National Resource Centre (NRC) balance of Kshss.15,576,000 as disclosed in Note 6 to the financial statements. The deficit was an increase of Kshss.14,114,000 (or 965%) from the prior year deficit of Kshss.1,462,000. Management has not explained the cause of the huge deficit and raises doubt on the going concern of the Resource Centre.</p>	<p><i>The Management has provided for sales and marketing officers in the new organizational structure to source for business for NRC. In addition the prices of NRC goods and services have been reviewed in this financial year 2023-2024. Finally, the Management will address the issue of loss in future through stringent budget measures and improvement of existing products and facilities</i></p>	Senior Management	not resolved	Progressively

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3.	<p>Failure to write off Long Outstanding Debtors</p> <p>The statement of financial position reflects a balance of Kshss.161, 370,000 in respect of receivables from exchange transactions as disclosed in Note 20 to the financial statements. Included in the balance is long outstanding balance of Kshss.126,774,190 dating back to 2006. Management did not provide evidence of measures taken to recover outstanding debts. A provision for bad debts of Kshss.70,778,000 has been made in these financial statements. Further, Management has not requested for approval to write-off the long outstanding debts in line with bad and doubtful debt policy as approved by the Council.</p>	<p><i>Management will evaluate its debt portfolio with view of establishing recoverability and the necessarily write-off. The wound up departments belongs to the mother ministry at the time of incurring the debts and therefore the debts are followed through the same. Kindly see the attached copies of commitment and demand letters and LSOs from/ to MOE. The management has written a cabinet paper through the Parent ministry for onward forward to cabinet for approval for a write off of the said debt. Attached is the cabinet paper and the list of the bad debt to be written off.</i></p>	Senior Management	Partially resolved	Depends on the cabinet decision
4.	<p>Stalled Construction Works on Education Resource Centre</p> <p>The statement of financial position reflects property, plant and equipment balance of Kshss.4,463,322,000. Included in the balance is work in progress balance of Kshss.1,336,978,000 in respect of incomplete Education Resource Centre</p>	<p><i>i. Status report attached (Appendix XII).</i></p> <p><i>ii. Retention - The retention is as per the provision of the contract and the rate of retention changes as the building progresses to different phases. This is</i></p>	Senior Management	Partially resolved	Depends on allocation of funds by GOK.

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<p>(ERC). The contractor was awarded the construction contract of Kenya Institute of Curriculum Development Resource Centre on 3 May, 2013 at a contract sum of Kshss.786,583,507. The contract period was ninety-one (91) weeks. Cumulatively, the contractor has been paid an amount of Kshss.724,422,954.46 and a further amount of Kshss.15,040,000 for lease-way. However, the project had stalled due to non-remittance of the development funds to the Institute despite having a budget for it. As at the time of audit in the month of February, 2024, the contractor was not on site.</p> <p>In addition, the following additional issues were noted: -</p> <p>i. The project progress could not be verified since no status report was presented for audit,</p> <p>ii. Retention according to the contract was 10% of certificates amount of Kshss.72,442,295 as opposed to an amount of Kshss.52,860,454 which was disclosed as retention in the register, resulting to an unexplained variance of Kshss.19,581,841.</p> <p>iii. The Management did not maintain a deposits account, thus the retention balance of Kshss.52,860,454 could not be traced and was not disclosed in the financial statements.</p>	<p><i>explains why there was variance</i></p> <p>iii. Deposit Account - The development grant is received into the KICD Main Account held at Kenya Commercial Bank. The amount forms part of the cash and cash equivalent as at the closure of the financial year.</p> <p>iv. Lease-way Agreement - Regarding the lease way agreement with Jamhuri High School, a Committee was appointed to negotiate the terms of the agreement with the said the school and shall endeavor to conclude the matter (Appendix XIII).</p>			
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5	<p>iv. The lease-way agreement cost of Kshss.1,500,000 annually will continue increasing due to project delay.</p> <p>In the circumstances, value for money has not been realised on the construction of the ERC.</p> <p>Unapproved Reallocation of Expenditure The statement of financial performance reflects an amount of Kshss.4,431,445,000 in respect of donors or partners expenditure as disclosed in Note 15 to the financial statements. However, an amount of Kshss.165,000,000 was reallocated from Digital Literacy Programme to Curriculum Reform. The approval from the Board was not sought for this reallocation and subsequent plans including procurement plans detailing the change with regard to the reallocation of funds.</p> <p>This was contrary to Section 43(b) of the Public Financial Management Act, 2015 which states that ‘an Accounting officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes only which they were intended and appropriated by the National Assembly’.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p><i>The Digital Literacy Programme (DLP) is actually an aspect of curriculum reform. The DLP activities involves digitization of curriculum reform learning materials. The Digital Literacy Programme (DLP) and Curriculum Reform are both Competency Based Curriculum (CBC) activities.</i></p> <p><i>The two were initially being run as a single ledger account. The creation of two ledgers was meant for internal control. It was also necessary to split the ledger into to two separate ledger vote heads, i.e Digital Literacy Programme vote and Curriculum reform vote. There were urgent</i></p>	Senior Management	Resolved	
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6.	<p>Non-Closure of Dormant Bank Accounts The statement of financial position reflects a balance of Kshss.7,963,086,000 in respect of cash and cash equivalents as disclosed in Note 19 to the financial statements. Included in the balance is an amount of Kshss.5,725,000 in respect of three (3) bank</p>	<p><i>curriculum activities that needed to be undertaken, given digitization could not take place without developing curriculum materials. This occasioned the transfer of funds from Digital Literacy Programme to be used to undertake the Curriculum Reform programmes which were all CBC activities. From above, the transfer of Kshss.165,000,000 from Digital Literacy Programme to Curriculum reform was not a reallocation of funds. This was purely a ledger transaction that was approved by our Chief Executive Officer, who is the Accounting officer (Appendix XIV).</i></p> <p><i>These are donor supported/project accounts and as per observations of auditors KICD Management will seek the necessary approvals from The National Treasury and planning</i></p>	Senior Management	Partially Resolved	Depends on approval by National Treasury
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7.	<p>commercial accounts held by the Institute. Examination of the respective bank statements and cashbook ledgers revealed that the accounts had no transactions during the year under audit. The bank accounts have accumulated unnecessary bank maintenance charges, resulting to wastage of public funds.</p> <p>In the circumstances, value for money for maintaining dormant accounts could not be confirmed.</p> <p>Non-Remittance of Excess AIA Collections The statement of comparison of budget and actual amounts reflects income generating activities revenue budget and actual amount on comparable basis of Kshss.171,000,000 and Kshss.281,522,000, respectively resulting to a surplus collection of Kshss.110,552,000 or 65% of the budget. However, the over collection on revenue from exchange transactions (Appropriations-in-Aid) amounting to Kshss.110,552,000 was not surrendered to the exchequer contrary to Regulation 84 of the Public Finance Management (National Government) Regulations, 2015.</p> <p>In the circumstances, Management was in breach of the law</p>	<p><i>to close or activate the identified dormant bank accounts in the Financial Year 2024 -2025.</i></p> <p><i>The Management appreciates the Regulation 84 where Surrender of End-of-Year Surplus Cash Balances Not later than the 31st January each year, each Accounting Officer shall surrender to the County exchequer account unexpended voted money or excess Appropriations-in-Aid as confirmed by Auditor-General in the audit report.</i></p> <p><i>However, the Institute operates a one line budget and receives exchequer in form of grants</i></p>	Senior Management	not resolved	progressively
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8.	<p>Delays in Distribution of Text Books During the year under review there was delay in distribution of mathematics textbooks in Bungoma and Nakuru Counties. Delivery notes from the sampled schools indicated that the books were delivered by publishers in May, June, July and October, 2023. Hence, the pupils went through two (2) academic terms without requisite learners' books and teachers taught without teachers' guides. Further sampled special schools visited during the audit revealed that there were no</p>	<p><i>from MOE and not directly from Treasury.</i></p> <p><i>Based on the provisions of KICD Act, the Institute projects to raise an Appropriations In Aid which is disclosed and utilized to support activities related to its mandate. Where an excess internally generated revenue is raised, the same is disclosed and carried forward as revenue reserves in the Institutes books. The surplus is utilized when the Institute has a shortfall in generating internal revenue.</i></p> <p><i>The Kenya Institute of Curriculum Development (KICD) procures publishers to print and distribute textbooks to schools according to a list of schools and number of learners provided by the Ministry of Education (MOE). The publisher contracted to supply the Mathematics books to all schools countrywide appears to have delayed in distribution of textbooks to the stated schools. Normally, head teachers are</i></p>	Senior Management	partially resolved	Progressively
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9.	<p>adapted versions of the text books to suit the special needs learners.</p> <p>Unbudgeted Donor Funds The statement of financial performance reflects funding from donors or partners amount of Kshss.4,431,445,000 and expenditure of a similar amount as disclosed in Notes 4 and 15 to the financial statements. The following observations were made:</p>	<p><i>expected to inform KICD and/or MOE about the lack of or delay in supply of textbooks. The schools affected did not relay this information to KICD and/or MOE. The Institute has since communicated to all the head teachers in the country through the MOE field officers and (Kenya Primary Schools Head teachers Association (KEPSHA) leadership that schools should report such delays to KICD and/or MoE promptly to avoid disadvantage to the target learners. The Institute has also cautioned publishers that legal actions shall be taken against publishers who breach contracts through delays or lack of supply of books.</i></p> <p><i>The funds were received as per memorandum of understanding/guidelines with donors and in line with the provisions of KICD Act. Most of funds received were from the Ministry of education for presidential working party on</i></p>	Senior Management	partially resolved	progressively
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10.	<p>The amount of Kshss.44,312,000 relating to funding from other donors or partners. were directly credited to the Kenya Institute of Curriculum Development accounts without being channeled through The National Treasury. Further, it was noted that these amounts were not captured in the budget as estimates as required by law. There was no authorization from the Cabinet Secretary permitting the funds to be wired directly to the Institute. This was contrary to Section 47(3) of the Public Finance Management Act, 2012 which requires that the national government or a national government entity may receive a grant or donation from a development partner with the approval of the Cabinet Secretary.</p> <p>In the circumstances, Management was in breach of the law</p> <p>Over Expenditure on Donor Funded Programmes Included in Kshss.4,431,445,000 as disclosed in Note 15 to the financial statements is donors or partners expenditure. Included in the expenditure is an amount of Kshss.208,584,000 in respect of Kenya Primary Education Equity and</p>	<p><i>education reform amounting to Kshss.16,074,200 and from National transport and road safety Authority for partnership services amounting to Kshss.12,803,679. The balance of funds received were for partnership and collaborations on specific areas of interest to our partners on development and dissemination of curriculum and curriculum support materials and therefore were not grants, donations nor sponsorships</i></p> <p><i>Kenya Primary Education Equity in Learning Program (KPEEL) is a World Bank funded project financed by both Investment Project Financing (IPF) and Program for Results (PforR) financing instruments according to the signed</i></p>	Senior Management	partially resolved	Progressively
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	<p>Learning (KPEEL) project. However, the approved budget for KPEEL activities was Kshss.100,000,000, resulting to an over expenditure of Kshss.108,584,000 and which was incurred without approval from the Board. Further, the source of the funds to fund the over expenditure was not disclosed.</p> <p>In addition, included in the expenditure is an amount of Kshss.215,589,000 for digital literacy programme. However, this expenditure was against an approved budget of Kshss.136,250,000, resulting to an explained over expenditure of Kshss.79,339,000.</p> <p>In the circumstances, regularity and value for money for the over expenditure could not be confirmed.</p>	<p><i>Financing Agreements (Section IV, General conditions) provided (Appendix XV), and extract of Project Appraisal Document (PAD) attached (Appendix XVI) (article 58).</i></p> <p><i>Kenya Institute of Curriculum Development is an Implementing Agency under (MoE) Ministry of Education implementing Result Area 3 (Strengthening Capacity for Implementing Initiated Reforms). The Program for Results (PforR) financing instrument requires that KICD carry out activities in the Approved Annual work plans, achieve Disbursement Linked Indicators (DLIs) after which they request for reimbursements from World Bank (Section IV of Financial Agreement and Article 58 of PAD).</i></p> <p><i>To this end, KICD carried out activities in the Annual Approved work plan provided, for the financial year 2022-2023</i></p>			
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		<p><i>(Approved allocation being KES 325,000,000-see attached) in line with its mandate using funds from MoE (100,000,000 initial advance from World Bank, letter of request for funds attached) (Appendix XVII), Curriculum Reform and Digital Literacy Programme Votes (108,584,000). The KES 100,000,000 was declared as Funds received from donor, budgeted for and spent as per World Bank Financial Management guidelines. The unspent balance was remitted back to the Ministry of Education. The entire Institutes' Work plans for activities to be carried out during the financial year are approved by the Board on a quarterly basis.</i></p> <p><i>The Disbursement Linked Results (DLRs) for financial year 2022-2023 have been independently verified by an Independent Verification Agency (IVA) appointed by the World Bank. The report of the IVA was submitted to the</i></p>			
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11.	<p>Distribution of Textbooks to Special Schools Included in Kshs.4,431,445,000 is an amount of Kshs.3,712,249,000 in respect of distribution of textbooks, out of which Kshs.3,712,249,000 is in respect of distribution of textbooks. However, sampled special schools did not have adapted books to cater for their special needs.</p>	<p><i>Ministry of Education (MoE) for forwarding to the World Bank. The Institute (KICD) is therefore awaiting reimbursement for funds spent for Financial Year 2022-2023 in accordance with the terms of the Financing Agreement. In light of the foregoing, the donor ledger balance will reflect a debit balance (receivable) until the Institute receives reimbursement from the donor to settle expenses incurred for the Financial Year 2022-2023 Program for Results (PforR) Work Plan</i></p> <p><i>Curriculum designs and curriculum support materials adapted for learners with visual, hearing, physical impairments from pre-primary to grade 7 have been distributed to schools by the Kenya Literature Bureau (KLB). Grade 7 adapted curriculum designs and curriculum support materials for learners with</i></p>	Senior Management	partially resolved	progressively
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	<p>In the circumstances, Learners with special needs are disadvantaged in the distribution of books.</p>	<p><i>visual impairments have been distributed by Kenya Institute for the Blind (KIB). Curriculum designs and handbooks for learners who follow the stage based curriculum (intellectual disability, autism, deaf blindness, cerebral palsy and multiple disabilities) for foundation, intermediate and pre-vocational levels were distributed by KLB.</i></p> <p><i>The schools that did not receive the specialized or adapted curriculum designs and material for learners with special needs were not in the distribution list provided by the Ministry of Education (MOE).</i></p> <p><i>Again, the schools affected did not relay this information to KICD and/or MOE. The Institute has since communicated to all the head teachers in the country through the MOE field officers and (Kenya Primary Schools Head teachers Association (KEPSHA) leadership that schools should report such</i></p>			
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		<p><i>delays to KICD and/or MoE promptly to avoid disadvantage to the target learners. The Institute has also cautioned publishers that legal actions shall be taken against publishers who breach contracts through delays or lack of supply of books.</i></p>			
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**PROF. SIMON GICHARU, CBS
COUNCIL CHAIRPERSON**

Signature..........Date:26/09/2024

**PROF. CHARLES O. ONG'ONDO, PhD., MBS
DIRECTOR/CHIEF EXECUTIVE OFFICER**

.....Date:26/09/2024

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT
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20. APPENDICES

APPENDIX I: Projects Implemented By Kenya Institute of Curriculum Development

Project

Status of Project Completion

The Education Resource Centre project is ongoing.

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	Construction of Education Resource Centre Phase 1	Kshss. 1.733B	Kshss. 1,355,160,905	78%	Kshss. 1.733B	Kshss. 1,355,160,905	GoK

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Appendix II: Transfers from Other Government Entities

Name of the MDA/ Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Education	25/06/2024	Donor Fund	9,264,839,310.35	Funding from donors/ partners		2,464,546,545			9,264,839,31
Ministry of Education	29/09/2023	Donor Fund	285,540,017	Funding from donors/ partners		17,180,400			285,540,017
Ministry of Education	28/03/2024	Donor Fund	415,648,800	Funding from donors/ partners			158,275,687		415,648,800
National Transport and Road Safety Authority	21/03/2024	Donor Fund	22,496,192	Funding from donors/ partners		19,744,754			22,496,192
Total			9,988,524,319			2,501,471,700	158,275,687		9,988,524,319



NATIONAL TRANSPORT AND ROAD SAFETY AUTHORITY

Appendix III: Inter-Entity Transfers confirmation letter

The NATIONAL TRANSPORT AND ROAD SAFETY AUTHORITY wishes to confirm the amounts disbursed to you as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populated the column E in the table below. Please sign and stamp this request in the space provided and return it to us. Confirmation of amount received by [insert name of beneficiary entity] as at 30th June 2024

Reference Number	Date Disbursed	Amount Disbursed [SC/SAGA/Fund] (Kshs.) as at 30 th June, 2024				Total	Amount Received by [beneficiary entity] (Kshs.) as at 30 th June 2023 (E)	Differences (Kshs.) (f)=(D-E)
		Recurrent (A)	Development (B)	Inter Ministerial (c)				
194185	21/03/2024	22,496,192	0	0	22,496,192	22,496,192	0	
	TOTALS					22,496,192		

In confirm that the amount shown above are correct as of the date indicated and are as included in the financial statements

HEAD OF ACCOUNTS DEPARTMENT OF BENEFICIARY ENTITY •

Name Dr. Solomon Kathuo

Sign

S. Kathuo

Date

26/09/2024

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT
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**MINISTRY OF EDUCATION
STATE DEPARTMENT FOR EDUCATION**

Appendix IV: Inter-Entity Transfers confirmation letter

The NATIONAL TREASURY wishes to confirm the amounts disbursed to you as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populated the column E in the table below. Please sign and stamp this request in the space provided and return it to us. Confirmation of amount received by [insert name of beneficiary entity] as at 30th June 2024

Reference Number	Date Disbursed	Amount Disbursed [SC/SAGA/Fund] (Kshs.) as at 30 th June 2024				Total	Amount Received by [beneficiary entity] (Kshs.) as at 30 th June 2023 (E)	Differences (Kshs.) (f)=(D-E)
		Recurrent (A)	Development (B)	Inter Ministerial (c)				
192930	08/08/2023	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
192958	14/09/2023	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
193527	19/10/2023	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194106	15/11/2023	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
193593	07/12/2023	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194107	03/01/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194178	15/02/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194931	12/03/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194374	15/04/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194399	08/05/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194925	14/06/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
194929	28/06/2024	97,523,964.00	0	0	97,523,964.00	97,523,964.00	0	
TOTALS						1,170,287,568.00		

In confirm that the amount shown above are correct as of the date indicated and are as included in the financial statements
HEAD OF ACCOUNTS DEPARTMENT OF BENEFICIARY ENTITY •

Name Dr. Solomon Kathuo

Sign

S. Kathuo

Date

26/09/2024.