

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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**THE AUDITOR-GENERAL**

**ON**

**KENYA NATIONAL COMMISSION  
FOR UNESCO**

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





United Nations  
Educational, Scientific and  
Cultural Organization



Kenya National  
Commission for UNESCO  
(KNATCOM)

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## **KENYA NATIONAL COMMISSION FOR UNESCO**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30 JUNE 2021**

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

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

| <b>Table of Contents</b>  | <b>Page</b> |
|---|-------------|
| KEY ENTITY INFORMATION AND MANAGEMENT .....   | iii         |
| THE BOARD MEMBERS OF THE COMMISSION .....   | viii        |
| MANAGEMENT TEAM .....   | xxvi        |
| CHAIRMAN'S STATEMENT .....  | xxx         |
| REPORT OF THE CHIEF EXECUTIVE OFFICER .....   | xxxiii      |
| STATEMENT OF KNATCOM'S PERFORMANCE AGAINST PREDETERMINED OBJECTIVES<br>FOR FY 2020/2021 .....                   | xliv        |
| CORPORATE GOVERNANCE STATEMENT .....  | lxxii       |
| MANAGEMENT DISCUSSION AND ANALYSIS .....  | lxxviii     |
| ENVIRONMENTAL AND SUSTAINABILITY REPORTING .....  | lxxxiv      |
| REPORT OF THE DIRECTORS .....   | xcvi        |
| STATEMENT OF DIRECTORS' RESPONSIBILITIES .....  | xcvii       |
| REPORT OF THE INDEPENDENT AUDITOR FOR THE FINANCIAL STATEMENTS OF<br>KENYA NATIONAL COMMISSION FOR UNESCO ..... | xcix        |
| STATEMENT OF FINANCIAL PERFORMANCE .....  | 1           |
| STATEMENT OF FINANCIAL POSITION .....   | 2           |
| STATEMENTS OF CHANGES IN NET ASSETS .....   | 3           |
| STATEMENT OF CASH FLOWS .....   | 4           |
| STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS .....  | 6           |
| NOTES TO THE FINANCIAL STATEMENTS .....   | 7           |
| APPENDIX .....  | 33          |
| APPENDIX II: PROJECTS IMPLEMENTED BY THE COMMISSION .....   | 34          |
| APPENDIX III: INTER-ENTITY TRANSFERS .....  | 35          |

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

**KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background Information**

The Kenya National Commission for UNESCO (KNATCOM) was transformed into a state corporation on 25<sup>th</sup> January 2013, following the enactment of the Kenya National Commission for UNESCO Act, No. 5 of 2013. KNATCOM was first established as a department under the Ministry of Education through a Cabinet Decision No. 170 of 1964. This was subsequent to Kenya's Membership to UNESCO on April 7, 1964, as the 73<sup>rd</sup> Member and in line with UNESCO Constitution of 1945. The Commission is domiciled in Kenya with its headquarter in Nairobi. Since establishment in 1964, KNATCOM has seen significant growth owing to its multidisciplinary functions which necessitated not only coordination of UNESCO's activities at the national level, but also contribution and often leading education initiatives of significance to Kenya's development.

As a department, KNATCOM became the focal point and coordinator of the African Union, Association for Development of Education for Africa (ADEA) and the Commonwealth on education matters. KNATCOM's transformation to enhance efficiency and effectiveness in service delivery in line with its mandate and Kenya's National Development Goals particularly in Education, Natural Sciences, Social and Human Sciences, Culture and Communication and Information Programmes, was consistent with Article VII of the 1945 Constitution of UNESCO and provisions of the 1978 Charter of National Commissions for UNESCO. Under the Constitution of UNESCO and the Charter of National Commissions, Members States are required to provide their national commissions with sufficient autonomy, structure, authority and resource mobilization capacity, to enable them efficiently carry out their functions.

**(b) Principal Activities**

KNATCOM's mandate is to promote Kenya's national interests in UNESCO and UNESCO's international interests in Kenya, regionally and globally in the areas of education, sciences, culture, and communication and information.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

**Our Vision:** A leading organization in the advancement of peace, sustainable development and intellectual collaboration in the UNESCO areas of competence.

**Our Mission:** To promote building of peace, sustainable development, intellectual collaboration through UNESCO areas of education, the sciences, culture, and communication and information.

**Our Core Values:** Integrity, professionalism, teamwork, excellence in service delivery, courtesy and fidelity to the law.

The functions of the Commission as provided for in Section 4 of the KNATCOM Act. No 5. of 2013 are to:

- i. ensure permanent presence of UNESCO in Kenya;
- ii. involve in UNESCO's activities the relevant line ministries, departments, agencies, organizations and individuals dealing in UNESCO's areas of competence;
- iii. implement UNESCO activities and budgeted programs;
- iv. disseminate information and innovations on the activities of UNESCO;
- v. foster liaison between UNESCO and State agencies and organs concerned with Education, Science, Culture, Communication and Information;
- vi. collaborate with other national Commissions in UNESCO member states, UNESCO headquarters and field offices;
- vii. coordinate participation in international meetings on education, science, culture, and communication and information;
- viii. disseminate information on UNESCO prizes and awards to potential candidates and ensure their participation;
- ix. disseminate information on UNESCO fellowships and study grants to potential applicants and facilitate their participation;
- x. co-ordinate ratification of UNESCO related conventions and protocols;
- xi. coordinate capacity building in education, science, culture and communication;

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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- xii. participate in the formulation of UNESCO's programmes and activities;
- xiii. participate in mobilization of resources for implementation of UNESCO programmes and activities; and
- xiv. provide expert advisory service to the government in education, science, culture, and communication and information.

These functions are geared towards promoting Kenya's development agenda.

**(c) Key Management**

KNATCOM's day-to-day management is under the following organs:

- (i) Secretary General/CEO
- (ii) Two Deputy Secretaries General
- (iii) Heads of Programmes, Departments and Divisions

**(d) Fiduciary Management**

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

| No. | Designation   | Name   |
|-----|---|--|
| 1   | Secretary General/CEO   | Evangeline Njoka, <i>MBS</i> , PhD; MEd, BSc, PGDE |
| 2   | Deputy Secretary General-Programmes   | James Njogu, <i>HSC</i> , PhD; MPhil, BSc          |
| 3   | Ag. Deputy Secretary General-Research and Resource Mobilization & Director, Social and Human Sciences Programme | Joel Ongoto, PhD; MEd, BEd                         |
| 4   | Director, Education Programme   | Ms. Mary Kang'ethe                                 |
| 5   | Director, Natural Science Programme   | Jaro Arero, PhD; MSc, BSc,                         |
| 6   | Director, Corporate Services  | Mr. David Otiato, CAP, MBA, BA                     |
| 7   | Ag. Director Culture Programme  | Mr. Julius Mwachungu                               |
| 8   | Ag. Director Communication & Information  | Ms. Angela Silima                                  |
| 9   | Ag. Manager, Finance  | Ms. Naomi Muiruri, CPA(K) ; MBA, BCom              |
| 10  | Head of Procurement   | Mr. Kennedy Kiplagat                               |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

| No. | Designation                                  | Name                             |
|-----|--|----------------------------------|
| 11  | Ag. Manager, Human Resource & Administration | Mr. Nicholas Kirwa: LLB, HND-HR. |
| 12. | Ag. Manager, Internal Audit & Risk Assurance | Mrs. Purity Wamuyu, CPA(K); BCOM |

**(e) Fiduciary Oversight Arrangements**

The Board provides the overall oversight arrangements in accordance with the KNATCOM Act and Mwongozo, through various Board Committees. The key fiduciary oversight arrangements of the Commission are as follows:

- i. Board of the Commission
- ii. Audit, Risk and Compliance Committee of the Board
- iii. Governance, Strategy and Programmes Committee of the Board
- iv. Finance and Resource Mobilization Committee of the Board
- v. Human Resource and Establishment Committee of the Board
- vi. Education Parliamentary Committee activities
- vii. Development partner Oversight activities and contracts

**(f) Registered Office Headquarters**

P. O. Box 72107 - 00200  
16<sup>th</sup> Floor National Bank  
Building Harambee Avenue  
Nairobi, KENYA

**(g) Our Contacts**

Telephone: (+254) 2229053  
E-mail : [sg@unesco.go.ke](mailto:sg@unesco.go.ke)  
Website: [www.unesco.go.ke](http://www.unesco.go.ke)

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**(h) Our Bankers**

1. Kenya Commercial  
Bank KICC Branch  
P. O. Box 30081-00100  
Nairobi
  
2. National Bank of Kenya  
Harambee Avenue Branch  
P O. Box 72866-00200  
Nairobi

**(i) Independent Auditors**


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

**(j) Principal Legal Adviser**


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

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**THE BOARD MEMBERS OF THE COMMISSION**

| Ref. | Directors  | Details   |
|------|--|---|
| 1.   | <p><b>Dr. Misigo Amatsimbi</b></p>  <p><b>Board of Commission Chair</b></p> <p><b>DoA: 24<sup>th</sup> June 2019 - to date</b></p> | <p><b>Date of Birth:</b> 18<sup>th</sup> August, 1967<br/> <b>Chairperson:</b> Kenya National Commission for UNESCO</p> <p><b>Background</b><br/> <b>Dr. Misigo Amatsimbi</b>, holds PhD, MA and BA from the University of Nairobi and has undertaken several governance courses from various institutions. His work experience spans over twenty years in different spheres.<br/> He has been a university lecturer for twenty-four years and been involved in research, administration, consultancy and PhD/MA thesis supervision and publishing. He has also undertaken several responsibilities at national level which include being a member of the taskforce that drafted the National Lottery Bill, made Amendments to the Betting Lotteries and Gaming Act, CAP 131 Laws of Kenya prepared a draft National and Gaming Policy (2011-2012) and appointed as Board Member, Kenya National Library Service Board (2012-2014). Dr. Misigo, has also been Chairperson, Governing Council (Board) of</p> |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**


|           |  |   |
|-----------|--|---|
|           |  | <p>Multimedia University of Kenya (2013-2017); Chairperson, Taskforce on Devolution Policy that was mandated to develop Kenya’s National Policy on Devolution(2015-2017). Currently, he is serving as thematic head, Conflict and Peace Studies Unit and Senior Lecturer, Department of History and Archaeology, University of Nairobi.</p>   |
| <p>2.</p> | <p><b>Prof. Collette A. Suda, PhD, FKNAS, CBS</b></p>  <p><b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth:</b> July 1957</p> <p><b>Chairperson of Governance, Strategy and Programmes Committee of the Board</b></p> <p><b>Background</b><br/>         Prof. Collette A. Suda, PhD, FKNAS, CBS, is currently the Principal Secretary (PS), State Department for Gender, Ministry of Public Service and Gender. She is the former Chief Administrative Secretary (CAS) and PS, State Department for University Education and Research, Ministry of Education; CAS, Ministry of Energy; Principal Secretary for University Education, Ministry of Education; Principal Secretary, State Department for Science and Technology, Ministry of Education; Secretary for Gender and Social Development, Ministry of Gender, Children and Social Development; Director, Institute of African Studies; and Director, Board</p> |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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|  |  | <p>of Common Undergraduate Courses, University of Nairobi.</p> <p>She also served as an external examiner, member of the National Commission on Gender and Development as well as the Advisory Board of Women Enterprise Fund, Ministry of Gender, Children and Social Development. She is currently the Chairperson of the Governing Board of African Institute for Capacity Development (AICAD).</p> <p>Prof. Suda, a full Professor of Sociology at the Institute of African Studies, University of Nairobi, is a Fellow of the Kenya National Academy of Sciences (FKNAS). She has a PhD in Rural Sociology, M.Sc. in Rural Sociology and M.Sc. in Community Development from the University of Nairobi. Prof. Suda has extensive research experience as principal investigator in gender, family studies, social change and sustainable rural development. She has published widely in international scholarly and peer referred journals and co-authored a book.</p> <p>On October 4<sup>th</sup>, 2007, she delivered her inaugural lecture at the University of Nairobi, entitled: <b>“Formal monogamy” and informal polygyny in Parallel: African Family Traditions in Transition</b>”.</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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| <p>3.</p> | <p><b>Prof. Grace Bunyi</b></p>  <p><b>Chair, Audit and Risk Committee</b></p> <p><b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth:</b> 19<sup>th</sup> October, 1949</p> <p><b>Chairperson of Finance and Resource Mobilization Committee of the Board</b></p> <p><b>Background</b><br/> <b>Prof. Grace Bunyi</b> holds a PhD degree in curriculum studies with a focus on language in education from the University of Toronto, Canada, a master’s degree in Teacher Education from Kenyatta University and BA degree, Education Option from University of Nairobi.</p> <p>Prof Bunyi is a career lecturer and researcher at Kenyatta University. She has also undertaken many education consultancies for local and international organizations and agencies. She is currently serving as Registrar Corporate Affairs, Kenyatta University; Chair, Department of Education Management Policy and Curriculum Studies; and Coordinator of the Post Graduate Diploma in Education and Content Enhancement Programmes. She is also the Chairperson and Board Member of the Women Educational Researchers of Kenya (WERK) and is a member of the Governing Council of Kiriri Women’s University of Science and Technology.</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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|-----------|--|---|
|           | <p><b>Mr. Patrick Ochich</b></p>   | <p><b>Date of Birth:</b> 9<sup>th</sup> October, 1959</p>   |
| <p>4.</p> | <div data-bbox="391 504 829 1012" data-label="Image"> </div> <p><b>Chair, Governance, Strategy and Policy Committee</b></p> <p><b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Chairman of Audit, Risk and Compliance Committee of the Board</b></p> <p><b>Background</b><br/> <b>Mr. Patrick Ochich</b> holds a M.Ed degree in Measurement and Evaluation (UoN) and B.Ed. He has attended training at the Kenya School of Government for Strategic Leadership Development (SLDP) and Senior Management (SMC). Internationally, he trained at the University of Cambridge Assessment Network in the United Kingdom on Public Examinations Development and Administration.</p> <p>Mr Ochich has worked for over twenty-five years (25) and currently, is the Director, Test Development at the Kenya National Examinations Council, where he has worked since August 2015. He has served in the Teachers Service Commission for 17 years, where he held various positions in several high schools and national polytechnics. He has also served as a Senior Research Officer at the Kenya Institute of Curriculum Development and has participated, facilitated and presented papers in local and international educational assessment workshops and conferences.</p> |


**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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| 5. | <p><b>Mary Cheptum Rotich (Mrs)</b></p>  <p><b>Chair, Finance, Resource Mobilization and Establishment Committee</b></p> <p><b>DoA: From 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth:</b> 16<sup>th</sup> August, 1962</p> <p><b>Chairperson, Human Resource and Establishment Committee</b></p> <p><b>Background</b><br/> <b>Mrs. Mary Rotich</b> holds a Master of Education degree in Management and Policy Studies from the University of Bristol (UK); Bachelor of Education degree from Kenyatta University; Certificate in Leadership in Information Communication Technology from Global e-School and Community Initiative (GESCI). She has undertaken local and international trainings in: Strategic leadership, Change Management, Risk Management among others including Corporate Governance, and Emotional Intelligence.</p> <p>Mr. Rotich has thirty-three (33) years of work experience in the teaching service, with 23 years at management level, having risen through the ranks from a high school teacher and later joined the Teacher Service Commission Secretariat. Currently serve as the Director in charge of Field Services responsible for the implementation of the Commission’s decentralized functions. She has participated in the Commission’s policy development, negotiations, budgeting, and strategic planning throughout the years. As part of work, she served as a Council member of a</p> |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

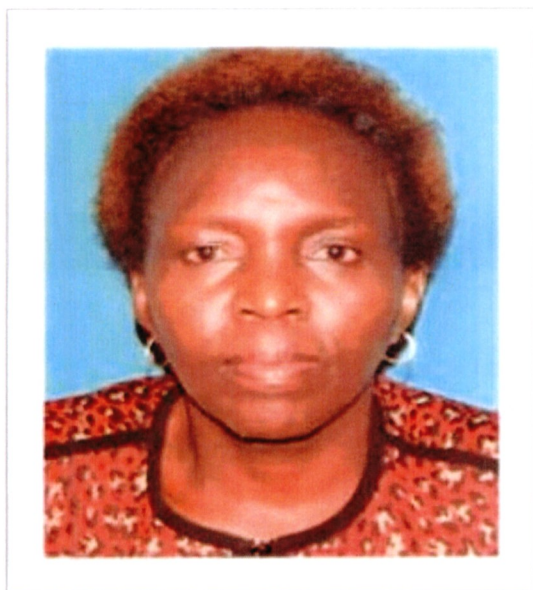
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|           |   | <p>university and an alternate board member representing the Teachers Service Commission. She is also a member of Kenya Association for Public Administration and Management (KAPAM).</p>   |
| <p>6.</p> | <p><b>Mr. George Kariuki</b></p>  <p><b>Alternate Member</b></p> <p><b>DoA: 12<sup>th</sup> February 2017 - 12<sup>th</sup> February 2021</b></p> | <p><b>Date of Birth: October 1969</b></p> <p><b>Background</b><br/> <b>Mr. George Kariuki</b> holds a BSc degree in Statistics and Computer Science (JKUAT). He was Accredited Fellow by the Macroeconomics and Financial Management Institute of Eastern and Southern Africa (MEFMI), a regional capacity building institution.</p> <p>Mr. Kariuki has twenty-three years of experience having worked at the Forestry Department, Ministry of Environment and was responsible for the management of the Forestry Information Systems (FIS). He has also worked in the Fiscal and Monetary Affairs Department, Ministry of Finance, where he was involved in automation of the budgetary processes within the department. He participated in the rollout of the Integrated Payroll and Personnel Database (IPPD) and worked in Debt Management Department as an Administrator for the National Debt Database. He has also served as the Head of ICT Unit in the Ministry of</p> |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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|    |   | Nairobi Metropolitan and currently, is the Head of ICT in the Public Debt Management Office (PDMO).   |
| 7. | <p><b>Ms. Esther Wanjau</b></p>  <p><b>DoA: 12<sup>th</sup> February 2017 - 12<sup>th</sup> February 2021</b></p> | <p><b>Date of Birth:</b> 27<sup>th</sup> April, 1965</p> <p><b>Education Background</b></p> <p>Ms. Esther Wanjau holds a MSc degree in Management &amp; Information Systems (University of Manchester) and a BSc degree in Mathematics and Computer Science (UoN).</p> <p><b>Work Experience:</b></p> <p>She has over twenty-five years' experience in the civil service. She has worked at the National Treasury as an ICT Officer before moving to the Directorate of Personnel Management in the same capacity. She has also worked in the Ministry of Foreign Affairs and Ministry of Information, Communication and Technology as the Head of ICT and later moved to the Department of Information in the same ministry, where she is serving as the Deputy Director of Information.</p> |
| 8. | <p><b>Ms Josephine Muriuki</b></p>  | <p><b>Date of Birth:</b> 13<sup>th</sup> October, 1959</p> <p><b>Education Background</b></p> <p>Ms. Muriuki has a MA degree in Psychological Counselling (Daystar University); a BA in Sociology and Political Science (UoN) and Higher Diploma in Psychological Counselling</p>   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**DoA: 12<sup>th</sup> February 2017 - 12<sup>th</sup> February 2021**




(Kenya Institute of Psychological Counselling-Methodist University). She also trained in Strategic Leadership Development and Project Planning (Kenya School of Government). She has attended project planning, leadership management training, professional and technical training in areas of social development/ social protection and safety nets, both in and outside Kenya.


**Work Experience:**

Ms. Muriuki has over twenty-five years of experience and is the Director of Social Development, a post she has held from April 2017. Since 1982, she has worked in various capacities both at the District (Sub County) and Headquarters. She coordinated the development and implementation of policies and strategies for the protection and promotion of Persons with Disabilities, older persons, family and volunteerism. She has also participated in several projects. She has participated as the Head of Delegation or participant in various international and regional fora in the field of social development and in particular, those related to vulnerable groups such as Persons with Disabilities (PWDs), older persons and the youth.


**KENYA NATIONAL COMMISSION FOR UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

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|---|--|---|
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| 9 | <p style="text-align: center;"><b>CPA. Robert Osano</b></p> <div style="text-align: center;">  </div> <p><b>Alternate Member</b><br/><b>DoA: 12<sup>th</sup> February 2017 - 12<sup>th</sup> February 2021</b></p> | <p><b>Date of Birth:</b> 3<sup>rd</sup> February, 1978</p> <p><b>Education Background</b><br/>CPA Osano holds a MA degree in International Trade and Economic Cooperation (concentrating in Korean Economy) from Kyung Hee University, South Korea; BA (Economics) UoN and CPA (K).</p> <p><b>Work experience</b><br/>Mr. Osano has over fifteen years of experience in the public service, having worked in the Treasury as an ICT Officer and rose to the position of Chief ICT Officer. He has also served as Director of Budget, Kiambu County and is currently posted to the State Department of Early Learning and Basic Education under the Ministry of Education.</p> |


**KENYA NATIONAL COMMISSION FOR UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

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| <p>10.</p> | <p><b>Mr. Charles Onyango Wambia</b></p>  <p><b>Alternate Member</b><br/><b>DoA: 12<sup>th</sup> February 2017 - 12<sup>th</sup> February 2021</b></p> | <p><b>Born on:</b> 30<sup>th</sup> March, 1965.</p> <p><b>Education Background</b><br/>Mr. Wambia holds a MBA degree (HRD Specialisation) Moi University; BA degree from UoN ; Executive Diploma in Financial Management ,KCA University; Strategic Leadership Development Programme (KSG) and is currently undertaking a PhD on Leadership and Governance at Jomo Kenyatta University.</p> <p><b>Work Experience:</b><br/>Mr. Wambia joined Public Service in 1990 as an Executive Officer II and served in Mombasa and Kilifi counties rising to the rank of Chief Gaming Officer in Malindi. He has served as Deputy Director Gaming, Betting Control and Licensing Board, (Ministry of Home Affairs); Director Gaming; acting Director of Administration in the State Department of Correctional Services; and Director of Administration, State Department of Culture and Heritage in the Ministry of Sports Culture and Heritage.</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

|     |   |   |
|-----|---|---|
| 11. | <p><b>Dr. Kiprop Lagat</b></p>  <p><b>Alternate Member</b><br/> <b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth: 31<sup>st</sup> July, 1970</b></p> <p><b>Background</b><br/> Dr. Kiprop Lagat is the Director of Culture in the Ministry of Sports, Culture and Heritage. He holds a PhD in Anthropology, master’s degree in Museology from the University of East Anglia, United Kingdom and bachelor’s degree in Anthropology from the University of Nairobi.</p> <p>Dr. Lagat has over twenty years of experience in the heritage sector and has participated in numerous projects focused on the research, documentation, preservation and curation of cultural practices and their associated heritage collections. He has previously worked as the Assistant Director in charge of the Nairobi National Museum and as a Principal Research Scientist in the Department of Cultural Heritage at the National Museums of Kenya. As Director of Culture, his responsibility is mainly to coordinate policies and programmes aimed at the preservation, promotion, and revitalization of Kenya’s rich and diverse cultural heritage resources for nationhood and sustainable development.</p> <p>Dr. Lagat has written and published on the arts and cultures of the people of Eastern Africa as well as processes of memorialization. One of his most recent publications is entitled “The Artist Stimulus Programme:</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

|     |   |  |
|-----|---|--|
|     |   | <p>Cushioning the Cultural and Creative Industry Sector from the Adverse Effects of Coronavirus Pandemic.” <b>Jahazi</b>, Vol. 9, Issue 1, (2021): 55-60.</p> <p>Dr. Langat has also served in leadership roles. Between 2016 and 2017, he served as an Alternate Board Member of the National Museums of Kenya and is currently a Council Member of the Kenya Cultural Centre. He is also a previous Committee Member of the International Council of Museum’s Committee for Collecting (ICOM – COMCOL).</p>  |
| 12. | <p><b>Mr. Andrew Nyawango Opiyo</b></p>  <p><b>Alternate Member</b><br/> <b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth: 27<sup>th</sup> December, 1967</b></p> <p><b>Background</b><br/> <b>Andrew Nyawango Opiyo</b> is a certified Project Management Professional (PMP) and Information Technology Infrastructure Library (ITIL) professional. He is a member of Information Technology Services Management (ITSM), Project Management Institute (PMI) and Information Systems Audit and Control Association (ISACA). Mr. Opiyo is a holder of Master of Science Information Technology, Moi University; Postgraduate Diploma in Computer Science; and Bachelor of Science (Mathematics and Computer Science) both from the University of Nairobi.</p> |


**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

|  |  |   |
|--|--|---|
|  |  | <p>He has worked in the Ministry of Finance (The National Treasury) from 1991 to 2016 where he rose through the ranks, from a Systems Analyst/Programmer to the Assistant Director ICT, where he headed the ICT Division. From September 2016 to-date, he has been working in the Ministry of ICT, Innovation and Youth Affairs as the Deputy Director ICT in charge of ICT Shared Services which include Infrastructure, e-Government Systems and Emerging technologies. Mr. Opiyo has been involved in the implementation of ICT systems (infrastructure and information systems). He is widely experienced in systems analysis and development including programming, systems configurations, operating systems management and network installation and management. Systems implemented include ERPs such as Oracle E-Business Suite (Integrate Finance Management Information System- IFMIS), Pensions Management Information System – PMIS, National Optic Fibre Backbone Infrastructure – NOFBI including last mile connectivity among other e-Government services.</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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| <p>13.</p> | <p><b>Dr. Silvester Ohene Mulambe</b></p>  <p><b>Alternate Member</b><br/> <b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth: 3<sup>rd</sup> March, 1962</b></p> <p><b>Background</b><br/> Dr. Silvester Ohene Mulambe holds a Doctor of Philosophy (Education administration) degree from Moi University, a Master of Philosophy (Education Administration and Management) from Moi University, and BEd specializing in chemistry and biology subjects. Dr. Mulambe has attended several trainings including Transformational Leadership, Strategic Management Leadership and aResult Based Management among others. Dr. Mulambe's work experience spans over thirty years starting as a high school teacher to Assistant Lecturer, Inspector of Schools, Education Officer, Deputy Director of Education to Director Policy, Partnerships and East African Community Affairs at the Ministry of Education, where he currently serves. Dr. Mulambe has also published in international journals. Some of his publications include: <i>School Factors Influencing the Adoption of Physics SMASSE Teaching Skills by Physics Teachers in Secondary Schools in Kenya</i>. (American Scientific Research Journal for Engineering, Technology and Sciences (ASRJETS), <i>Teacher Factors Influencing the Adoption of Physics SMASSE Teaching Skills by Physics Teachers in Secondary Schools in Kenya</i>. (ISTE-Journal of Education and practice) and <i>Role of</i></p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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|           |   | <p><i>Leadership in Performance of Primary Schools in Kenya: A Case of Mombasa District.</i> (Asian Society of Business and Commerce Research, Vol. 2, Issue no 3; Nov 2012 (pg21-36).</p>   |
| <p>14</p> | <p><b>Dr. Kennedy O. Pambo</b></p>  <p><b>Alternate Member</b></p> <p><b>DoA: 12<sup>th</sup> February 2021 – to date</b></p> | <p><b>Date of Birth: 1<sup>st</sup> June, 1984</b></p> <p><b>Background</b></p> <p>Dr. Pambo holds MSc and BSc degrees from the University of Nairobi, PhD degree in Agricultural and Applied Economics from Jomo Kenyatta University of Agriculture and Technology and an Advanced Certificate in Public Policy Analysis, jointly by the Kenya School of Monetary Studies and Strathmore Business School. He has also undertaken several governance and professional courses from various institutions, including Senior Management Course, Capital Markets Professional Certificate Course, International Central Banking Course, Effective Oversight of Financial Markets Infrastructures, Trade Policy Analysis with a Focus on CGE Modelling, Macro-Fiscal Analysis and Time-Series Forecasting.</p> <p>Dr. Pambo is a financial services sector expert and Senior Economist at the Directorate of Budget, Fiscal and Economic Affairs at the National Treasury and Planning. Currently, Dr. Pambo is serving as a joint Secretary to the Taskforce mandated to operationalize the Social Protection Fund for Kenya, in response to the social security challenges that include, providing disability</p> |


**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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|  |  | <p>coverage, family benefits, and protection of households from absolute poverty. He is also a joint Secretary to the Inter-agency Taskforce that has been mandated to operationalize the Land Settlement Fund for Kenya, mainly to facilitate direct support for equitable human resource development, provide special programmes in support of the landless poor and the poor who are vulnerable and excluded from economic development and involve the private sector actively as partners of economic growth and nation building. Moreover, Dr. Pambo is a joint Secretary to the Interagency Taskforce which is mandated to operationalize the Biashara Kenya Fund by consolidating all other national affirmative action Funds to increase efficiency, resolve overlaps, duplication and or contradictions in the mandates of the consolidated Funds and to achieve economies of scale. Finally, Dr. Pambo is a Member of the Taskforce on Disaster Risk Management which is currently developing Kenya's Disaster Risks Financing Strategy to provide effective and reliable funding during emergency response.</p> <p>He has vast experience in public finance management and policy and is well published in his areas of expertise.</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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| 14. | <p><b>Dr. Evangeline Njoka, MBS</b></p>  <p><b>Secretary General/Chief Executive Officer<br/>Secretary to the Board</b></p> | <p><b>Date of Birth: 3<sup>rd</sup> June, 1960</b></p> <p><b>Background</b><br/><b>Dr. Evangeline Njoka</b> holds a PhD degree in Education from Durham University, United Kingdom; Masters degree in Education Management and Planning, University of Nairobi; a Post Graduate Diploma in Education, Catholic University of Eastern Africa, and Bachelor of Science degree, University of Nairobi.</p> <p>Dr. Njoka is specialized in Education and Corporate Management and has over thirty-four year's professional experience. She has served as a secondary school teacher under Teachers Service Commission and rose to become head of two secondary schools. She is currently serving as the Secretary General/CEO, Kenya National Commission for UNESCO. She has also published widely and presented many papers internationally, regionally and locally.</p> |
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**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**MANAGEMENT TEAM**



**Dr. Evangeline Njoka, MBS. PhD, MEd, BSc, PGDE**  
**Secretary General/CEO**



**Dr. James G. Njogu, HSC. PhD, MPhil,**  
**BSc**  
**DSG – Programmes**



**Dr. Joel Ongoto. PhD, MEd, Bed**  
**Ag. DSG, Research and Resource**  
**Mobilization and**  
**Director, Social and Human Sciences**  
**Programme**

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**Ms. Mary Kangethe. MEd, BEd,  
Director, Education Programme**



**Dr. Jaro Arero. PhD, MSc, BSc  
Director, Natural Sciences Programme**



**Mr. Julius Mwahunga. MA, MDS, BEd  
Ag. Director, Culture Programme**



**Ms. Angela Silima. MA, B.Ed  
Ag. Director, Communication &  
Information Programme**

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**Mr. David Otiato, CPA. MBA, BA**  
**Director, Corporate Services**



**Ms. Naomi Muiruri CPA. MBA, BCom**  
**Ag. Manager, Finance & Accounts**



**Mr. Kennedy Kiplagat. BA, MSc**  
**Supply Chain Management**



**Ms. Purity Wamuyu CPA. BCom. Ag.**  
**Manager, Internal Audit & Risk**  
**Assurance**

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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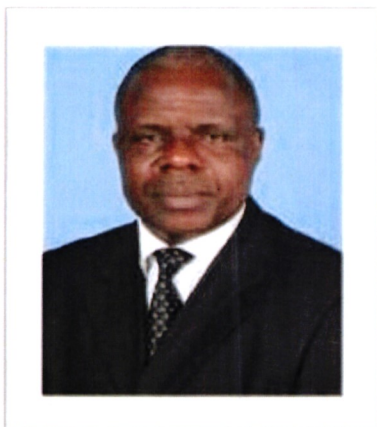


**Mr. Nicholas Kirwa, IHRM. LLB; HND-  
HRM.  
Ag. Head of Human Resource and  
Administration**

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**CHAIRMAN'S STATEMENT**



Dear KNATCOM Stakeholders,

On behalf of the Board of the Kenya National Commission for UNESCO (KNATCOM), I am pleased to present to you the annual report and financial statements for the period ended 30<sup>th</sup> June 2021. I wish to thank the management for preparing this report and financial statements and note that they are prepared in full compliance with International Public Sector Accounting Standards (IPSAS) and as guided by the Public Sector Accounting Standards Board.

I wish to state that the Board is committed to ensuring the Commission effectively articulates all the functions as provided in the KNATCOM Act 2013. Indeed, during this reporting period, the Commission was able to undertake activities aligned to; the mandate of the Commission and the Strategic Plan 2019-2023, the Government Big Four Agenda and Vision 2030, the Africa Agenda 2063, and SDGs despite COVID-19 challenges. These activities are aimed at promoting education and science for peace and sustainable development; standards and best practices on inclusive social development, intercultural dialogue and ethical principles; heritage and creativity for peace and sustainable development; and freedom of expression, media development, and access to information and knowledge. The Commission was also involved in activities aimed at enhancing its visibility. To support the generation and mobilization of more financial resources, relevant policies were developed. For efficient and effective implementation of these activities, the Commission undertook corporate management activities that included addressing human resource capacity, infrastructural development, and improvement of operating procedures. This has been achieved through initial implementation of the Human Resource instruments approved in August 2019, refurbishment of the 14<sup>th</sup> floor offices that will accommodate a modern resource centre for the Commission, modernizing the Information Technology infrastructure, development of appropriate policies for efficient and effective citizen service delivery, embracing risk management and reporting, among others.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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Among the key milestones attained during the reporting period was the Commission's inaugural KNATCOM Journal which is about to be launched. To serve better as an intellectual organization under the aegis of UNESCO, the Commission has subscribed to e-resources for knowledge sharing and dissemination with stakeholders.

I am happy that the Commission has made tremendous progress in the implementation of the Strategic Plan 2019-2023 by embracing technology for virtual engagement, among other innovative means to reach stakeholders, in the context of COVID-19 pandemic. The Commission adopts a strategic approach to stakeholder involvement and embraces working closely with both international, regional, and national stakeholders, to deliver on the Commission's mandate. This is done through an inbuilt mechanism of Programme and Expert Committees as well as collaborative engagement with Ministries, Departments and Agencies, County Governments, UNESCO Regional Office, UN agencies, global network of National Commissions for UNESCO and other partners. KNATCOM continues to enjoy a mutual and cordial relationship with stakeholders and is proactive in adhering to the Commissions Citizen Service Deliver Charter and the ISO Quality Management Systems (QMS) for quality services. In addition, the Commission is on course to soon get certification for the Information Security Management System (ISMS).

Despite the many achievements realised during the reporting period, KNATCOM faced challenges key among them the persistent understaffing. This has affected effective implementation of the Commission's mandate as envisaged. In addition, it has continued to operate from rented premises increasing operation costs. It is therefore the desire of the Commission to develop its own offices on government land. By operating from own premises, the Commission will substantially reduce its operational costs and enhance programme implementation. Regarding the challenge of understaffing and implementation of the approved Human Resource Instruments, the Commission looks forward for Government's support in recruitment of staff starting with replacement of those who have exited the Commission.

It is now seven (8) years since the Commission was established by an Act of Parliament in 2013 which means it is still young and struggling to reach its optimal operational level. Currently, there

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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are thirty-six (36) staff members out of the proposed ninety-four (94), according to the approved Staff Establishment. As a result of this, several critical offices are not operational, which limits delivery of services and meeting of critical legal requirements in line with Commission's mandate. For instance, the Commission has only one internal auditor, one procurement officer and one legal officer. The Board of the Commission is addressing this challenge by engaging the relevant offices including Treasury to approve and provide budgetary allocation for employment of critical staff prioritised through a five years' implementation plan/matrix of the approved human resource instruments. It is my hope that this challenge will be addresses and the Commission will continue to pursue its mandate despite the challenges posed by the COVID-19 pandemic. The lessons learned from the pandemic are however useful in building resilience and guiding the future of the Commission.

The Board of the Commission while appreciating support provided by the various government ministries and in particular the Ministry of Education and The National Treasury, stakeholders and partners nationally, regionally and international, commits to continue enhancing the positive impact of the Commission's programmes as well as enhancing its growth and visibility.

Finally, as I reiterate the Board's commitment to its oversight role, I wish to appreciate the support received from my fellow Board Members, the Secretary General/CEO, the KNATCOM Management team and staff of the Commission for efficient and effective delivery of services.



**Dr. Misigo Amatsimbi**  
**Chairman of the Board**

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**REPORT OF THE CHIEF EXECUTIVE OFFICER**



KNATCOM Stakeholders,

I wish to salute you all as I present the annual report and financial statements for the financial year ending 30<sup>th</sup> June 2021. At the outset, I wish to report that the Kenya National Commission for UNESCO (KNATCOM) plays a unique and critical role of strengthening the foundations of lasting peace, sustainable development, and intellectual collaboration. KNATCOM does this through its programmes that are aligned to UNESCO areas of competence namely; education, natural sciences, social and human sciences, culture, and communication and information. During the reporting period

KNATCOM has been able to achieve its mandate through intellectual collaboration and partnership with various stakeholders. In the performance of its functions, KNATCOM ensured that Kenya maximised and accrued benefits from its membership to UNESCO. In this regard, this annual report and the financial statements for the financial year ending June 30<sup>th</sup>, 2021, have been developed in compliance with Public Finance Management Act, 2012. The Report highlights key activities, successes, challenges faced, and proposes a way forward and future of the Commission.

During this reporting period, the Commission implemented programmes geared towards achievement of peace and sustainable development, the Big Four Agenda, Vision 2030, Africa Agenda 2063, and Sustainable Development Goals. As part of enhancing efficiency in service delivery, KNATCOM continued to support implementation of the Quality Management System (QMS) modelled on the ISO 9001:2015 International Standard. The Commission also implemented activities to support certification under ISO 27001:2013 International Standard which addresses issue of Information Security.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

In its service to Kenya, the Commission undertook activities in the directorates of programmes, and research and resource mobilization, as well as in the corporate department, which are presented below.

**Directorate of Programmes**

The Directorate of programmes coordinates activities of the five UNESCO areas of competence which include education, natural sciences, social and human sciences, culture, and communication and information. The activities that were undertaken by the five programmes are as presented here below:

***a) Education Programme***

The Commission's Education programme promotes values, attitudes and behaviours that empower learners to be proactive contributors to a more just, equal, peaceful, and sustainable society. The education programme activities were guided by the education objectives as set out in the KNATCOM Strategic Plan, Big 4 Agenda, Nation Education Sector Plan (NESP 2018-2022) and other national strategy instruments. During the reporting period, the programme implemented activities aimed at promoting peace through quality and inclusive education for sustainable development.



The TVET Committee during the development of the Guidelines for Mainstreaming ESD and GCED in Kenyan TVET Institutions held at Juja

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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Key interventions included capacity building for education officers, institutional administrators, and Associated Schools Project Network (ASPNet) patrons on peace, Global Citizenship Education (GCED) and Education for Sustainable Development (ESD). Three forums were organized on knowledge sharing on peace, GCED and ESD and dissemination of best practices; organized advocacy and publicity forums on peace and sustainable development in collaboration with Child Fund, Zuka Football, and the KNATCOM's social and human sciences and communication and information programmes; collaborated with Finland on strengthening ASPnet institutions for Teacher Training Institutions; identified 12 schools to benefit from the Ministry of Education-UNESCO-Huawei schools' connectivity initiative; conducted capacity building for Early Childhood Education (ECDE) teachers and Special Needs Education (SNE) Teachers on ICT; trained teachers working with children and adults in conflict with the law on pedagogical and andragogy skills; trained teachers and community champions on psychosocial support and child protection; and developed publications on UNESCO education thematic areas. A policy brief on addressing Female Genital Mutilation (FGM) in Kajiado and Narok Counties was developed and printed; conducted Out of School Children Study Children (OOSCS) in Kenya in collaboration with UNESCO, UNICEF and MoE; data collected, entered and analysed under the Responses to Educational Disruption (REDS) Survey in collaboration with UNESCO and MoE; monitoring and reporting framework on SDG 4 Education, 2030 agenda, CESA 2016-2025 meetings were held virtually with the objective of developing and operationalization monitoring guidelines; and induction of the Education Programme and Expert Committee.

***b) Natural Science Programme***

Under the Natural science programme, the Commission was able to sensitize approximately 500,000 students on Science, Technology, Engineering and Mathematics (STEM). This high number was attained virtually using radio – KBC English Service and Community radios in the context of COVID-19 pandemic. During the March – May 2021 schools' holidays, the programme also trained 41 TVET trainers and conducted a tracer study on the impacts of STEM mentorship programme on STEM uptake that was conducted in collaboration with UNESCO. In collaboration with UNESCO, twelve (12) STEM teachers were trained as Master Robotics and Artificial Intelligence trainers. The programme also sensitized 185 Indian Ocean stakeholders on the use of

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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oceans for sustainable development. A draft Management Plan, website and signages for the Baringo Geopark were developed; sensitization workshop was held for 28 Stakeholders targeting Lake Victoria basin ecosystem of Kisumu, Kakamega and Homa Bay Counties and the Man and the Biosphere (MAB) National Committee visited Ndere Island National Park, Kakamega Forest National Reserve and Ruma National Park to assess their potential to be considered for nomination as Biosphere Reserves. Two (2) Biosphere Reserves Mt. Kenya Lewa and Mt. Kulal Biosphere reserves were branded and 54 community participants living around Amboseli Biosphere reserve trained on the concept of Biosphere Reserve. The programme trained and provided technical support to institutional managers of UNESCO Global Geoparks, Biosphere Reserves and freshwater resources and UNESCO Category II centre on ground water resources and UNESCO Category II on ground water and UNESCO special Envoy for Water in Africa where 100 participants were trained on ground water conservation and management. The programme also organized an international symposium for Mt. Elgon Biosphere Reserve where 80 participants attended.



Participants during a sensitization workshop that brought together stakeholders from the Amboseli Biosphere Reserve held at Kibos Slopes Resort, Loitoktok

***c) Social and Human Sciences Programme***

The main objective of the Social and Human Sciences (SHS) programme is to promote inclusive social development, intercultural dialogue for rapprochement of cultures, and promotion of ethical principles. To enhance ethics and to foster peace and sustainable development, KNATCOM

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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through the programme conducted capacity building workshops for 116 UNESCO Club members and 63 UNESCO clubs' patrons. The Commission was also able to conduct capacity building workshops for 68 youth on civic engagement, values and leadership in collaboration with Kenya School of Government, Centre for Multiparty Democracy and New Humanity. The Commission trained 130 youth from Bungoma and Busia counties on entrepreneurship under the STEP4Y programme. To further promote youth empowerment, 50 youth forum members were trained and facilitate to produce an audio and video song that sensitises the public on the dangers and effects of COVID19. On sports development, 247 sports stakeholders were sensitized in collaboration with University of Nairobi, Kenyatta University and Mount Kenya University.



Dr. Evangeline Njoka with SHS Programme Officers during the induction workshop for SHS Programme and Experts Committee members held in February 2021

KNATCOM marked the International Day of Sports in collaboration with UNESCO, GIZ and County Government of Elgeyo Marakwet and trained 80 Hospital Ethics Committee members. The Commission also trained 58 Institutional Research Ethics Committee members and conducted a psychosocial and sports activity targeting children in Dandora. Further, the Commission donated foods stuff and other materials to Cerebral Palsy Society of Kenya and to children at Kenyatta National Hospital Ward affected by cancer and spearheaded tree planting at the John Michuki Memorial Park. The Commission also developed a video on Futures Literacy (FL) that was showcased at the UNESCO Future Literacy Global Summit; k inducted 11 Programme and Expert

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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Committee members under the programme; supported the Intergovernmental Council (IGC) of the Management of Social Transformation Committee (MOST) representative to effectively participate in the IGC meetings; organized 2 workshops on General History of Africa (GHA) in collaboration with Kenya Institute of Curriculum Development (KICD) and MoE. In addition, KNATCOM developed a video documentary on Kenya's journey in the incorporation of GHA in Kenya with the supported by UNESCO. Another key activity was KNATCOM's support to MOE to develop the first ever Physical Education Policy for Kenya with funds from UNESCO through UNESCO participation programme and support from GIZ. the Commission supported the MoE.



Dr. Misigo Amatsimbi (seated second from left), Dr. Evangeline Njoka (seated far right) and Deputy Director, SHS Programme, Dr. Orpha Nyakundi (standing far right) with the Governor, Deputy Governor and County Executive members at Elgeyo Marakwet where they paid a courtesy call and discussed opportunities for partnership

***d) Culture Programme***

The overarching strategic objective of the culture programme is to promote awareness and appreciation of heritage and creativity for peace and sustainable development. During the FY 2020/2021, the Commission sensitized communities and stakeholders on appreciation, recognition and on the importance of management of heritage; conducted capacity building of stakeholders on safeguarding, preservation, and conservation of heritage in Kenya; promoted the visibility of heritage sites in Kenya; conducted awareness raising workshop for stakeholders on the ratification of the 2001 UNESCO Convention for the protection of the Underwater Cultural Heritage; and

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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sensitized stakeholders on preservation, documentation and promotion of endangered indigenous languages in Kenya. The Commission organized an activity on identification and digitization of cultural properties/elements; organized intercultural dialogue for purposes of peaceful existence and appreciation of cultural diversity; organized a national youth forum on topical issues to increase cultural values and ethics among the youth; sensitized stakeholders on the 2005 UNESCO Convention on protection and International Fund Cultural Diversity (IFCD) Recommendation on Status of the Artist; conducted a capacity building workshop for stakeholders for the promotion of culture and creative industries for sustainable development; conducted a capacity building for three counties on Creative Cities Network (UCCN) and support one to apply to Join UCCN and sensitized stakeholders on UNESCO Frameworks for Cultural Statistics; implemented a UNESCO participation programme project and preselected IFCD Projects for 2021 and lastly organized and participated in international culture conferences and seminars.



Emily Njeru, Deputy Director, Culture Programme (standing left) presenting trophies to winners of the Dhow Race during the Maulid Cultural Celebrations

***e) Communication and Information Programme***

In the financial year 2020/2021 the Communication and Information Programme implemented several activities in line with the approved programme work plan. The programme albeit with

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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challenges arising from the onset of the COVID-19 Pandemic was able to record several achievements. The Commission trained 93 media professionals on the UN Plan of action on the safety of journalists and the issue of impunity; co-organized forums on freedom of expression, access to information and media development; built capacity of community media in editorial formatting and content development where 28 media community participants were trained; conducted capacity building of youth on mobile application development where 115 youth were trained on mobile applications; conducted capacity building of preservation professionals on preservation of documentary heritage; co-ordinated identification of documentary heritage in the counties (Memory of the World); and engaged in forums to promote international cooperation in the field of Communication and Information.



Mildred Mwanzi (standing left) and Angela Silima, Ag. Director, CI Programme during a courtesy call to the Vice Chancellor, Rongo University

***DIRECTORATE OF RESEARCH AND RESOURCE MOBILIZATION***

The Directorate of Research and Resource Mobilization was established pursuant to section 4 (b, d, e, h and i) of the Kenya National Commission for UNESCO Act 2013 (Revised 2014) to coordinate partnerships, resource mobilization, research and consultancy and KNATCOM Resource Centre. During the reporting period following the approval of human resource instruments the Commission appointed an acting Deputy Secretary General to coordinate the activities of the Directorate

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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***a) Research and Consultancy***

During the reporting period two policies on research and on consultancy were developed. The operationalization of the KNATCOM Journal commenced by submitting applications for ISBN and ISSN numbers. A call for research articles was made, where various authors submitted articles in UNESCO areas of competence. Consultations were undertaken between KNATCOM and UNESCO Institute of Statistics as part of establishing and strengthening Kenya's National Statistical System. A capacity needs assessment for staff in research proposal writing, research ethics, research methodology, report writing, and research paper preparation was undertaken and calls for research funding, grants, and fellowships were disseminated.

***b) Resource Centre***

As part of KNATCOM's commitment to empowering Kenyans to access quality information in a clean and conducive environment, the Commission refurbished the 14<sup>th</sup> floor offices to establish a modern Resource Centre that addresses the current research needs of Kenyans during this reporting period. The Commission also subscribed to various electronics resources (e-resources) in UNESCO areas of competence and put in place processes to ensure purchase of an anti-plagiarism software to support processing of the journal articles submitted by various authors.

***c) Corporate Services Department***

The mandate of the Corporate Services Department is to coordinate Commission operations through provision of professional expertise in matters related to Human Capital, Administration, Finances, Accounting, ICT and Corporate Communication services. The Department is established pursuant to Section 2.1, 2.2, 2.3, 2.5, 2.6, 2.8, 2.12, 3.1, 3.3, 3.6, 4.0, 6.0 of the Mwongozo Code of Governance for State Corporations. The mandate of the Corporate Services Department is to support the functions of the Secretary General/CEO as stipulated under Section 17(3) of the KNATCOM Act, implemented, by the Human Resource and Administration, Finance and Accounts, ICT and Corporate Communication Divisions.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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***Human Resource and Administration Division***

During the reporting period, the Commission implemented a comprehensive benefits strategy, where all deserving personal emoluments were processed and paid out in time. The Commission was able to budget and implement various staff training programs aimed at developing and supporting the Commission's human capital. During the fiscal year, with support from the Secretary General, staff registered a welfare association with the Ministry of Labour which allows staff to contribute towards a kitty to cater for staff welfare issues like bereavements, graduations and weddings among others. This is a voluntary initiative, and majority of staff were able to join the Welfare. The Commission was also able to do the following: provide insurance covers for its staff which covered, Medical, Group Life and Personal Accident; supported both internship and attachment programmes to allow new graduates to acquire practical exposure in a real work environment; and in the last financial year, the Commission was able to engage five (5) interns and fifteen (15) on attachment.

***Finance and Accounts Division***

The Division is charged with ensuring prudent management of financial resources as per the KNATCOM Act Section 17 (3) b, and the reporting thereof within the existing legal framework of Section 72(1) of the Public Financial Management Act, 2012. This Financial Statement has been developed with major input from the Finance and Accounting Division.

***Information Communication Technology Division***

The ICT Division is responsible for the coordination and management of the ICT function to improve staff efficiency towards realization of the Commission's mandate pursuant to Government ICT Standards. The Commission was able to develop the ICT Policy to guide operations of the ICT. KNATCOM also installed CCTV cameras to enhance security, purchased and installed a server for the Commission, installed a HR Biometric Login System for the Commission and revamped the ICT cabling network. The Commission is pursuing certification under ISO 27001:2013 Information Security Management system (ISMS) in this FY.

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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Installation of 42U server cabinet and CCTV cameras



Structured cabling and trunking

***Corporate Communication Division***

During the reporting period the Corporate Communication Division reviewed Communication Policy which was approved, printed and disseminated to the Commission's officers to enhance the existing communication culture and standardize communication with internal and external stakeholders. CSR and Customer Service policies were developed, approved, and printed. The Division also acted as the secretariat for coordination of various policies for the Commission. All the policies that had been printed were disseminated to all Commission officers.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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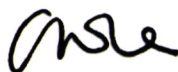
***Corporate Strategy and Planning Department***

The Department is established pursuant to Section 7.1, 7.2 and 8.3 of the Mwongozo Code of Governance for State Corporations and ensure that the Commission adopts and implements effective corporate strategies, strategic policy formulation and implementation, budget management, quality assurance, risk management coordination, performance management, monitoring & evaluation of projects and intellectual property management. This department has not been established but envisaged for the Financial Year 2021/2022 with the support of the Board, and clearance of National Treasury for recruitment.

The greatest challenge that faced the Commission was COVID-19 pandemic which greatly and adversely affected implementation of the Commission activities. The other major challenge was failure of the Commission to replace staff who had exited the Commission. The other challenge is the drastic reduction of the Commission budget despite its broad mandate. The Commission was however able to address the challenges by appointing staff on acting capacity to address the gaps caused by the understaffing. The Commission fully implemented the Ministry of Health guidelines on COVID-19 that involved purchase of masks, sanitizers and allowing some staff to work from home. KNATCOM has also prioritized its activities to ensure that only the most critical activities are undertaken by the Commission to address the budget cuts though this has not been easy as all planned activities are within the Strategic Plan 2019-2023.

Going into the future, the Commission hopes to have its budget allocation enhanced and to build a capacity building center that would also house its offices. It is also the wish of the Commission that it recruits adequate staff to effectively address the understaffing situation experienced now.

Thank you.



**Dr. Evangeline Njoka, MBS**  
**SECRETARY GENERAL/CEO**

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**STATEMENT OF KNATCOM'S PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2020/2021**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives. KNATCOM has eight (8) strategic issues within the current Strategic Plan for the FY 2019/2020- FY 2023/2024. These issues are as follows:

**Issue 1:** Inadequate mechanisms for promoting quality and inclusive education for peace and sustainable development.

**Issue 2:** Low uptake of STEM subjects, degraded environment and biodiversity loss is a threat to achieving peace and sustainable development.

**Issue 3:** Weak inclusive social development, intercultural dialogue for the rapprochement of cultures and ethical principles.

**Issue 4:** Inadequate awareness, appreciation, safeguarding, preservation and conservation of heritage and creativity.

**Issue 5:** Weak freedom of expression, media development and access to information.

**Issue 6:** Low visibility.

**Issue 7:** Inadequate financial resources.

**Issue 8:** Low human, physical and process capacities.

KNATCOM develops its annual work plans based on the above 8 issues. Assessment of the Commission's performance against its annual work plan is done on a quarterly basis. KNATCOM achieved its performance targets set for the FY 2020/2021 period for its 8 strategic issues, as indicated in the table below:

| <b>Strategic Issues</b>  | <b>Objective</b>                             | <b>Key Performance Indicators</b>                                      | <b>Activities</b>  | <b>Achievements</b>   |
|--|--|--|--|---|
| <b>Issue 1:</b><br>Inadequate mechanisms for promoting quality and | Champion Global Responsible Citizens through | No. of Education Officers, institutional administrators, Universities, | Conduct capacity building for education officers, institutional administrators and | 200 children reached and 110 University Staff out of the Annual target of 250 for |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues  | Objective                | Key Performance Indicators  | Activities  | Achievements  |
|---|--------------------------|---|---|---|
| inclusive education for peace and sustainable development | institutions of learning | ASPNet Patrons capacity built   | ASPNet patrons on peace, GCED and ESD   | the FY signifying 124% achievement.   |
|   |                          | No. of forums organised   | Organize knowledge sharing forums on peace, GCED and ESD and disseminate best practices   | Three (3) forums held out of the Annual target of 4 for the FY signifying 75% achievement. This was a PC activity.  |
|   |                          | No. of stakeholders reached for dissemination                         |   |   |
|   |                          | No. of advocacy and publicity forums on peace, GCED and ESD organized | Organize advocacy and publicity forums on peace and sustainable development   | One (1) forum held out of the Annual target of 1 forum for the FY in collaboration with Child Fund, Zuka Football, and the SHS and CI Programmes signifying a 100% achievement.   |
|   |                          | No. of collaborative engagements established                          | Increase the level of engagement for the 74 ASPnet Primary, Secondary, Technical Institutions and Teacher Training Institutions by promoting Global Citizen Education for Development (GCED), Education for Sustainable Development (ESD) and Peace education | 74 institutions were engaged through a collaboration established with Finland on strengthening ASPnet institutions in Kenya. This was an additional activity due to partnerships. |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective  | Key Performance Indicators  | Activities  | Achievements  |
|------------------|--|---|---|---|
|                  |  | No. of schools identified for connection to internet  | Connect 18 primary and secondary schools to internet under MoE-UNESCO-Huawei schools' connectivity initiative | Twelve (12) out of the 18 schools visited were identified for connectivity. This was an additional activity due to partnerships.  |
|                  | Foster Quality and Inclusive Lifelong Learning for all | No. of ECDE and SNE Teachers capacity built on ICT  | Conduct capacity building for ECDE teachers and SNE Teachers on ICT   | Twenty (20) teachers trained out of the Annual target of 30 teachers for the FY signifying a 67% achievement due to a shift in focus from ICT to psychosocial support owing to the effects of COVID 19. This was a PC activity. |
|                  |  | No. of pedagogical and andragogical skills training sessions for teachers working with children and adults in conflict with the law | Train teachers working with children and adults in conflict with the law on pedagogical and andragogy skills  | Seven (7) sessions on practicum held in collaboration with MKU out of the Annual target of 6 sessions for the FY signifying a 117% achievement.   |
|                  |  | No. of teachers and community champions trained   | Train teachers and community champions on psychosocial support and child protection                           | Forty-seven (47) teachers and 50 community champions trained with support from UNESCO IICBA.  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues   | Objective  | Key Performance Indicators   | Activities   | Achievements   |
|--|--|--|--|--|
|  | Knowledge generation, management and translation to advocate and inform policy development and implementation. | No. of symposia, workshops, forums, seminars, and conferences on UNESCO education thematic areas organized | Organize one symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas  | Three (3) forums held out of the Annual target of 1 forum for the FY signifying a 300% achievement in collaboration with universities. |
| No. of publications on UNESCO education thematic areas         |  | Develop one publication on UNESCO education thematic areas   | Four (4) draft papers developed signifying a 400% achievement.   |  |
| No. of Policy briefs   |  | Develop policy briefs to inform policy direction in Kenya on UNESCO education thematic areas               | One policy brief, on Addressing FGM in Kajiado and Narok Counties was developed and printed signifying a 100% achievement.   |  |
| No. of research carried out in UNESCO Education thematic areas |  | Carry out one research and disseminate findings on UNESCO education thematic areas                         | Three (3) research initiated two are complete and one ongoing.<br><br>One study on psychosocial effect of covid-19 on informal settlements primary schools in Nairobi<br><br>Desk review on Out of school children in Kenya in collaboration |  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators   | Activities   | Achievements  |
|------------------|---|--|--|---|
|                  |   |  |  | with MoE and UNESCO and UNICEF  |
|                  |   | No. of tools submitted   | Support Responses to Educational Disruption (REDS) Survey  | One survey-initiated data collected, entered and currently being analysed. Process carried out in collaboration with UNESCO and MoE. This will be finalised FY2021/2022 |
|                  | Enhance the implementation Education Agenda 2030 and Continental Education Strategy for Africa (CESA 2016-25) | No. of meetings held   | Develop and operationalize a monitoring and reporting framework on SDG 4 Education, 2030 agenda, CESA 2016-25                      | Seven (7) meetings were held virtually out of the Annual target of 2 meetings for the FY signifying a 350% achievement with the support of UNICEF.                      |
|                  |   | No. of Working Group meetings attended<br><br>No. of consultative meeting on GECM held amongst Group V Countries | Participate in the Working Group on Review of Global Education coordination Mechanism (GECM) Representing UNESCO Group V Countries | Five (5) working groups meetings and 2 consultative meetings for African countries held virtually.  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues   | Objective   | Key Performance Indicators   | Activities   | Achievements   |
|--|---|--|--|--|
|  |   | No. of members inducted  | Induct one Education Expert Committee                                      | Twenty-one (21) members of the education expert committee inducted on the functions and role of Education programme. This is done every three years for new members.   |
| <b>Issue 2:</b><br>Low uptake of Science, Technology, Engineering and Mathematics (STEM) subjects, degraded environment and biodiversity loss is a threat to achieving peace and sustainable development | Build capacity to enhance uptake of Basic Sciences, STI and Engineering | STEM students' sensitization reports<br><br>List of students sensitized<br><br>List of schools | Conduct sensitization camps in STEM subjects for secondary school students | Approximately 500,000 students reached out of the 400 Annual target for the FY signifying a 125,000% achievement. This overachievement was due to the utilization of radio – KBC English service and community radios during the March – May 2021 schools' holidays. |
|  |   | Activity report<br><br>List of facilitators<br><br>List of participants                        | Conduct capacity building of TVET trainers                                 | Forty-one (41) TVET trainers trained out of the Annual target of 40 for the FY signifying a 103% achievement. The 41 participants were drawn from 30 different National  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators                                  | Activities   | Achievements   |
|------------------|---|---|--|--|
|                  |   |   |  | Polytechnics, Technical and Vocational Education and Training Institutes. This was a PC activity.  |
|                  |   | Survey questionnaire<br>Survey report                       | Conduct tracer studies on the impacts of STEM mentorship programme on STEM uptake              | One (1) tracer study conducted on the impacts of STEM mentorship programme on STEM uptake in collaboration with UNESCO out of the 1 tracer study Annual target for the FY signifying a 100% achievement. |
|                  |   | Activity Report<br><br>No. of STEM teachers' capacity built | Conduct capacity building of STEM teachers   | Twelve (12) STEM teachers trained as Master Robotics and Artificial Intelligence trainers in collaboration with UNESCO out of the Annual target of 12 for the FY signifying a 150% achievement.          |
|                  | Enhance knowledge and capacity for protecting and sustainably | Activity Report<br><br>List of facilitators                 | Sensitize Indian Ocean relevant stakeholders on the use of oceans for sustainable development. | One hundred and eighty-five (185) community stakeholders sensitized out of the Annual target   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues                       | Objective  | Key Performance Indicators   | Activities  | Achievements  |
|--|--|--|---|---|
|  | managing the ocean and coasts  | List of participants<br><br>International Ocean Day celebrations Report  |   | of 50 for the FY signifying a 370% achievement. Activity was organized in collaboration with KMFRI, UNESCO IOC, TUM and Nature Conservancy. |
|  | Promote science for sustainable management of natural resources, disaster risk reduction and climate change action | 20% of the overall project implemented   | Establish a Geopark   | A draft Management Plan, website and signages for the Baringo Geopark was developed representing 25% of the overall project.                |
| 20% of the overall project implemented |  | Initiate establishment of an additional Biosphere Reserve in Kenya, a process that will take the entire duration of the strategic plan 2019-2023 | Initial sensitization workshop held for 28 Stakeholders in Kisumu targeting L. Victoria basin ecosystem of Kisumu, Kakamega and Homa Bay counties. MAB National Committee visited Ndere Island National Park, Kakamega Forest National Reserve and Ruma National Park to assess their potential to be |   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective | Key Performance Indicators                                      | Activities   | Achievements  |
|------------------|-----------|---|--|---|
|                  |           |   |  | considered for nomination as Biosphere Reserves.  |
|                  |           | No. of biosphere reserves and Geopark branded                   | Brand two Biosphere Reserves and Geopark   | Two (2) Biosphere Reserves branded for Mt. Kenya Lewa, and Mt. Kulal Biosphere reserves out of the Annual target of 2 signifying a 100% achievement.                                |
|                  |           | No. of community members sensitized                             | Sensitize communities living around UNESCO designated Biosphere Reserves and Geopark on utilization  | Fifty-four (54) community participants living around Amboseli Biosphere reserve were trained out of the Annual target of 30 for the FY signifying a 180% achievement.               |
|                  |           | Activity Report<br>List of facilitators<br>List of participants | Train and provide technical support to institutional managers of UNESCO Global Geopark, Biosphere Reserves and freshwater resources and UNESCO Category II centre on ground water resources and UNESCO | One hundred (100) participants trained on ground water conservation and management out of the Annual target of 40 for the FY signifying a 250% achievement. This was a PC activity. |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues  | Objective   | Key Performance Indicators  | Activities   | Achievements  |
|---|---|---|--|---|
|   |   |   | Category II on ground water and UNESCO special Envoy for Water in Africa                   |   |
|   |   | No. of Conferences, symposium, forums organized.<br><br>No. of participants | Organise one conferences, symposia and forums with a natural science related theme         | One International symposium for Mt. Elgon Biosphere Reserve was held with 80 participants attending in collaboration with Princeton University and Mt. Elgon Development Trust.   |
| <b>Issue 3:</b><br>Weak inclusive social development, intercultural dialogue for the rapprochement of cultures and ethical principles | Engage youth for a peaceful and participatory society | Activity report<br><br>No. of participants                                  | Capacity building of UNESCO Clubs patrons and members                                      | One hundred and sixteen (116) UNESCO club members and 63 UNESCO club's patron trained out of the Annual target of 50 members and patron for the FY signifying a 358% achievement. |
|   |   | Activity report<br><br>No. of participants                                  | Conduct a capacity building workshop for youth on leadership, values, and civic engagement | Sixty-eight (68) youth were capacity build on civic engagement, values and leadership in collaboration with KSG, CMD and New Humanity out of the 50                               |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators                                      | Activities  | Achievements  |
|------------------|---|---|---|---|
|                  |   |   |   | Annual target for the FY signifying a 136% achievement.   |
|                  |   | Activity report<br>No. of participants                          | Conduct a capacity building training on entrepreneurship under the Student Training on Entrepreneurship promotion (STEP 4Y) programme for youth in counties | One hundred and thirty (130) youth in Bungoma and Busia counties were trained on entrepreneurship out of the Annual target of 110 and 150 PC target for the FY signifying an 87% achievement. This was a PC activity. |
|                  |   | Activity report<br>Music Video                                  | Conduct leadership and civic engagement workshop for the UNESCO Youth Forum   | Fifty (50) youth forum members were trained, and they produced a song and music video to sensitise the public on the effects of COVID 19 out of the Annual target of 50 for the FY signifying a 100% achievement.     |
|                  | Enhance ethics and sports to foster peace and sustainable development goals | Activity report<br>No. of participants<br>Letters of invitation | Sensitize sports' stakeholders on the UNESCO Charter for Physical Education (P.E) and Physical Activity (PA) and Sports/International convention            | Two hundred and forty-seven (247) sports stakeholders were sensitized in collaboration with UoN, K. U and MKU out of the Annual target of 176 for the FY signifying a 140%  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective  | Key Performance Indicators  | Activities  | Achievements  |
|------------------|--|---|---|---|
|                  |  |   | against doping (2005).  | achievement. This was a PC activity.  |
|                  |  | Celebrate the International Day of Sports, Development and Peace              | Organize and celebrate the International Day for Sport  | One (1) event organized to celebrate the International Day of Sports, Development and Peace in collaboration with UNESCO, GiZ and County government of Elgeyo Marakwet signifying a 100% achievement. |
|                  |  | No. of Hospital Ethics Committee (HEC) members capacity built                 | Conduct a capacity building workshop for HEC members  | Eighty (80) HEC members were trained out of the Annual target of 50 for the FY signifying a 160% achievement.   |
|                  |  | No. of Institutional Research Ethics Committee (IRECs) members capacity built | Conduct a capacity building training for IREC members on Bioethics.   | Fifty-eight (58) IREC members trained out of the Annual target of 50 for the FY signifying a 116% achievement. This was a PC activity.  |
|                  | Promote best practices for equitable societies and sustainable development | Activity Report<br>Attendance List<br>Photos                                  | Organize four activities to mark the International Peace Day in the counties in collaboration with stakeholders | A psycho- social and Sport activity targeting 70 children in Dandora was held.<br><br>A webinar promoting   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective | Key Performance Indicators  | Activities   | Achievements   |
|------------------|-----------|-----------------------------|--|--|
|                  |           |                             |  | <p>dialogue on this year's theme was carried out with 90. Participants</p> <p>Dry foods stuff and other material donations made to Cerebral Palsy Society of Kenya and Kenyatta National Hospital Ward 1E.</p> <p>Tree planting at the John Michuki Memorial Park by the Chairman of the Board signifying 100% achievement.</p>      |
|                  |           | No. of advocacy Forums held | Hold advocacy forums on MOST, Futures Literacy and Inclusive Policy Labs | <p>Two (2) advocacy activities implemented as follows:<br/>           Development of a video on Futures Literacy (FL) to showcase at the UNESCO FL Summit. And participation of the Programme officers and DeKUT UNESCO Chair for FLL in the FLL Global Summit as Summit Guides and presenters. This was an additional activity.</p> |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators  | Activities   | Achievements  |
|------------------|---|---|--|---|
|                  |   | No. of programme and expert Committee meetings held, and members engaged in various programme activities. | Organize programme and expert committee meeting  | Eleven (11) of the 13 Programme and expert Committee members were induced on the functions and role of the SHS programme and several were individually engaged in the implementation of the Programme's workplan during the FY signifying 100% achievement. |
|                  |   | No of Meeting documents prepared  | Support Kenya's representative to the Intergovernmental Council (IGC) for Management of Social Transformations ( <i>MOST</i> ) to effectively participate in IGC MOST meetings | Supported the IGC to MOST Kenya representative to effectively participate in the IGC meetings held in March and June 2021   |
|                  | Enhance history and memory for intercultural dialogue | No. of workshops held<br><br>Activity Report  | Organize tow workshops for integration of General History of Africa (GHA) into the curriculum  | Two (2) workshops were held in collaboration with KICD and MoE in line with the Annual target of 2 workshop for the FY. In addition, a video documentary on Kenya's journey   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues  | Objective   | Key Performance Indicators   | Activities  | Achievements   |
|---|---|--|---|--|
|   |   |  |   | in the incorporation of GHA developed with the support of UNESCO signifying a 100% achievement.                                    |
| <b>Issue 4:</b><br>Inadequate awareness, appreciation, safeguarding, preservation and conservation of heritage and creativity | Improve Sustainable Management of Heritage in Kenya | No. of community members and stakeholders sensitized   | Sensitize communities and stakeholders on appreciation, recognition and on the importance of management of heritage         | Eighty-four (84) participants were trained out of the Annual target of 100 for the FY signifying an 84% achievement.               |
|   |   | No. of workshops held  | Conduct capacity building of stakeholders on safeguarding, preservation, and conservation of heritage in Kenya              | One (1) workshop for the Kaya Council of elders was held out of 1 workshop Annual target for the FY signifying a 100% achievement. |
|   |   | No. of heritage sites branded  | Promote the visibility of heritage sites in Kenya   | Five (5) heritage sites branded out of the 5 Annual target for the FY signifying a 100% achievement.                               |
|   |   | No. of stakeholders' capacity built on the value, significance and importance of protecting underwater cultural heritage | Conduct awareness raising workshop for stakeholders on the ratification of the 2001 UNESCO Convention for the protection of | Thirty-two (32) stakeholders sensitized out of the Annual target of 25 for the FY signifying a 128% achievement.                   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators   | Activities  | Achievements   |
|------------------|---|--|---|--|
|                  |   |  | the Underwater cultural Heritage  |  |
|                  |   | No. of stakeholders  | Sensitize 30 stakeholders on preservation, documentation and promotion of endangered indigenous languages in Kenya  | Thirty-two (32) stakeholders were sensitized and further twelve experts (12) were identified, and an expert workshop held to develop a dictionary App for the Waata language. The App was developed produced and shared. |
|                  |   | No. of properties/elements digitised                               | Identify and digitize cultural properties/elements  | Activity not undertaken due to late identification of digital heritage experts who are few globally.   |
|                  | Enhance intercultural dialogue and rapprochement of cultures in Kenya | Activity Reports<br>No. of Intercultural Dialogue forums organized | Organize two intercultural dialogue fora for purposes of peaceful existence and appreciation of cultural diversity. | Three (3) intercultural dialogue fora held out of the 2 Annual target for the FY signifying a 150% achievement.  |
|                  |   | No. of Youths sensitized   | Organize a national youth forum on topical issues to increase cultural values and ethics among the youth            | Forty-seven (47) youth were trained out of the Annual target of 100 for the FY signifying a 47% achievement. This low achievement  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective  | Key Performance Indicators   | Activities   | Achievements   |
|------------------|--|--|--|--|
|                  |  |  |  | was due to lack of funds.  |
|                  | Enhance capacities for promotion of culture & creative industries. | Activity Reports<br>No. of stakeholders sensitized.                    | Sensitize stakeholders on the 2005 UNESCO Convention on protection and IFCD, Recommendation on Status of the Artist        | One hundred and forty (140) stakeholders sensitized out of the Annual target of 50 for the FY in collaboration with UNESCO and CISP signifying 280% achievement.         |
|                  |  | Activity Reports<br>No. of stakeholders sensitized.                    | Conduct capacity building of stakeholders for the promotion of culture and creative industries for sustainable development | Sixty-five (65) stakeholders and 4 Jazz groups were sensitized out of the Annual target of 50 for the FY signifying a 138% achievement.                                  |
|                  |  | Activity Report<br>No. of county officials trained.                    | Conduct capacity building for three counties on Creative Cities Network UCCN and support one to apply to Join (UCCN        | Three (3) counties were trained out of the Annual target of 3 for the FY through the goodwill and interest of counties on UNESCO Networks signifying a 100% achievement. |
|                  |  | Activity Reports<br>No. of stakeholders trained on Culture Statistics. | Sensitize stakeholders on UNESCO Frameworks for Cultural Statistics  | Fifty (50) stakeholders from 15 counties were sensitized out of the Annual target of 6 counties for the FY signifying  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues   | Objective   | Key Performance Indicators                                  | Activities   | Achievements  |
|--|---|---|--|---|
|  |   |   |  | a 267% achievement.   |
|  |   | Report of the Participation Programme (PP) project          | Implementation of PP project   | Project fully implemented and the project report is finalized and is awaiting publication and dissemination.  |
|  |   | Activity Report<br>No. of projects preselected              | Preselection of IFCD Projects for 2021   | The activity is a delegated responsibility to NATCOMs by UNESCO. Thirteen (13) projects were evaluated and 3 preselected. This was a PC activity.   |
|  | Enhance Intellectual collaboration in culture                               | No. of Culture conferences/seminars organized and attended. | Organize and participate in culture international culture conferences and seminars.                          | The Programme officers participated in 2 conferences/seminars out of the Annual target of 2 for the FY signifying a 100% achievement.               |
| <b>Issue 5:</b><br>Weak freedom of expression, media development and access to information | Promote freedom of expression and information and the safety of journalists | No. of media professionals trained                          | Train 60 media professionals on the UN Plan of action on the safety of journalists and the issue of impunity | Ninety-three (93) media professionals were trained out of the Annual target of 60 for the FY signifying a 155% achievement. This was a PC activity. |
|  |   | M&E report  | Undertake a M & E to assess the  | Activity was not carried out due to   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators  | Activities  | Achievements   |
|------------------|---|---|---|--|
|                  |   |   | efficacy of the training Programmes on the UN Plan of Action on the Safety of Journalists | lack of funds It will be carried out in the next FY.   |
|                  |   | No. of forums engaged in.   | Co-organize forums on Freedom of expression, access to information and media development  | Five (5) forums were organized out of the Annual target of 5 for the FY signifying a 100% achievement.   |
|                  |   | No. of community media trained in editorial formatting and content development<br>Training report | Build the capacity of community media in editorial formatting and content development     | Twenty-eight (28) media community media participants were trained out of the Annual target of 23 for the FY signifying a 122% achievement. This was a PC activity.                                     |
|                  | Enhance the capacity of youth in innovative use of ICT for sustainable, knowledge-based development | Activity report<br>Attendance sheet (Screen shots)  | Conduct capacity building of youth on mobile application development                      | One hundred and fifteen (115) youth trained on mobile applications out of the Annual target of 60 for the FY signifying a 192% achievement. The activity was carried out in collaboration with UNESCO. |
|                  | Promote access to and preservation of information knowledge   | No. of preservation professionals trained on preservation of                                      | Conduct capacity building of preservation professionals on preservation of                | Eighteen (18) participants trained out of the Annual target of 100 for the FY signifying a 18%   |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective | Key Performance Indicators  | Activities  | Achievements   |
|------------------|-----------|---|---|--|
|                  |           | documentary heritage  | documentary heritage  | achievement. This low achievement was due to lack of funds.  |
|                  |           | Identification of documentary heritage in the counties strengthened | Co-ordinate identification of documentary heritage in the counties (Memory of the World)            | Seventeen (17) counties were reached out of the Annual target of 47 counties for the FY signifying a 36% achievement. This low achievement was due to lack of funds. |
|                  |           | Kenya's participation in forums                                     | Engage in forums to promote international cooperation in the field of Communication and Information | Participated in 5 forums out of the Annual target of 5 for the FY signifying a 100% achievement.   |
|                  |           | No. of meetings held, and experts engaged.                          | Hold regular Programme and Expert Committee Meetings  | The CI programme and experts committee was not inducted due to lack of funds. However, various experts in the programme were engaged other programme activities.     |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues           | Objective   | Key Performance Indicators                                  | Activities   | Achievements   |
|----------------------------|---|---|--|--|
| Issue 6:<br>Low visibility | Enhance the Communication strategy for the Commission | No of Communication strategies/Policies developed/ reviewed | Review and implement the Communication Strategy                  | Communication Policy was reviewed, approved and printed and disseminated to the Commission's officers to enhance the existing communication culture and standardize communication with internal and external stakeholders signifying a 100% achievement. |
|                            |   | No. of media appearances/ mentions                          | Media Briefings<br><br>Correspondence with journalists           | KNATCOM appeared in T.V, print and radio during the implementation of various activities.  |
|                            | Enhance the Commission's visibility                   | No of Policies/ strategies developed/ reviewed              | Develop and implement the Corporate Social Responsibility Policy | CSR and Communication Policies were developed, approved and printed. They were disseminated to all Commission officers.  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| <b>Strategic Issues</b>                           | <b>Objective</b>                                 | <b>Key Performance Indicators</b>                                    | <b>Activities</b>   | <b>Achievements</b>   |
|---|--|--|---|---|
| <b>Issue 7:</b><br>Inadequate financial resources | Enhance resource mobilization for the Commission | Develop a policy on Resource Mobilization                            | Develop a policy for Resource Mobilization  | Policy was developed signifying a 100% achievement of the target and operationalization of the Resource Mobilization Directorate.   |
|   |  | Operationalize the Directorate of Research and Resource Mobilization | Seek authorization from relevant agencies for recruitment<br><br>Appointment of officers in acting capacity | Letters written to the Head of Public Service and the National Treasury to approve recruitment in the new directorate<br>Two senior officers appointed in acting capacity in the new directorate. |
|   |  | No. of proposals produced in response to funding calls               | Develop 5 funding proposals in response to funding calls  | Five (5) funding proposals in response to funding calls developed and sent out by the Commission.   |
|   | Develop and implement a consultancy policy       | Develop a policy on Consultancy services                             | Develop a KNATCOM Consultancy Policy  | A policy on Consultancy was developed signifying a 100% achievement of the target.<br>Operationalization of the Consultancy department through the appointment of a                               |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues  | Objective   | Key Performance Indicators                                   | Activities   | Achievements  |
|---|---|--|--|---|
|   | Enhance partnership and collaboration towards resource mobilization | Develop a Partnership and Collaboration Policy               | Develop a partnership and Collaboration Policy   | senior officer in acting capacity to lead consultancy duties.<br>A partnership and Collaboration Policy was developed and approved to guide all officers in the Commission on partnerships and collaborations with various stakeholders. This signified a 100% achievement. |
|   |   | No. of partners and collaborations                           | Collaborate and partner in Commission activities   | Twelve (12) partnerships and collaboration established for implementation of specific activities. More partnership exits but did not have joint activities.   |
| <b>Issue 8:</b><br>Low human, physical and process capacities | Enhance the human resource capacity of the Commission Activities    | Human Resource Management Advisory Committee (HRMAC) Minutes | Develop and implement a human resource skills enhancement plans as discussed and advised by the HRMAC. | KNATCOM human resource skills enhancement plan developed and implemented. In addition, and in line with PC obligations, staff were trained on corruption prevention, disability, road safety and gender mainstreaming,  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators   | Activities   | Achievements  |
|------------------|---|--|--|---|
|                  |   |  |  | prevention of alcohol and drug abuse and on safety and security measures.<br><ul style="list-style-type: none"> <li>- KSG training</li> <li>- Other training</li> </ul> |
|                  | Payment of staff emoluments.                      | No. of payrolls produced in a timely manner as per the KNATCOM HR instruments          | Timely production and reproduction of payrolls periodically.   | Timely monthly payments to staff.   |
|                  | Payments of pensions and gratuity to staff.       | No. of pensions and gratuity paid.<br><br>Pension and gratuity captured in the payroll | Timely production and reproduction of payroll by-products periodically.  | Pensions and gratuity monthly payments made in a timely manner. No retiree or staff ending contract in the reporting period   |
|                  | Implementation of internship programme            | No. of interns engaged as per the Annual plans for the FY                              | Recruitment of interns in the FY as planned  | Five (5) interns engaged  |
|                  | Grievance Management and Labour Cases Settlements | No. of labour related grievances and court labour petitions settled                    | Resolve all labour related grievances and address ones that escalate to the courts by seeking prior approval from the Office of the Attorney General to engage external advocates. | 100% internal resolutions of staff grievances and court cases through professional settlement of labour disputes while protecting the interests of the Commission.      |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators                           | Activities   | Achievements  |
|------------------|---|--|--|---|
|                  | Staff welfare Management  | Insurance Covers for all Employees and vehicles      | Timely procure medical covers, group life and vehicle Insurances                                       | Timely procurement of the insurance covers;   |
|                  |   | No. of sensitization workshops carried               | Conduct one staff sensitization workshop on HIV/AIDS and   | One (1) sensitization workshop on HIV/AIDS prevention and lifestyle diseases prevention workshop as a PC target.  |
|                  | Improve ICT infrastructure to enable timely delivery of the Commission's services | No of staff facilitated with PC/Laptops and Internet | Provide PC/Laptops for all relevant officers, and internet services and ensure security of information | All staff supplied with PC/laptops Information security software, Network Cabling procured and installed to improve effectiveness and efficiency of ICT resources. The ICT Division continuously provided user support and training in a timely manner. |
|                  |   | No of times virtual platforms are utilized           | Procurement of Virtual platforms (Microsoft Teams and Zoom)  | Timely procurement of both platforms and their utilization  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective   | Key Performance Indicators       | Activities   | Achievements  |
|------------------|---|----------------------------------|--|---|
|                  |   |                                  | Setting up meetings and sharing links for virtual meetings with stakeholders                       | greatly supported the Commission to achieve its set targets especially in terms of its core mandate in the current context of COVID 19.   |
|                  | Procure office equipment, furniture, and vehicles                                       | No. of Office Equipment procured | Procurement and installation of Office Equipment   | Purchased Bulk Fillers for the Finance Division to enhance Information Security and maintain confidentiality and integrity of documents stored.   |
|                  | Improvement of the Work Environment   | Area of space refurbished        | Procurement of a refurbishment contractor and the execution of a contract.                         | Availability of conducive office spaces for the Commission's employees. Creation of space for a modernized Resource Centre to enhance the Commission's information dissemination functions. |
|                  | Implement and maintain the <b>ISO QMS</b> (International system Organization) Standards | ISO QMS Certification maintained | Carrying out internal audits. In line with ISO QMS<br><br>Coordinating surveillance audits by KEBS | Two (2) audits for QMS undertaken as planned for the reporting period. The Commission was ISO certified by KEBS in 2019. To Maintain this certification,                                    |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

| Strategic Issues | Objective  | Key Performance Indicators                                      | Activities                              | Achievements   |
|------------------|--|---|---|--|
|                  |  |   |   | KEBS carried out a surveillance audit in the FY and found that the Commission was effectively maintaining its QMS. KNATCOM remains ISO QMS certified |
|                  | Implement and maintain the <b>ISMS</b> (Information Security Management Systems) Standards | No. of Surveillance Audits and reports.<br><br>No of Trainings. | Carry out surveillance audit and report | Top management trained, all implementers/section heads trained on implementation and 5 ISMS auditors trained.  |

The Performance Contract core mandate targets, as indicated in the achievement's column of the table above, were derived from the Strategic Plan of the Commission, and they were incorporated into the Annual Workplans of various programmes, departments and divisions.

## **CORPORATE GOVERNANCE STATEMENT**

Corporate governance addresses matter of effectiveness of Boards, transparency and disclosure, accountability, risk management, internal controls, ethical leadership and good corporate citizenship. It is about how corporates are directed and controlled to meet their mandate. The responsibilities of the Board include setting the strategic vision, mission and strategies, providing the leadership to put them into effect, supervising the management and reporting to shareholders on their stewardship.

The Government has laid down guidelines on corporate governance captured in Kenya Constitution 2010, relevant statutes and the Mwongozo. According to Mwongozo, Corporate Governance is the structure and system of rules, practices and processes by which an organization is directed, controlled and held accountable. It encompasses authority, accountability, stewardship, leadership, direction, and control exercised in organizations. It balances the interests of the many stakeholders in an organization and provides a framework for achievement of the objectives of the organizations and creates benchmarks for the measurement of corporate performance and disclosure.

The Board of the Commission developed its first Board Charter in 2016. This was reviewed and adopted by the Board in the FY 2020/2021. The current Board Charter is aligned to Mwongozo the Code of Governance for State Corporations. The Charter provides for the functions and roles of the Board including the roles of the Chairperson, the CEO, the Corporation Secretary, individual members; Board Committees and their respective mandates; independence of Board members, their appointment procedures and qualifications; resignation from the Board; practices of the Board including, succession management, dispute resolution, conduct of Board meetings including recording of conflict of interest and decision making processes, among others.

The responsibilities of the Board of the Commission as provided for in the Board Charter are:

- i. Determine KNATCOM's mission, vision, purpose, and core values.
- ii. Set and oversee the overall strategy and approve significant policies of the organization.
- iii. Ensure that strategy is aligned with KNATCOM's purpose and the legitimate interests and expectations of stakeholders.
- iv. Ensure strategy is aligned to KNATCOM's long term goals on sustainability without compromising the ability of future generations.
- v. Approve the organizational structure.
- vi. Monitor the performance of KNATCOM and ensure availability of adequate resources for the achievement of the Commission's objectives.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

- vii. Review, evaluate and approve, on a regular basis, long-term plans for KNATCOM.
- viii. Review, evaluate and approve KNATCOM's budget and financial forecasts.
- ix. Review, evaluate and approve major resource allocations and capital investments.
- x. Ensure that the procurement process is cost-effective and delivers value for money.
- xi. Review and approve the operating and financial results of KNATCOM.
- xii. Ensure effective, accurate, timely and transparent disclosure of pertinent information on KNATCOM's operations and performance.
- xiii. Ensure that effective processes and systems of risk management and internal controls are in place.
- xiv. Review, evaluate and approve the overall organizational structure, the assignment of senior management responsibilities and plans for senior management development and succession.
- xv. Review, evaluate and approve the remuneration structure of KNATCOM.
- xvi. Adopt, implement, and monitor compliance with KNATCOM's Code of Conduct and Ethics.
- xvii. Review on a quarterly basis the attainment of targets and objectives set out in the agreed performance measurement framework with the Government of Kenya.
- xviii. Review periodically KNATCOM's strategic objectives and policies relating to sustainability and social responsibility/investment.
- xix. Protect the rights of shareholders and optimize shareholder value.
- xx. Enhance KNATCOM's public image and ensure engagement with stakeholders through effective communication.
- xxi. Monitor compliance with the Constitution, all applicable laws, regulations, and standards; and
- xxii. Review, monitor and ensure that KNATCOM is effectively and consistently delivering on its mandate.

To ensure that the Board carries out the above listed responsibilities efficiently and effectively, it has established four (4) committees which are listed below.

- a) Audit, Risk and Compliance Committee
- b) Finance and Resource Mobilization Committee
- c) Governance, Strategy and Programmes Committee
- d) Human Resource and Establishment Committee

The Chairperson of the Board is primarily responsible for the activities of the Board and its Committees. The role of the Chairperson includes approving the agenda of board meetings, chairing meetings, and ensuring that a record of proceedings of all Board activities is kept. The Chairperson shall act as the spokesperson of the Board and is the principal contact for the CEO.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

The Board remains individually and collectively responsible for decisions and actions taken by any committee. A committee may only perform the tasks delegated to it by the Board and may not exceed the authority and powers of the Board as a whole. Decisions that by law must be taken by the Board may not be delegated to a committee.

The role of each of these committees is described herein below.

**Audit, Risk and Compliance Committee**

The Committee was established by the Board of the Commission as guided by the National Treasury Circular No. 16 of 2005 dated 4 October 2005 that required state corporation to establish and operationalize the Audit Committees, the PFM Act, 2012 and PFM Regulation, 2015 and the guidelines for Audit Committee in National Government entities and state corporations issued in April 2016 through Gazette Notice No. 2691, the Kenya National Commission for UNESCO Act Section thirteen (13), and in line with The Code of Governance for State Corporations (Mwongozo).

The Audit, Risk and Compliance Committee form a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal control, to the Board of the Commission. The Committee also ensures that the external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations.

The Committee is governed by an approved Charter that describes the purpose, mandate, authority, composition, meetings, responsibilities, evaluation, and accountability of the Committee. During the financial year, the committee assisted the Board by providing advice and guidance on the adequacy of the Commission's initiatives for values and ethics, governance structure, risk management, internal control framework, oversight of the internal audit activity, external auditors, and other providers of assurance, financial statements, and public accountability reporting.

The Committee held four meetings during the financial year and provided the Board with independence advice and guidance regarding the adequacy and effectiveness of management's practices and potential improvements to those practices.

**Finance and Resource Mobilization Committee**

The committee is responsible for recommending financial policies, goals and budgets that support the mission, vision, and strategic goals of the Commission. The committee reviews the Commission's financial performance against its goals and propose or recommend actions to the Board. The committee's recommendations are independent and objective.

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

The objectives of the Finance and Resource Mobilization Committee are to:

- i) Review the overall financial and resource mobilization plans of KNATCOM including capital expenditure plans;
- ii) Consider proposals from Management on matters relating to finance and resource mobilization;
- iii) Ensure compliance with all financial statutory requirements and
- iv) Advise the Board on finance and resource mobilization matters.

**Governance, Strategy and Programmes Committee**

The Committee is responsible for reviewing and making recommendations to the Board on strategies to improve programme and activity implementation performance, including the resource centre, research and consultancy functions. It also makes recommendations to the Board on the overall impact and on governance structures relating to the programmes including the role of technical and programme, and expert committees and other UNESCO related networks to enhance the impact and positive reputation of the Commission. The Committee also review and deliberate on relevant matters that fall under its purview or as directed by the Board from time to time. The committee's recommendations are independent and objective.

The objectives of the Governance, Strategy and Programmes Committee are to:

- i) Assist the Board in fulfilling its overall role on programmes implementation oversight in the Commission;
- ii) Oversee the appointment of Programme and Expert Committee members;
- iii) Oversee the governance audit process;
- iv) Oversee the strategic planning process of the Commission;
- v) Oversee the activities of various technical and programme and expert committees;
- vi) Oversee reputational risks related to programmes and activities implementation;
- vii) Review all programme, research and consultancy related policies, strategies, and plans and;
- viii) Advise the Board on programme governance and strategy matters.

**Human Resource Establishment Committee**

The committee is responsible for reviewing and making recommendations to the Board on the appointment of senior management staff as per the Commission's Human Resource Instruments. It shall also perform duties pertaining to succession planning, compensation and any other matter that will fall under its purview or as may be directed by the Board from time to time. The committee's recommendations will be independent and objective.

The objectives of the Human Resource and Establishment Committee is to:

- i) Assist the Board in fulfilling its overall role on human resource oversight in the Commission;

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

- ii) Oversee succession planning;
- iii) Oversee reputational risks related to Human Resource functions;
- iv) Review all human resource related policies, compensation, and staffing plans;
- v) Oversee the implementation of risk -balancing and risk management methodologies for incentive compensation plans and programmes; and
- vi) Oversee and advise the Board on human resource and establishment matters in compliance with applicable laws, regulations, and policies

Board members were inducted and trained on corporate governance upon appointment in February 2021 and the replacement was staggered to ensure institutional memory. This staggering ensures seamless succession. At the end of the financial year, guided by SCAC the Board members are evaluated individually and collectively. The Board developed Board ALMANAC (Workplan) including for the committees and reviewed the Board Charter including for each Committee. The ALMANAC was submitted to SCAC through Ministry of Education.



**Board Chair, Dr. Misigo Amatsimbi and Secretary General, Dr. Evangeline Njoka with members of the Board during an induction that was held from 17<sup>th</sup> to 21<sup>st</sup> May 2021 at the Kenya School of Government, Mombasa.**

Members attended the scheduled meetings as per the approved annual work plan and conflict of interest register was signed by members during every meeting held. The Committee members were also remunerated as per KNATCOM Act Section 43 and SRC Circulars upon attendance of quarterly meetings. Where need arose for additional meetings, prior authorization was sort from Cabinet Secretary as well as for Board retreats. Further, the Commission complied with periodic circulars issued from time to time relevant to the Board e.g. OP/CAB.9/1A of 11th March 2020, among others. The table below provides schedule of meetings held in the FY 2020/2021.

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**KNATCOM BOARD AND COMMITTEE MEETINGS HELD IN FINANCIAL YEAR 2020/2021**

| S/NO. | BOARD  | FRM COMMITTEE  | GSP COMMITTEE  | ARC COMMITTEE  | HRE COMMITTEE   | AD HOC COMMITTEE                                   |
|-------|--|--|--|--|---|--|
| 1     | 50 <sup>th</sup> Ordinary Session<br>27 <sup>th</sup> July 2020      | 29 <sup>th</sup> Ordinary Session<br>23 <sup>rd</sup> July 2020    | 11 <sup>th</sup> Ordinary Session<br>24 <sup>th</sup> July 2020    | 15 <sup>th</sup> Ordinary Session<br>11 <sup>th</sup> August 2020    | 1 <sup>st</sup> Ordinary Session<br>21 <sup>st</sup> April 2021 | Disciplinary Hearing<br>14 <sup>th</sup> June 2021 |
| 2     | 3 <sup>rd</sup> Special Session<br>28 <sup>th</sup> August 2020      | 3 <sup>rd</sup> Special Session<br>12 <sup>th</sup> August 2020    | 1 <sup>st</sup> Special Session<br>7 <sup>th</sup> September 2020  | 16 <sup>th</sup> Ordinary Session<br>10 <sup>th</sup> September 2020 | 1 <sup>st</sup> Special Session<br>7 <sup>th</sup> May 2021     |  |
| 3     | 51 <sup>st</sup> Ordinary Session<br>18 <sup>th</sup> September 2020 | 4 <sup>th</sup> Special Session<br>3 <sup>rd</sup> September 2020  | 12 <sup>th</sup> Ordinary Session<br>30 <sup>th</sup> October 2020 | 17 <sup>th</sup> Ordinary Session<br>12 <sup>th</sup> November 2020  |   |  |
| 4     | 52 <sup>nd</sup> Ordinary Session<br>19 <sup>th</sup> November 2020  | 5 <sup>th</sup> Special Session<br>11 <sup>th</sup> September 2020 | 2 <sup>nd</sup> Special Session<br>4 <sup>th</sup> May 2021        | 18 <sup>th</sup> Ordinary Session 3 <sup>rd</sup><br>June, 2021      |   |  |
| 5     | 4 <sup>th</sup> Special Session<br>18 <sup>th</sup> December 2020    | 30 <sup>th</sup> Ordinary Session<br>5 <sup>th</sup> November 2020 | 13 <sup>th</sup> Ordinary Session<br>22 <sup>nd</sup> January 2021 |  |   |  |
| 6     | 53 <sup>rd</sup> Ordinary Session<br>28 <sup>th</sup> January 2021   | 6 <sup>th</sup> Special Session<br>9 <sup>th</sup> December 2020   | 14 <sup>th</sup> Ordinary Session<br>20 <sup>th</sup> April 2021   |  |   |  |
| 7     | Inaugural meeting<br>30 <sup>th</sup> March 2021                     | 31 <sup>st</sup> Ordinary Session<br>25 <sup>th</sup> January 2021 |  |  |   |  |
| 8     | 54 <sup>th</sup> Ordinary Session<br>30 <sup>th</sup> April 2021     | 32 <sup>nd</sup> Ordinary Session<br>23 <sup>rd</sup> April 2021   |  |  |   |  |
| 9     | 5 <sup>th</sup> Special Session<br>21 <sup>st</sup> May, 2021        | 7 <sup>th</sup> Special Session<br>13 <sup>th</sup> May 2021       |  |  |   |  |

## **MANAGEMENT DISCUSSION AND ANALYSIS**

### **Operational Performance**

During this reporting period, the Commission was able to implement activities outlined in its strategic plan and annual workplan for the 2020/2021 FY. The Commission was able to absorb the entire budget allocated and 94.04% of the funds received from donors. The 100% absorption was achieved as the Commission suffered a drastic reduction of its budget. The Commission was able to develop and adopt key policies that helped to improve the operational processes. The Commission also ensured the continued effective implementation of the ISO 9001:2015 based on the Quality Management System (QMS) international standard that was aimed at improving the Commission processes and procedures.

To further improve its operational processes KNATCOM trained key staff on the implementation of the Information Security Management System that aimed at improving information security. To support operational performance in the ICT division, the Commission improved its ICT infrastructure by facilitating purchase of new laptops for staff, migrated to the Office 365, and revitalized its IT network. For effective data management, the Commission purchased a server to support its ICT operations. The Commission also spearheaded the refurbishment of the 14<sup>th</sup> floor premises of the rented premises at NBK building to ensure that the KNATCOM resource centre that provides the Commission information resources to stakeholders was modernized.



Ongoing office renovations at the 14<sup>th</sup> floor (KNATCOM offices)

To further strengthen the Commission human resource operational processes key staff were supported to participate in key trainings that were aimed at improvement of performance. To enhance the Commission operations during the COVID19 era, the Commission instituted

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

---

measures to combat the pandemic by adopting virtual modes of delivery in programme activities. The Commission also ensured that staff were paid on time and all statutory deductions were remitted to relevant agencies. In addition, the Commission also ensured that procurement was done according to Public Procurement and Disposal Act 2015 and Regulations 202. Further, the Commission instituted a vibrant risk management framework and reviewed the Service Charter to guide the Commission services. The Commission ensured all activities undertaken were guided by the Big Four Agenda and Vision 2030 development agendas of the GoK.

**Financial Performance**

KNATCOM's principal mandate is to promote building of peace, sustainable development and intellectual collaboration through education, natural sciences, social and human sciences, culture, communication and information. The Commission also has a mandate to promote research, partnerships and resource mobilization. The Commission heavily relies on the Government grant to support its activities. The grant is mostly used to cater for staff salaries and undertake the core activities. The provision has been decreasing in recent years making it impossible to undertake all the major activities, some of which are core. The Commission also receives grants from donors to fund various activities under UNESCO's participation programmes (PP) initiative, provided biannually. During this financial year, the Commission received transfers from the Ministry of Education as follows.

**Table 1: Transfers to the Commission from the Ministry of Education in the last three FYs**

| <b>Financial Year</b> | <b>2018/2019</b> | <b>2019/2020</b> | <b>2020/2021</b> |
|-----------------------|------------------|------------------|------------------|
| GoK Grant             | 307,800,000      | 294,800,000      | 249,300,000      |

Figure 1: GoK Grant for the Last Three Financial Years

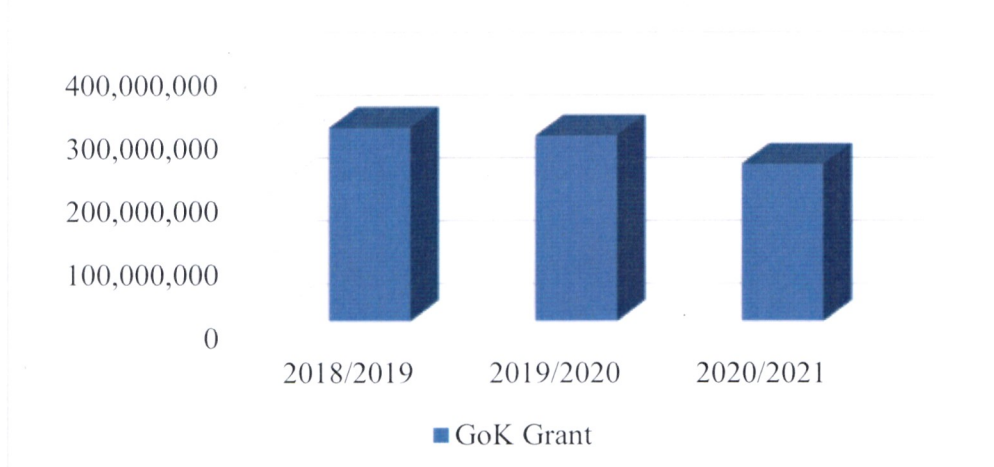
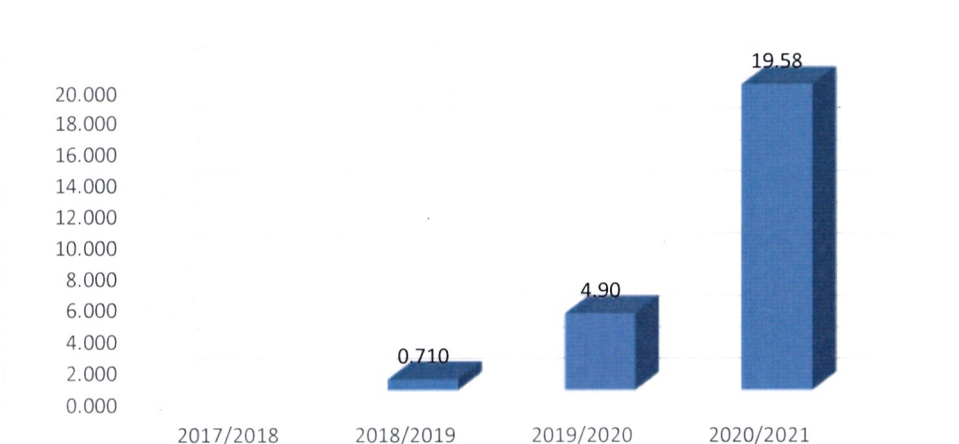


Figure 2: Percentage Decrease from FY2017/2018 GoK Funds



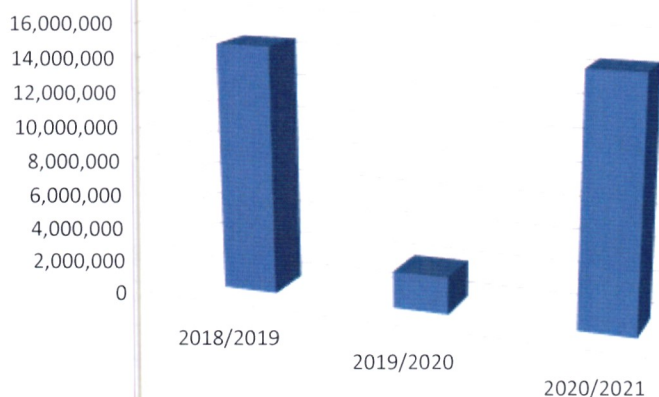
Note: The percentage decrease is calculated based on the FY 2017/2018 GoK funding of 310 Million Kenya Shillings

Further, the Commission received donor funds as follows.

**Table 2: Donor funds to the Commission in the last three FYs**

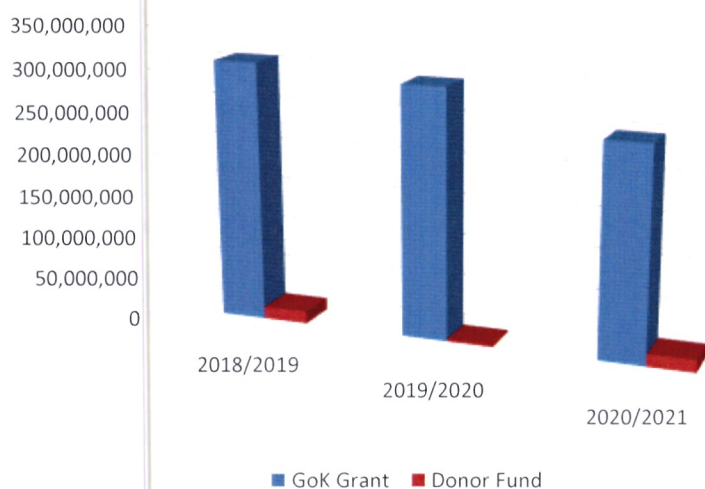
| Financial Year | 2018/2019  | 2019/2020 | 2020/2021  |
|----------------|------------|-----------|------------|
| Donor Fund     | 14,658,825 | 2,197,555 | 14,561,319 |

**Figure 3: Donor Fund for the Last Three Financial Years**



The donor funding though useful is very low compared to the Government grant as depicted on the figure 4 below:

**Figure 4 : Comparison of GoK and Donor Funds for the three Last Financial Year**



The Commission absorbed by 100 % of Government grants and 94.04% of the funds received from donors. The Commission was able to fully absorb the government grants and previous year's surplus making a total 105.5 percent. The Surplus fund was used for the 14<sup>th</sup> floor refurbishment following receipt of authority from National Treasury.

**Key Projects**

Some of the key projects undertaken by the Commission in the last FY was the refurbishment of the 14<sup>th</sup> floor to cater for a modern resource centre for KNATCOM. The Commission also purchased key ICT infrastructure which included the server and structural cabling for improved ICT network, installed CCTV cameras to enhance security surveillance and installation of biometrics to address effectively access security and human resource management. The Commission also operationalized the new directorate of Research and Resource Mobilization by deployment of key staff on acting capacity to drive these functions of the Commission.



Biometric systems have been installed on all floors including the server room

**Compliance with Statutory Requirements**

The Commission fully complied with statutory and regulatory requirements. Some of the statutory obligations the Commission has complied with are the regular and monthly contributions for staff to NSSF, PAYE, NHIF, HELB, SACCOs, employment contracts, board meetings, submission of annual reports and financial statement among others. There were no adverse reports from any statutory or regulatory bodies of the Government regarding the Commission.

**Major Risks Facing the Commission**

The Commission has a vibrant risk management policy and framework, where all directorates, departments and divisions assess their risks on a regular basis. During the year under review 2020/2021 the greatest risk that faced the Commission was Covid19 pandemic which greatly and adversely affected implementation of the Commission activities. The other major risk was inability of the Commission to replace staff who had exited the Commission. The understaffing situation greatly stretched the Commission staff leading to burnout. The Commission also need more visibility by making it operate as optimal level.

### **Material Arrears in Statutory and Other Financial Obligations**

The Commission did not have any pending bills regarding statutory and financial obligations as it met all its commitments to suppliers and regulators.

### **Review of the Sector**

KNATCOM is a State Corporation under the State Department of Early Learning and Basic Education with the mandate to promote peace, sustainable development and intellectual collaboration through the UNESCO areas of competence of Education, the Natural Sciences, Social and Human Sciences, Culture and Communication and Information. The Commission works with various MDCAs in the education sector and related areas to achieve its vision and mission. Mostly the activities implemented by Commission are key enablers of both the Big Four Agenda and the Vision 2030.

### **Future Developments**

It is the desire of the Commission that it facilitates building of a training and capacity building center as well as its own offices to enable save on resources deployed in each FY to pay rent at the National Bank Building located along Harambee Avenue in Nairobi. It is also the plan of the Commission to recruit adequate staff to effectively address the Commission strategic plan and effectively deliver on its mandate.

## **ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

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

### **Sustainability Strategy and Profile**

KNATCOM's programmes and activities as articulated in the Strategic Plan, are geared towards sustainable development of citizens. The Commission's strategy is founded on three pillars; social pillar that ensures that we put the customer/citizen first, economic pillar that ensures that we deliver relevant services efficiently and within budget, and environmental pillar that focuses on achieving environmental sustainability and green approaches in our operations.

Our environment sustains life and any pressure subjected to it has social-economic and ecological implications at individual, institutional, national and even global levels manifested in the form of pollution, biodiversity and habitat loss and degradation and climate change. All these implications affect livelihoods, human health, environmental productivity and compromises the ability of the environment to provide a continuous stream of ecosystem services that are key to not only for socio-economic prosperity, but also for quality human survival. To mitigate on practices that affect environmental sustainability, the Commission, through its five UNESCO programmes of Education, Natural Sciences, Social and Human Sciences, Culture, and Communication and Information; empowers students, youth and communities on preservation and protection of environment through planned activities such as capacity building, conferences, and through various UNESCO networks such as UNESCO Chairs at universities, UNESCO clubs and ASPnet in schools and TVET institutions, all hinged on international best practices.

The Commission, through the five UNESCO areas of competence which forms the bulk of the it's programmatic work associates programmatic planning and implementation with the global agenda 2030 and Africa Agenda 2063 hence each programme endeavors to link and customize programme activities to relevant SDGs and the African agenda.

As part of mainstreaming practices in the workplace, efforts have been made to sensitize staff on the need to embrace environmental sustainability in the course of discharging their duties

to ensure that corporate responsibility is embraced and practiced by all. An empowered workforce is key in achieving compliance as this constituent at the workplace will be aware of, committed to, concerned about, the environment, and its associated problems, and equipped with the knowledge, attitudes, motivations, commitment, and skills to work individually and collectively toward solutions to address existing challenges and the prevention of new ones through embracing ethics, understanding, and empowerment and spurred action. The top management is therefore conscious of the Commission's need to live in harmony with nature and contribute towards environmental sustainability through offsetting and minimizing any deleterious effects emanating from its activities within the office and when implementing programme activities in the field. This is important for the environment's sake but also the influence it has on the diverse stakeholders that interact with the Commission.

As part of CSR activities, the Commission has continued to support annual tree planting exercise across UNESCO World Heritage sites and Forest reserves.

### **Environmental Performance**

The operations of the Commission are guided by various policies and procedures that have been developed to guide the operations of the Commission ensuring that it pursues its vision and mission and its mandate. Some of the policies that have been developed include but not limited to the Corporate Social Responsibility, the Work Environment, Health and Safety Policy, Quality Management System Policies and procedures, ICT policy. While implementing these policies and in embracing best practices in environmental stewardship, as well as compliance with statutory laws and regulations, the Commission has continued to create an impact in environmental sustainability across all its programmes.

Education for sustainable (ESD) development is key in promoting environmental management. The Education Programme has championed implementation of the ESD in Kenya through the UNESCO Associated Schools Project Network in Kenya. To date there are 74 ASPnet schools in the Country (primary and secondary), 110 ASPnet TVET institutions and 24 ASPnet Teacher Training Colleges that adopt and model practices to promote ESD and Peace building. In addition, the Commission has recently developed guidelines for integrating ESD and Global Citizenship Education in universities and in basic institutions in collaboration with the Ministry of Education and other Key partners. The guidelines for integration in basic institutions are currently being piloted in preparation for roll out.

ASPnet institutions promote innovative waste management practices including recycling. ASPnet institutions also promote greening of environment through planting and caring of indigenous trees and fruit trees. The Commission provides opportunities for teachers in the

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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ASPnet institutions to share information and good practices through annual workshops/conferences. ASPnet is supposed to help learners develop values, skills and attitude for ESD. Some of the key challenges faced in promoting ESD is the inadequate understanding of the three pillars of ESD which leads to some of the institutions emphasizing one or two pillars only, hence interfering with the wholistic understanding of the economic, environmental and social pillars.

The Natural sciences programme coordinates UNESCO Man and Biosphere programmes in Kenya. Biosphere reserves help ensure the environmental, economic, and social sustainability of the designated area, by promoting sustainable use of natural resources. They help communities enjoy ecosystem services in an environmentally friendly way. The activities which have been undertaken include: promoting conservation of endangered and threatened avian and mammal species in Arabuko Sokoke Forest, Lewa and Ngare Ndare Forest and habitat restoration in areas with potential to be new biosphere reserves. Sensitizing communities on the importance of conservation of water towers and lake basins was also carried out. Towards this end, workshops were held in Kisumu and Kakamega with focus on Kakamega Forest, Ruma Valley, Ndere Island and Lake Victoria basin. Blue economy provides livelihood to significant population of Kenya and a substantial contributor to GDP besides ocean being a reservoir of a vast biodiversity of fauna and flora and a climate regulator. Sensitization activities for Indian ocean stakeholders on conservation efforts towards ensuring healthy and resilient ocean and sustainable utilisation of ocean and marine resources were undertaken.



**Participants during the stakeholders' consultative workshop on identification of potential Biosphere Reserves in Western and Nyanza Regions of Kenya that was held at Tom Mboya Labour College, Kisumu**

The Commission continues to promote preservation of sites with geological significance through the establishment of the Great Rift Valley UNESCO Geopark. UNESCO Global Geoparks are single, unified geographical areas where sites and landscapes of international geological significance are managed with a holistic concept of protection, education and sustainable development. This far, a dossier for application to establish the Geopark has been prepared for forwarding to UNESCO and the Commission continues to work with key Stakeholders to realise this concept.

The Culture programme has been undertaking activities in the Sacred Kaya Forests of the Mijikenda- a World Heritage Sites (WHS) in a bid to conserve the environment and its biodiversity. The sacred Forests are a home to endemic flora and fauna. Planting of indigenous tree species has been the most effective way of promoting environmental conservation. Once the trees are planted, customary norms, practices and belief systems of the Mijikenda forbids the cutting down of the trees. These cultural practices have helped to protect plant and animal species including birds and insects therefore promoting biodiversity conservation. Last year alone KNATCOM coordinated the planting of over 4000 indigenous tree species in the Sacred Kaya Forests of the Mijikenda.



Tree planting at the Kaya Forest in May 2021

The Commission has as well had workshops for the Kaya council of elders in a bid to strengthen the governance systems in the Kayas. For over four years now, Kaya elders have had the opportunity to be trained on best governance practices that will go a long way to protect the environment as well as its biodiversity. The Commission is also coordinating a youth project that will see the management of solid wastes in Lamu Old Town World Heritage Site. The Project Funded by UNESCO Regional Office for Eastern Africa under the framework of the African World Heritage Fund (AWHF) will see the involvement of the Youth in Lamu in the collection and management of solid wastes.

In addressing emerging challenges of COVID-19 pandemic in the workplace environment, Staff have been sensitised to observe COVID-19 Health protocols at all times while in and out of the office. The Commission has put in place measures to ensure safe environment with adequate COVID-19 prevention measures including provision of masks and adequate sanitizers. The Commission continues to hold virtual meetings and uphold staff work shifts in line as a precautionary measure of social distancing.

#### **Employee Welfare**

In the reporting period, the Commission had a serious staff deficit, the in post at the closing of the financial year were 37 employees, against the approved establishment of 94 employees. Thus, the staff level as shown in the figure 5 below is a major gap in the Commission. That notwithstanding, there was and still a pool of competent staff who are highly skilled in their areas of specialization to implement the Commission's mandate and strategic plan. Their knowledge, attitude and skill has enabled the Commission to achieve exemplary performance in pursuit of fulfilling its legal mandate. The Commission spent Kenya shillings 5 million of its budget in staff training programs during the year under review to develop and support its human capital. The training courses were mainly focused on areas of competency, promotion of National Values, Disability Mainstreaming, Road safety, Alcohol and Drug Abuse, Prevention of HIV infections, non-Communicable disease, Ethics and Anti- Corruption Prevention, Enterprise Risk Management, and Information Security Management Systems. During the financial year under review, the Commission also sponsored staff for the Senior and

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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Leadership management courses. Additionally, the Commission's leadership were inducted on the Public Finance Management.

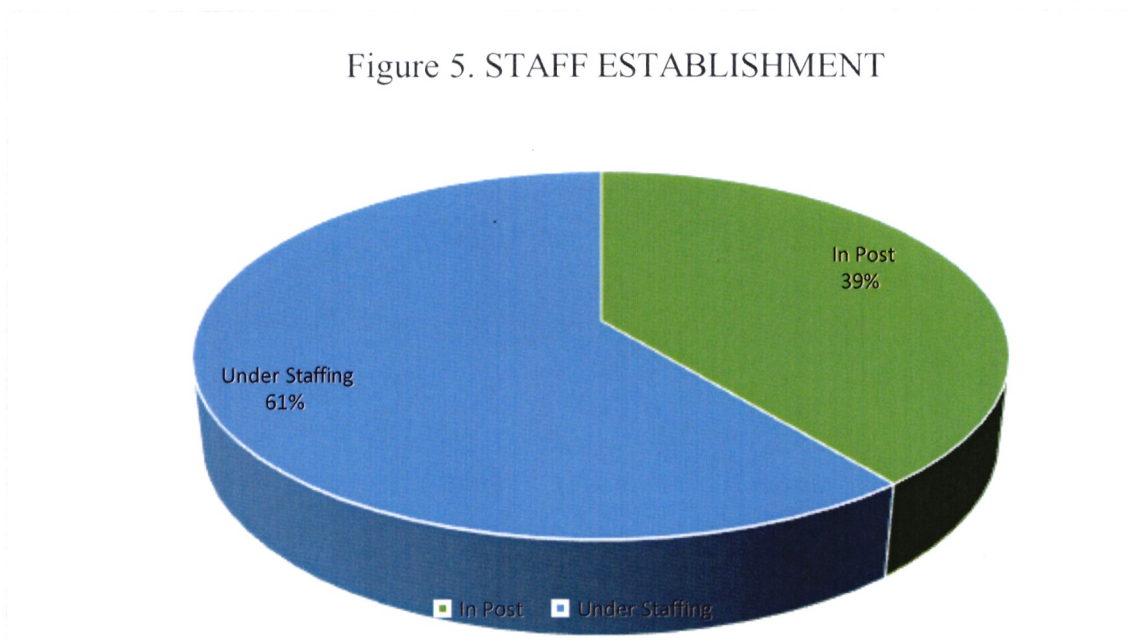
In support of Professionalism and standards, the Commission also paid for membership and subscriptions for staff who are members of professional bodies.



**Dr. Evangeline Njoka with the KNATCOM Road Safety Mainstreaming Committee during a training by NTSA that was held in March 2021 at Morendat Training and Conference Centre, Naivasha**

In the FY 2020/2021, the staff establishment is as per the figure 5 below.

**KNATCOM Staff Establishment as of 30th June 2021**



From the information above, it can be noted that the Commission was seriously understaffed during this reporting period. In the year under review, the staff were appraised based on the 2020/21 targets set in the beginning of the financial year. Notably, the Commission adopted the *Performance Rewards and Sanctions Policy*, which will guide the awards to the best performers and the reprimands to the worst performers.

The Commission also continues to support both internship and attachment programmes to allow new graduates to acquire practical exposure in a real work environment. During the reporting period, the Commission was able to engage five (5) youth as interns and fifteen (15) young people on attachment.

The Commission has also provided insurance cover for its staff which covers, Medical, Group Life and Personal Accident. To this end, in the last financial year, the staff medical cover was enhanced in portfolios covering maternity, COVID19 pandemic and the minimum utilization restriction expunged.

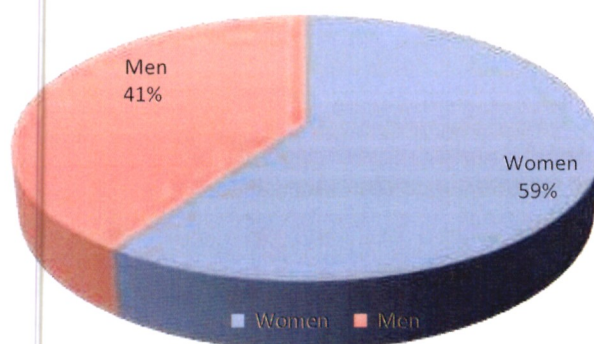
KNATCOM also registered a staff welfare association with Ministry of Labour which allows staff to contribute towards a kitty to cater for most of the staff welfare issues like bereavements, graduations, weddings among others. This is a voluntary initiative, and majority of staff are members.

KNATCOM has clearly aligned its recruitment process to the global strategy of promoting gender equality. The strategy for making the concerns and experiences of women as well as of men is an integral part of the design, implementation, monitoring and evaluation of the Commission's activities, both in policies and programmes undertaken, so that women and men benefit equally, and inequality by no means is not perpetuated. Whereas, the ultimate goal of mainstreaming is to achieve gender equality, this has been actualized in the Commission by the development and implementation of the *Gender Mainstreaming Policy*. This can be evidenced by KNATCOM staff ratio in the financial under review which stood at 41% men and 59% women respectively as shown in the figure 6. below. The Commission's goal of mainstreaming gender equality within its staff establishment is thus the transformation of unequal social and institutional structures into equal and just structures for both men and women. It goes beyond increasing women's participation; it means, bringing the experience, knowledge, and interests of women and men to bear on the strategic agenda of KNATCOM. During the recruitment advertisements, the Commission's goes an extra mile to publicise to get in touch with the relevant stakeholders.

In the FY 2020/2021, the staff gender ratio is as per to figure 6. below.

**KNATCOM Staff Gender Ratios for the FY 2020/2021**

**Figure 6. STAFF GENDER RATIO**



From the information above it can be observed that the Commission conformed with the gender rule.

KNATCOM has adhered with the *Occupational Safety and Health Act of 2007, (OSHA.)* by establishing Work Environment, Health and Safety Committee. The Committee sequentially guided in the development and implementation of the Work Environment, Health and Safety Policy which strives to maintain a safe workplace and mitigate, with intent to eliminate work-related risk, illnesses, and injuries, and therefore either reduce or eliminate staff absences and other ancillary costs related to work related injuries and hazards. In the preceding financial year 2020/21, KNATCOM did not encounter either any work-related injury or illness.

#### **Market Place Practices**

To promote fair marketplace practices the Commission has made efforts to promote responsible sourcing, responsible competition practice, responsible supply chain management, effective supplier relations, responsible marketing, and responsible advertisement and has safeguarded consumer rights. Some of these measures undertaken are described below.

#### **Responsible Competition Practice**

The Commission has enhanced cooperation with MCDAs as well as civil society organizations. KNATCOM deliberately collaborates and partners with various MCDAs to undertake activities and works with these organizations who are never viewed as competitors in anyway. KNATCOM ensures that its processes are always guided by relevant laws and regulations.

#### **Responsible Supply Chain and Supplier Relations**

KNATCOM has ensured that its supply chain and supply relations management is guided by the Public Procurement and Asset Disposal Act of 2015 and its Regulations of 2020. The Commission has enhanced cooperation with its suppliers to ensure that they adhere to social and environmental factors. Further, the Commission ensures that responsible supply chain management generate value and enhances service delivery. The Commission has ensured that service providers are paid within 30 days and in most cases even earlier. The payment process has been developed and synchronized to ensure that there is seamless flow of invoices from one department to the other. In addition, approval processes have been streamlined to ensure that supplier payments process take the shortest time possible. The Commission ensures that 30% of the procurement plan budget opportunities are given to the vulnerable groups that is, Women, Youth and People Living with Disabilities (PLWDs). The Commission ensures that it

submits quarterly reports to the Public Procurement Regulatory Authority (PPRA) as prescribed in the relevant law and well as ensuring that 40% of the procurement plan budget is utilized in purchasing and promoting locally manufactured goods and services. The Commission also submits the local content report to the Ministry of Trade in quarterly basis. The Commission has ensured that its suppliers and service providers demonstrate respect for human rights especially in complying with the labour laws. KNATCOM also ensures that suppliers demonstrate that they are remitting the statutory deductions to relevant Government bodies such as NSSF, and NHIF before they are engaged, as the firms must provide certificate of compliance from these bodies. Dialogue and cooperation to improve performance have strengthened relations with suppliers and has contributed to increasing efficiency and reducing costs. Close collaboration with suppliers has ensured that they understand the needs of the Commission and expected lead times of various goods and services and as a result the Commission does not suffer stock outs or holding too much stock than is required at any given time.

Responsible supply chain management helps to safeguard product/service quality and promote the development of more sustainable goods/services. The Commission ensures that right specifications developed by the users in line with the Public Procurement Act is shared with the suppliers on time to ensure that they source for quality goods that meets the Commissions standards.

Responsible supply chain management protects the organization from negative public relations and improve the Commission image. By working closely with suppliers, any complains, and grievances are handled as they arise to ensure that the Commissions image is safeguarded. In addition, we have installed suggestion or complaints boxes in all floors within the Commission to make it easy for any member of public who may want to make a complain about KNATCOM services.

### **Responsible Marketing and Advertisement**

KNATCOM has a functional, interactive website which is frequently updated where all Commission information is uploaded and posted. KNATCOM transparently advertises for opportunities and uses MyGov newspaper platform when information to be shared with stakeholders is available. KNATCOM has vibrant social media platforms where privacy and private data of various stakeholders is protected and is never shared. KNATCOM only shares verified information on its social media platforms and protects the privacy of its internal and external stakeholders.

### **Product Stewardship**

KNATCOM protects the rights and interests of its internal and external customers. In the provision of its services and ensures that its customers are informed about the products of KNATCOM. KNATCOM does not force its products on stakeholders who are always provide with opportunities to choose. Based on the KNATCOM Act 2013 all Kenyans have a right to receive KNATCOM services without any discrimination.

### **Corporate Social Responsibility**

KNATCOM considers CSR to be an integral part of its overall responsibility, to both its external and internal stakeholders who are targeted beneficiaries and ambassadors of best practices of social welfare and responsibility. It is on this basis that in the FY 2020/2021 KNATCOM developed and adopted a CSR Policy to entrench positive behavioural change and based on the core subjects of human rights, labour practices, protection of consumer rights, community involvement and development, fair operating practices and the environment.

KNATCOM engaged in several CSR activities and donated COVID -19 prevention equipment to the Cerebral Palsy Society of Kenya, donated food stuff, stationery and kitchen equipment to the Children's Cancer Ward at Kenyatta National Hospital and also donated 4,400 seedings to Kaya Mudzimuvya, Kaya Fungo, Kaya Giriama and Kaya Kauma UNESCO World Heritage Site. In addition, the Commission engaged in various community focused activities such as training of various community stakeholders on preservation and conservation of cultural and natural heritage as well as provision of psychosocial support to teachers and learners in low-income settlement areas. During this reporting period, KNATCOM supported establish

***KENYA NATIONAL COMMISSION FOR UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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UNESCO Clubs whose members are made up of the youth, pupils and students participated in tree planting exercises in the country.



**KNATCOM Education, SHS and CI Programmes distributing assorted items to the Cerebral Palsy Association of Kenya as part of the International World Day of Peace celebrations**

## **REPORT OF THE DIRECTORS**

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

### **i. Principal Activities**

The principal activities of the Commission are in line with the mandate of UNESCO to its Member States and the Kenya National Commission for UNESCO Act 2013. This is shown on page iii-iv

### **ii. Results**

The results of the Commission for the year ended 30 June 2021, are set out on pages 1 - 5

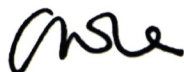
### **iii. Directors**

The members of the Board who served during the year are shown on page vii-xxv. During the year 2020/2021, five (5) Director's term expired, three (3) renewed and four (4) were appointed, with effect from 12<sup>th</sup> February 2021.

### **iv. Auditors**

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

**By Order of the Board**



**Dr. Evangeline Njoka, MBS**  
**Secretary General/CEO**

## **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

Section 81 of the Public Finance Management Act, 2012 and section 14 of the State Corporations Act, require the Board of the Kenya National Commission for UNESCO (KNATCOM) to prepare financial statements in respect of KNATCOM, which give a true and fair view of the state of affairs of the Commission at the end of the financial year/period and the operating results for that year/period. The Board of KNATCOM is also required to ensure that the Commission keeps proper accounting records which disclose with reasonable accuracy its financial position. The Board is also responsible for safeguarding the assets of the Commission.

The Board of KNATCOM is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the state of affairs of KNATCOM for and as at the end of the financial year (period) ended on June 30, 2021. 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 KNATCOM;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the KNATCOM;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Board accepts responsibility for the KNATCOM's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and the State Corporations Act. The Board is of the opinion that KNATCOM's financial statements give a true and fair view of the state KNATCOM's transactions during the financial year ended June 30, 2021, and of KNATCOM's financial position as at that date. The Board further confirms the completeness of the accounting records maintained for KNATCOM, which have been relied upon in the preparation of the

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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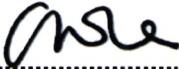
Commission's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the Financial Statements**


The Kenya National Commission for UNESCO (KNATCOM) Financial Statements were approved by the Board on **29/09/2021** and signed on its behalf by:

**Secretary General/CEO**

Sign  .....

Date.: 2<sup>nd</sup> September 2022

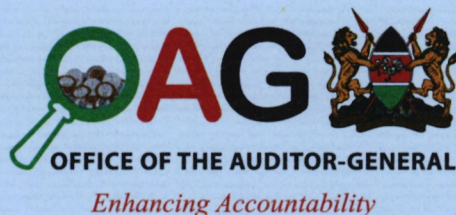
**Ag. Chairperson of the Board**

Sign  .....

Date: 2<sup>nd</sup> September 2022

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION FOR UNESCO FOR THE YEAR ENDED 30 JUNE, 2021**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of Kenya National Commission for UNESCO set out on pages 2 to 29, which comprise the statement of financial position as at 30 June, 2021, 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 National Commission for UNESCO as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kenya National Commission for UNESCO Act, 2013 of the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

## **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 matter(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0 Incomplete Refurbishment of Buildings**

The statement of financial position reflects Kshs.26,296,406 in respect to prepaid expenses as disclosed in Note 18 to the financial statements which includes Kshs.18,999,428 in respect of refurbishment of buildings. Review of procurement records revealed that the refurbishment works were to be carried out on the 14 and 15 floor of the building housing the Commission. The works were tendered at a contract sum of Kshs.25,332,570 and an advance payment of Kshs.18,999,428 had been made. However, as at the time of audit on 12 April, 2022, the contractor had not completed the works on schedule.

In the circumstances, value for money on the expenditure of Kshs.18,999,428 incurred on the refurbishment of buildings could not be confirmed.

## **2.0 Irregular Board Expenses**

The statement of financial performance reflects board expenses amount of Kshs.8,364,437 as disclosed in Note 11 to the financial statements includes Kshs.4,640,000 and Kshs.3,726,316 in respect of sitting allowances and other board expenses respectively. Included in board expenses is an amount of Kshs.820,000 paid to the Board members for special session meetings held during the year other than the regular and committee meetings. However, approval for the expenditure was not provided for audit.

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

## **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 matter 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**

#### **Incomplete Asset Register**

Note 19 to the financial statements shows Kshs.44,915,073 relating to property, plant and equipment. However, the register of assets maintained by the commission did not include, for each asset, the accumulated depreciation, the depreciation charge for the current financial year, the carrying value of the asset, the method and rate of depreciation, the last revaluation date of the fixed assets subject to revaluation and the revalued value of such fixed assets as prescribed by the entity's Finance and Accounts Policy 2020.

Under the circumstances, Management has not put in place adequate measures to safeguard the security of the assets.

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards- Accrual Basis and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Commission to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Commission to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

21 September, 2022

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|   | Notes | 2020-2021          | 2019-2020          |
|---|-------|--------------------|--------------------|
|   |       | Kshs               | Kshs               |
| <b>Revenue from non-exchange transactions</b> |       |                    |                    |
| Transfers from other governments entities     | 6     | 249,300,000        | 294,800,000        |
| Public contributions and donations            | 7     | 14,868,139         | 2,197,555          |
|   |       | <b>264,168,139</b> | <b>296,997,555</b> |
| <b>Revenue from exchange transactions</b>     |       |                    |                    |
| Finance income                                | 8     | 862,651            | 1,134,988          |
|   |       | 862,651            | 1,134,988          |
| <b>Total revenue</b>                          |       | <b>265,030,790</b> | <b>298,132,543</b> |
| <b>Expenses</b>                               |       |                    |                    |
| Use of goods and services                     | 9     | 157,316,314        | 146,346,026        |
| Employee costs                                | 10    | 102,005,102        | 99,505,219         |
| Board Members Allowance                       | 11    | 8,364,437          | 10,329,885         |
| Depreciation and amortization expense         | 12    | 8,232,681          | 10,938,986         |
| Repairs and maintenance                       | 13    | 2,074,220          | 2,279,619          |
| Bank Charges                                  | 14    | 530,229            | 490,722            |
| <b>Total expenses</b>                         |       | <b>278,522,982</b> | <b>269,890,457</b> |
| <b>Surplus/(deficit) for the period/year</b>  |       | <b>-13,492,192</b> | <b>28,242,086</b>  |

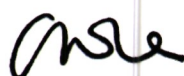
The notes set out on pages 7 to 32 form an integral part of these Financial Statements.

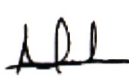
The Financial Statements set out on pages 1 to 6 were signed on behalf of the Members of the Board by:

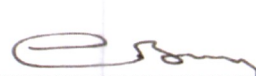
Secretary General/ C.E. O  
 Dr. Evangeline Njoka, MBS

Manager, Finance & Accounts  
 Naomi Muiruri  
 ICPAK Member No. 16120

Ag. Chairperson of the Board  
 Prof. Grace Bunyi

Sign  .....

 .....

Sign  .....

Date. 2 September 2022 Date: 2 September 2022 Date.: 2 September 2022

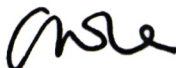
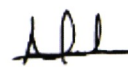
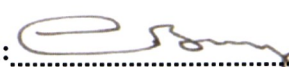
**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

|   | Notes | 2020-2021          | 2019-2020          |
|---|-------|--------------------|--------------------|
|   |       | Kshs               | Kshs               |
| <b>Assets</b>                                   |       |                    |                    |
| <b>Current Assets</b>                           |       |                    |                    |
| Cash and cash equivalents                       | 15    | 60,948,683         | 124,586,796        |
| Receivables from non-exchange transactions      | 16    | 25,292,867         | 750,956            |
| Inventories                                     | 17    | 5,257,612          | 11,173,629         |
| Prepaid Expenses                                | 18    | 26,296,406         | 6,270,526          |
| <b>Total Current Assets</b>                     |       | <b>117,795,568</b> | <b>142,781,907</b> |
| <b>Non-Current Assets</b>                       |       |                    |                    |
| Property, plant, and equipment                  | 19    | 44,915,073         | 43,714,233         |
| Intangible assets                               | 20    | 2,748,912          | 1,130,640          |
| Long term receivable from Exchange Transactions | 21    | 38,710,552         | 6,274,003          |
| <b>Total Non- Current Assets</b>                |       | <b>86,374,537</b>  | <b>51,118,876</b>  |
| <b>Total Assets</b>                             |       | <b>204,170,105</b> | <b>193,900,783</b> |
| <b>Liabilities</b>                              |       |                    |                    |
| <b>Current Liabilities</b>                      |       |                    |                    |
| Trade and other payables                        | 22    | 35,401,783         | 11,640,268         |
| <b>Total Current Liabilities</b>                |       | <b>35,401,783</b>  | <b>11,640,268</b>  |
| <b>Net assets</b>                               |       |                    |                    |
| Accumulated surplus                             |       | 168,768,322        | 182,260,515        |
| Total Net Assets                                |       | 168,768,322        | 182,260,515        |
| <b>Total Net Assets and Liabilities</b>         |       | <b>204,170,105</b> | <b>193,900,783</b> |

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Members of the Board by:

**Secretary General/ C.E. O**      **Manager, Finance & Accounts**      **Ag. Chairperson of the Board**  
**Dr. Evangeline Njoka, MBS**      **Naomi Muiruri**      **Prof. Grace Bunyi**  
**ICPAK Member No. 16120**

Sign:  ..... Sign:  ..... Sign:  .....

Date: 2 September 2022 Date: 2 September 2022 Date.: 2 September 2022

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**STATEMENTS OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|                               | Notes | Attributable to the owners of controlling Commission |
|-------------------------------|-------|--|
| As at July 1, 2020            |       | 182,260,515  |
| Surplus/ Deficit for the year |       | -13,492,192  |
| As at June 30, 2021           |       | 168,768,323  |
|                               |       |  |
| As at July 1, 2021            |       | 168,768,323  |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

|  |              | <b>2020-2021</b>   | <b>2019-2020</b>   |
|--|--------------|--------------------|--------------------|
|  | <b>Notes</b> | <b>Kshs</b>        | <b>Kshs</b>        |
| <b>Cash flows from operating activities</b>                  |              |                    |                    |
| <b>Receipts</b>  |              |                    |                    |
| Transfers from other governments entities                    |              | 224,300,000        | 294,800,000        |
| Public contributions and donations                           |              | 14,868,139         | 2,197,555          |
| Finance income   |              | 582,255            | 1,134,988          |
| <b>Total Receipts</b>  |              | <b>239,750,393</b> | <b>298,132,543</b> |
| <b>Payments</b>  |              |                    |                    |
| Use of goods and services                                    |              | 130,664,543        | 130,726,918        |
| Employee costs   |              | 96,592,340         | 99,505,219         |
| Remuneration of Board Members                                |              | 8,364,437          | 10,329,885         |
| Repairs and maintenance                                      |              | 2,074,220          | 2,279,619          |
| Bank Charges   |              | 530,229            | 490,722            |
| Grants and subsidies paid (transfer to treasury)             |              | -                  | 21,866,930         |
| <b>Total Payments</b>  |              | <b>238,225,769</b> | <b>265,199,293</b> |
| <b>Net cash flows from/(used in) operating activities</b>    |              | <b>1,524,624</b>   | <b>32,933,250</b>  |
| <b>Cash flows from investing activities</b>                  |              |                    |                    |
| Purchase of property, plant, equipment and intangible assets |              | -8,184,278         | -20,276,541        |
| Proceeds from sale of property, plant and Equipment          |              | -                  | -                  |
| Decrease/(Increase) in non-current receivables               |              | -56,978,459        | -19,483,408        |
| <b>Net cash flows from/(used in) investing activities</b>    |              | <b>-65,162,737</b> | <b>-39,759,949</b> |
| <b>Cash flows from financing activities</b>                  |              |                    |                    |
| Proceeds from borrowings                                     |              | -                  | -                  |
| Repayment of borrowings                                      |              | -                  | -                  |
| Proceeds from issue of shares                                |              | -                  | -                  |
| Increase in capital funds                                    |              | -                  | -                  |
| <b>Net cash flows from / (used in) financing activities</b>  |              | <b>-</b>           | <b>-</b>           |
| <b>Net increase/(decrease) in cash and cash equivalents</b>  |              |                    |                    |
| Cash and cash equivalents at 1 JULY                          | 15           | 124,586,796        | 131,413,495        |
| <b>Cash and cash equivalents at 30 JUNE</b>                  | <b>15</b>    | <b>60,948,683</b>  | <b>124,586,796</b> |

**KENYA NATIONAL COMMISSION FOR UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

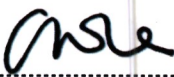
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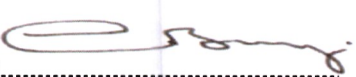
Secretary General/ C.E. O  
Dr. Evangeline Njoka, MBS

Manager, Finance & Accounts  
Naomi Muiruri  
ICPAK Member No. 16120

Ag. Chairperson of the Board  
Prof. Grace Bunyi

Sign 

Sign: 

Sign: 

Date. 2 September 2022 Date: 2 September 2022 Date.: 2 September 2022

**KENYA NATIONAL COMMISSION FOR UNESCO**  
Annual Reports and Financial Statements For the  
year ended 30 June 2021

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED 30 JUNE 2021**

|   | Original budget    | Adjustments        | Final budget       | Actual on comparable basis | Performance difference | % of utilization | Notes |
|---|--------------------|--------------------|--------------------|----------------------------|------------------------|------------------|-------|
|   | Kshs               | Kshs               | Kshs               | Kshs                       | Kshs                   |                  |       |
|   | A                  | b                  | C=(a+b)            | d                          | e=(c-d)                | F=d/c            |       |
| <b>Revenue</b>                            |                    |                    |                    |                            |                        |                  |       |
| Transfers from other governments entities | 274,300,000        | -25,000,000        | 249,300,000        | 249,300,000                | -                      | 100%             |       |
| Public contributions and donations        | 7,500,000          | 7,368,139          | 14,868,139         | 14,868,139                 | -                      | 100%             |       |
| Finance income                            | -                  | 862,651            | 862,651            | 862,651                    | -                      | 100%             | 1)    |
| <b>Total income</b>                       | <b>281,800,000</b> | <b>-16,769,210</b> | <b>265,030,790</b> | <b>265,030,790</b>         | <b>-</b>               | <b>100%</b>      |       |
| <b>Expenses</b>                           |                    |                    |                    |                            |                        |                  |       |
| Employee costs                            | 130,953,000        | -28,947,898        | 102,005,102        | 102,005,102                | -                      | 100%             |       |
| Remuneration of directors                 | 11,179,000         | -2,814,563         | 8,364,437          | 8,364,437                  | -                      | 100%             |       |
| Use of Goods and Services                 | 136,149,000        | 10,279,571         | 146,428,571        | 159,920,763                | -13,492,193            | 109%             | 2)    |
| Depreciation and amortization expense     | 3,519,000          | 4,713,681          | 8,232,681          | 8,232,681                  | -                      | 100%             |       |
| <b>Total expenditure</b>                  | <b>281,800,000</b> | <b>-16,769,210</b> | <b>265,030,790</b> | <b>278,522,983</b>         | <b>-13,492,193</b>     | <b>105%</b>      |       |
| <b>Surplus for the period</b>             | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-13,492,193</b>         | <b>-13,492,193</b>     | <b>-</b>         |       |

**Budget notes**

1. Finance income is income received from the KNATCOM Mortgage fund and interest earned on fixed deposits.
2. The expenditure was incurred from the savings of the previous financial year from both the PP (donor/partner) funds and GOK funds

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. General Information**

Kenya National Commission for UNESCO is established by and derives its authority and accountability from the Kenya National Commission for UNESCO Act, No. 5 of 2013. The Commission is wholly owned by the Government of Kenya and is domiciled in Kenya. The Commission's principal activity is to promote Kenya's national interests in UNESCO and UNESCO's international interests in Kenya, regionally and globally in the areas of education, sciences, culture, and communication and information.

### **2. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *Commission's* accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

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

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. Adoption of New and Revised Standards**

*New and amended standards and interpretations in issue effective in the year ended 30 June 2021.*

| Standard                    | Impact  |
|-----------------------------|---|
| Other Improvements to IPSAS | <p><b>Applicable: 1<sup>st</sup> January 2021:</b></p> <p>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks.</p> <p>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment.<br/> Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved.</p> <p>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets.<br/> Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.</p> <p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs).<br/> Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard.</p> <p><i>(Entity to state the impact of the amendments to the financial statements)</i></p> |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

- i. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2021.*

| Standard  | Effective date and impact:   |
|---|--|
| <p><b>IPSAS 41:</b><br/>Financial Instruments</p> | <p><b>Applicable: 1<sup>st</sup> January 2023:</b></p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity’s future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> <p><i>(State the impact of the standard to the entity if relevant)</i></p> |
| <p><b>IPSAS 42:</b><br/>Social Benefits</p>       | <p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> <li>(a) The nature of such social benefits provided by the entity;</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> </ul>  |

**Kenya National Commission for UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

|   |  |
|---|--|
|   | <p>(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.</p> <p><i>(State the impact of the standard to the entity if relevant)</i></p>  |
| <p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p> | <p><b>Applicable: 1st January 2023:</b></p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p><i>(State the impact of the standard to the entity if relevant)</i></p> |

**ii. Early adoption of standards**

The entity did not early – adopt any new or amended standards in year 2020/2021.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**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 entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

**Rendering of services**

The entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labor hours incurred to date as a percentage of total estimated labor hours.

Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield 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 each period.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**b) Budget information**

The original budget for FY 2020-2021 was approved by the National Assembly on *June 2020*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (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 entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

**Depreciation**

Depreciation on assets is calculated using the reducing balance method to allocate their cost to their residual values over their estimated useful lives, as follows:  
The annual depreciation rates in use are:

|  |       |
|--|-------|
| Computers & computer accessories         | 33.3% |
| Plant & machinery                        | 12.5% |
| Furniture, fittings and office equipment | 12.5% |
| Motor vehicles                           | 25.0% |
| Partitions                               | 12.5% |

**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.

The useful life of the intangible assets is assessed as either finite or indefinite.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**e) Financial instruments**

**a) Financial assets**

**Initial recognition and measurement**

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The Entity determines the classification of its financial assets at initial recognition.

**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

**Held-to-maturity.**

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the Entity has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**Impairment of financial assets**

The Commission assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- i) The debtors or an entity of debtors are experiencing significant financial difficulty.
- ii) Default or delinquency in interest or principal payments
- iii) The probability that debtors will enter bankruptcy or other financial reorganization.
- iv) Observable data indicates a measurable decrease in estimated future cash flows (e.g., changes in arrears or economic conditions that correlate with defaults)

**b) Financial liabilities**

**Initial recognition and measurement**

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition., All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

**f) Inventories**

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

- i) Raw materials: purchase cost using the weighted average cost method.

***Kenya National Commission for UNESCO***  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

**g) Provisions**

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

**h) Contingent liabilities**

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

**i) Nature and purpose of reserves**

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

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**j) Changes in accounting policies and estimates**

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

**k) Employee benefits**

**Retirement benefit plans**

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

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**l) Foreign currency transactions**

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

**m) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**n) Related parties**

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

**o) Service concession arrangements**

The Commission analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Commission recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Commission also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**p) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**q) Comparative figures**

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

**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 30, 2021.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Commission's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

**Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Commission based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Significant Judgments and Sources of Estimation Uncertainty (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:

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

**Kenya National Commission for UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. Transfers from Other Government Entities**

| Description                                  | 2020-2021          | 2019-2020          |
|--|--------------------|--------------------|
|  | KShs               | KShs               |
| <b>Unconditional grants</b>                  |                    |                    |
| Operational grant – GoK (MoE)                | 249,300,000        | 294,800,000        |
| Other grants                                 | -                  | -                  |
| <b>Total Unconditional Grants</b>            | <b>249,300,000</b> | <b>294,800,000</b> |
| <b>Total government grants and subsidies</b> | <b>249,300,000</b> | <b>294,800,000</b> |

*(These are funds from the Ministry of Education for the Commission's recurrent expenditure)*

**b) Transfers from Ministries, Departments and Agencies (MDAs)**

| Name of the Entity sending the grant   | Amount recognized to Statement of Financial performance<br>KShs | Amount deferred under deferred income<br>KShs | Amount recognised in capital fund. | Total transfers 2020/21 | Prior year 2019/2020 |
|--|---|---|------------------------------------|-------------------------|----------------------|
|  |   |   | KShs                               | KShs                    | KShs                 |
| Ministry of Education/State Department of Early Learning and Basic Education | 249,300,000   | -   | -                                  | 249,300,000             | 294,800,000          |
| Ministry of Education  | 249,300,000   | -   | -                                  | 249,300,000             | 294,800,000          |
| <b>Total</b>   | <b>249,300,000</b>  | <b>-</b>                                      | <b>-</b>                           | <b>249,300,000</b>      | <b>294,800,000</b>   |

*The amounts recorded above as have been received from the Ministry of Education and fully reconciles to the amount recorded by the Ministry. An acknowledgement note/receipt has been raised in favour of the Ministry. The details of the reconciliation have been included under appendix III)*

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. Public Contributions and Donations**

| <b>Description</b>                      | <b>2020-2021</b>  | <b>2019-2020</b> |
|---|-------------------|------------------|
|   | <b>KShs</b>       | <b>KShs</b>      |
| Donor funds (UNESCO)                    | 14,868,139        | 2,057,947        |
| Donor funds (Germany)                   | -                 | 139,608          |
| <b>Total transfers and sponsorships</b> | <b>14,868,139</b> | <b>2,197,555</b> |

This is revenue earned from Participation Programmes (PP's) from UNESCO)

**8. Finance Income**

| <b>Description</b>                  | <b>2020-2021</b> | <b>2019-2020</b> |
|-------------------------------------|------------------|------------------|
|                                     | <b>KShs</b>      | <b>KShs</b>      |
| Cash investments and fixed deposits | 280,397          | 1,134,988        |
| Interest on mortgage                | 582,255          | -                |
| <b>Total finance income</b>         | <b>862,652</b>   | <b>1,134,988</b> |

*This is revenue earned from fixed deposits and from the Commissions Mortgage Fund*

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**9. Use of Goods and Services**

| <b>Description</b>                     | <b>2020-2021</b>   | <b>2019-2020</b>   |
|--|--------------------|--------------------|
|  | <b>KShs</b>        | <b>KShs</b>        |
| Professional services                  | 3,758,399          | 3,379,429          |
| Subscriptions                          | 474,773            | 174,260            |
| Advertising                            | 1,247,052          | 1,707,041          |
| Committee Allowances                   | 11,798,360         | 5,401,005          |
| Hospitality                            | 10,715,955         | 9,919,532          |
| Audit fees                             | 650,000            | 1,214,300          |
| Office and General supplies            | 16,015,610         | 5,312,838          |
| News Papers and Periodicals            | 463,700            | 407,280            |
| Specialized Materials                  | 160,350            | 44,950             |
| Telecommunication                      | 1,770,946          | 3,116,386          |
| Fuel and oil                           | 1,704,694          | 2,725,700          |
| Insurance                              | 11,182,469         | 11,777,353         |
| Legal expenses                         | 371,780            | 3,609,884          |
| Postage                                | 301,710            | 395,861            |
| Printing and stationery                | 3,850,480          | 2,233,357          |
| Rental                                 | 30,582,535         | 28,651,611         |
| Travel and Accommodation               | 8,425,577          | 33,951,714         |
| Training                               | 53,841,924         | 32,323,525         |
| <b>Total Use of Goods and Services</b> | <b>157,316,314</b> | <b>146,346,026</b> |

**Kenya National Commission for UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10. Employee Costs**

|   | <b>2020-2021</b>   | <b>2019-2020</b>  |
|---|--------------------|-------------------|
|   | <b>KShs</b>        | <b>KShs</b>       |
| Salaries and wages  | 59,058,914         | 57,735,299        |
| Employer contribution to pension schemes                              | 4,623,259          | 3,822,106         |
| Travel, motor car, accommodation, subsistence, and Commuter Allowance | 4,685,829          | 4,599,171         |
| Housing benefits and allowances                                       | 17,455,116         | 18,301,493        |
| Overtime payments   | -                  | -                 |
| Performance and other bonuses   | -                  | -                 |
| Social contributions (NSSF)   | 95,000             | 95,200            |
| Gratuity  | 4,945,450          | 6,817,701         |
| Other employee related costs *  | 11,141,534         | 8,134,249         |
| <b>Employee costs</b>   | <b>102,005,102</b> | <b>99,505,219</b> |

\* Other employee related costs include; Domestic Servant allowance, Entertainment allowance, Extraneous allowance, leave allowance, non – practice allowance, Responsibility allowance, baggage allowance, special duty/acting allowance and airtime allowance.

**11. Board Expenses**

| <b>Description</b>                | <b>2020-2021</b> | <b>2019-2020</b>  |
|-----------------------------------|------------------|-------------------|
|                                   | <b>KShs</b>      | <b>KShs</b>       |
| Chairman’s Honoraria and Airtime  | 1,044,000        | 1,094,333         |
| Sitting allowances                | 4,640,000        | 4,680,000         |
| Medical Insurance – Board Chair   | 74,337           | 37,998            |
| Induction and Training            | 1,089,800        | -                 |
| Daily Subsistence Allowance (DSA) | 1,255,800        | 2,841,874         |
| Travel and accommodation          | 170,500          | 1,675,680         |
| Meal allowances                   | 90,000           | -                 |
| <b>Total</b>                      | <b>8,364,437</b> | <b>10,329,885</b> |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**12. Depreciation and Amortization Expense**

| <b>Description</b>                         | <b>2020-2021</b> | <b>2019-2020</b>  |
|--|------------------|-------------------|
|  | <b>KShs</b>      | <b>KShs</b>       |
| Property, plant and equipment              | 8,006,553        | 10,656,326        |
| Intangible assets                          | 226,128          | 282,660           |
| <b>Total depreciation and amortization</b> | <b>8,232,681</b> | <b>10,938,986</b> |

**13. Repairs and Maintenance**

| <b>Description</b>                               | <b>2020-2021</b> | <b>2019-2020</b> |
|--|------------------|------------------|
|  | <b>KShs</b>      | <b>KShs</b>      |
| Refurbishment of the building – Minor civil work | 360,147          | 1,208,103        |
| Vehicles   | 891,619          | 463,342          |
| Computers and accessories                        | 822,454          | 608,174          |
| Others   | -                | -                |
| <b>Total repairs and maintenance</b>             | <b>2,074,220</b> | <b>2,279,619</b> |

**14. Bank Charges**

| <b>Description</b>         | <b>2020-2021</b> | <b>2019-2020</b> |
|----------------------------|------------------|------------------|
|                            | <b>KShs</b>      | <b>KShs</b>      |
| Bank Charges               | 530,229          | 490,722          |
| <b>Total finance costs</b> | <b>530,229</b>   | <b>490,722</b>   |

**15. Cash and Cash Equivalents**

| <b>Description</b>                     | <b>2020-2021</b>  | <b>2019-2020</b>   |
|--|-------------------|--------------------|
|  | <b>KShs</b>       | <b>KShs</b>        |
| Current account                        | 17,761,339        | 64,353,577         |
| Fixed deposits account                 | 19,748,346        | -                  |
| Staff car loan/ mortgage               | 23,438,998        | 60,233,219         |
| <b>Total cash and cash equivalents</b> | <b>60,948,683</b> | <b>124,586,796</b> |

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**15 (a) Detailed Analysis of the Cash and Cash Equivalents**

|                                    |                       | <b>2020-2021</b>  | <b>2019-2020</b>   |
|------------------------------------|-----------------------|-------------------|--------------------|
| <b>Financial institution</b>       | <b>Account number</b> | <b>KShs</b>       | <b>KShs</b>        |
| <b>a) Current account</b>          |                       |                   |                    |
| Kenya Commercial bank              | 1146209630            | 5,100,235         | 56,499,218         |
| National Bank of Kenya - KSH       | 0100103282700         | 10,586,494        | 1,654,680          |
| National Bank of Kenya - USD       | 0200103282700         | 2,074,610         | 6,199,679          |
| <b>Sub- total</b>                  |                       | <b>17,761,339</b> | <b>64,353,577</b>  |
| <b>b) Fixed deposits account</b>   |                       |                   |                    |
| Kenya Commercial bank              | 1146209630            | 19,748,346        | -                  |
| <b>Sub- total</b>                  |                       | <b>19,748,346</b> | <b>-</b>           |
| <b>c) Staff car loan/ mortgage</b> |                       |                   |                    |
| Kenya Commercial bank – car loan   | 1279249609            | 17,857,743        | -                  |
| Kenya Commercial bank – mortgage   | 1182233910            | 5,581,255         | 60,233,219         |
| <b>Sub- total</b>                  |                       | <b>23,438,998</b> | <b>60,233,219</b>  |
| <b>Grand total</b>                 |                       | <b>60,948,682</b> | <b>124,586,796</b> |

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**16 Receivables from Non - Exchange Transactions**

|                                  | <b>2020-2021</b>  | <b>2019-2020</b> |
|----------------------------------|-------------------|------------------|
|                                  | <b>KShs</b>       | <b>KShs</b>      |
| <b>Current receivables</b>       |                   |                  |
| Staff receivables-Imprest        | 12,470            | 632,256          |
| Accrued government grants        | 25,000,000        | -                |
| Accrued interest                 | 280,397           |                  |
| Others - Salary Advance          | -                 | 118,700          |
| <b>Total current receivables</b> | <b>25,292,867</b> | <b>750,956</b>   |

**17 Inventories**

| <b>Description</b>   | <b>2020-2021</b> | <b>2019-2020</b>  |
|--|------------------|-------------------|
|  | <b>KShs</b>      | <b>KShs</b>       |
| Consumable stores  | 5,257,612        | 11,173,629        |
| <b>Total inventories at the lower of cost and net realizable value</b> | <b>5,257,612</b> | <b>11,173,629</b> |

**18 Prepayments from Customers**

| <b>Description</b>            | <b>2020-2021</b>  | <b>2019-2020</b> |
|-------------------------------|-------------------|------------------|
|                               | <b>KShs</b>       | <b>KShs</b>      |
| Insurance                     | 5,642,181         | 5,750,686        |
| Rent/Car Park fee             | 208,800           | 205,200          |
| internet                      | 300,790           | 314,640          |
| Fuel                          | 1,029,305         | -                |
| Sage Software Renewal         | 115,902           | -                |
| Refurbishment of the building | 18,999,428        | -                |
| <b>Total</b>                  | <b>26,296,406</b> | <b>6,270,526</b> |

*Kenya National Commission for UNESCO*  
Annual Reports and Financial Statements  
For the year ended 30 June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 Property, Plant and Equipment

| Cost                                   | Motor Vehicles     |                   | Partitions | Furniture and Fittings |                   | Computers         |     | Equipment |     | Total              |   |
|--|--------------------|-------------------|------------|------------------------|-------------------|-------------------|-----|-----------|-----|--------------------|---|
|  | Shs                | Shs               |            | Shs                    | Shs               | Shs               | Shs | Shs       | Shs | Shs                |   |
| As at 1 July 2021                      | 43,353,698         | 18,842,000        |            | 9,348,250              | 8,962,474         | 9,251,878         |     |           |     | 89,758,300         |   |
| Additions                              | -                  | -                 | -          | -                      | -                 | 1,129,585         | -   | -         | -   | 1,129,585          | - |
| Disposals                              | -                  | -                 | -          | -                      | -                 | -                 | -   | -         | -   | -                  | - |
| Transfers/adjustments                  | -                  | -                 | -          | -                      | -251,800          | -                 | -   | -         | -   | -251,800           | - |
| <b>As at 30<sup>th</sup> June 2021</b> | <b>43,353,698</b>  | <b>18,842,000</b> |            | <b>9,348,250</b>       | <b>8,710,674</b>  | <b>10,381,463</b> |     |           |     | <b>90,636,085</b>  |   |
| <b>Depreciation and impairment</b>     |                    |                   |            |                        |                   |                   |     |           |     |                    |   |
| At 1 July 2020                         | -29,919,730        | -4,416,094        |            | -3,303,980             | -4,745,030        | -3,513,903        |     |           |     | -45,898,737        |   |
| Depreciation                           | -3,358,492         | -1,803,238        |            | -755,534               | -1,348,509        | -740,780          |     |           |     | -8,006,553         |   |
| Impairment                             | -                  | -                 |            | -                      | -                 | -                 |     |           |     | -                  |   |
| Transfers/ Adjustments                 | -                  | -                 |            | -                      | -                 | -                 |     |           |     | -                  |   |
| <b>As at 30 June 2021</b>              | <b>-33,278,222</b> | <b>-6,219,332</b> |            | <b>-4,059,514</b>      | <b>-6,093,539</b> | <b>-4,254,683</b> |     |           |     | <b>-53,905,290</b> |   |
| <b>Additions not depreciated</b>       |                    |                   |            |                        |                   |                   |     |           |     |                    |   |
| Net book values                        |                    |                   |            |                        |                   |                   |     |           |     |                    |   |
| As at 30 <sup>th</sup> June 2021       | 10,075,476         | 12,622,668        |            | 8,055,380              | 3,885,184         | 10,276,365        |     |           |     | 44,915,073         |   |
| As at 30 <sup>th</sup> June 2020       | 13,433,968         | 14,425,906        |            | 6,044,270              | 4,090,281         | 5,719,808         |     |           |     | 43,714,233         |   |

Transfers/ adjustments are laptops that were stolen from the Commission's offices

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**20 Intangible Assets**

| <b>Description</b>                 | <b>2020-2021</b>    | <b>2019-2020</b> |
|------------------------------------|---------------------|------------------|
|                                    | <b>KShs</b>         | <b>KShs</b>      |
| <b>Cost</b>                        |                     |                  |
| <b>At beginning of the year</b>    | 2,119,999           | 1,779,539        |
| Additions                          | 1,844,400           | 340,460          |
| <b>At end of the year</b>          | <b>3,964,399</b>    | <b>2,119,999</b> |
| Additions–internal development     | -                   | -                |
| <b>At end of the year</b>          | <b>3,964,399</b>    | <b>2,119,999</b> |
| <b>Amortization and impairment</b> |                     |                  |
| <b>At beginning of the year</b>    | <b>989,359</b>      | <b>706,699</b>   |
| Amortization                       | 226,128             | 282,660          |
| <b>At end of the year</b>          | <b>1,215,487.00</b> | <b>989,359</b>   |
| Impairment loss                    | -                   | -                |
| <b>At end of the year</b>          | <b>1,215,487</b>    | <b>989,359</b>   |
| <b>NBV</b>                         | <b>2,748,912</b>    | <b>1,130,640</b> |

*This note applies to investment property held at cost.*

**21 Long Term Receivables from Exchange Transactions**

| <b>Description</b>          | <b>2020-2021</b>  | <b>2019-2020</b> |
|-----------------------------|-------------------|------------------|
|                             | <b>KShs</b>       | <b>KShs</b>      |
| Staff Mortgage              | 36,568,295        | 6,274,003        |
| Staff receivables- Car Loan | 2,142,257         | -                |
| <b>Total</b>                | <b>38,710,552</b> | <b>6,274,003</b> |

**22 Trade and Other Payables**

| <b>Description</b>                    | <b>2020-2021</b>  | <b>2019-2020</b>  |
|---------------------------------------|-------------------|-------------------|
|                                       | <b>KShs</b>       | <b>KShs</b>       |
| Trade payables                        | 20,844,818        | 1,786,735         |
| Gratuity                              | 14,148,983        | 9,203,533         |
| Audit fees                            | 650,000           | 650,000           |
| <b>Total trade and other payables</b> | <b>35,643,801</b> | <b>11,640,268</b> |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**23 Related Party Disclosures**

**Nature of related party relationships**

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

**Government of Kenya**

**Other related parties include:**

- i) The National Government;
- ii) The Parent Ministry Key management;
- iii) Board of the Commission
- iv) Secretary General/ C.E.O;

**Relates Party Disclosures**

- v) Key management;
- vi) Board of directors;

|   | 2020-2021          | 2019-2020          |
|---|--------------------|--------------------|
|   | Kshs               | Kshs               |
| <b>Transactions with related parties</b>        |                    |                    |
| <b>a) Grants /Transfers from the Government</b> |                    |                    |
| Grants from National Govt                       | 249,300,000        | 294,800,000        |
| Grants from County Government                   | -                  | -                  |
| Donations in kind                               | -                  | -                  |
| <b>Total</b>                                    | <b>249,300,000</b> | <b>294,800,000</b> |
| <b>b) Key management compensation</b>           |                    |                    |
| Directors' emoluments                           | 8,290,100          | 10,329,885         |
| Compensation to key management                  | 36,322,421         | 44,212,529         |
| <b>Total</b>                                    | <b>44,612,521</b>  | <b>54,542,414</b>  |

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Contingent Liabilities**

|   | <b>2020-2021</b> | <b>2019-2020</b> |
|---|------------------|------------------|
|   | <b>Kshs</b>      | <b>Kshs</b>      |
| <b>Contingent liabilities</b>                                 | xxx              | xxx              |
| Court case ELRC No. 226/2020 against the Commission           | -                | 548,000          |
| Court case ELRC No. 12/2020 against the Commission            | -                | 564,300          |
| Court case High Court Petition of 2020 against the Commission | -                | 206,780          |
| Court case ELRC No. 9/2020 against the Commission             | -                | 199,500          |
| Court case ELRC No. 9/2020 against the Commission             | -                | 206,780          |
| Court case ELRC No. 156/2020 against the Commission           | -                | 330,000          |
| Court case ELRC No. 38/2020 & 8/2020 against the Commission   | -                | 413,320          |
| Court case ELRC No. 38/2020 against the Commission            | -                | 195,980          |
| Court case ELRC No. 82/2020 against the Commission            | -                | 206,780          |
| Court case ELRC No. E101/2020 against the Commission          | 206,780          | -                |
| Court case ELRC No. 156/2020 against the Commission           | 165,000          | -                |
| Lease Agreement charges by Hamilton Harrison & Mathews        |                  | 738,344          |
| <b>Total</b>  | <b>371,780</b>   | <b>3,609,784</b> |

*The total outstanding amount of the unresolved case/ not heard to conclusion is Kshs. 1,342,480.*

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**24 Surplus Remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

**Note**

The Commission is not a regulatory entity

**25 Events after the Reporting Period**

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

**26 Ultimate and Holding Entity**

The entity is a State Corporation/ or a Semi- Autonomous Government Agency under the Ministry of Education. Its ultimate parent is the Government of Kenya.

**27 Currency**

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

**Kenya National Commission for UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

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**APPENDIX**

**APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

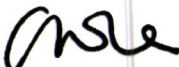
| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b> | <b>Management comments</b> | <b>Status: (Resolved / Not Resolved)</b> | <b>Timeframe: (Put a date when you expect the issue to be resolved)</b> |
|---|--|----------------------------|--|---|
|   |  |                            |  |   |
|   |  |                            |  |   |
|   |  |                            |  |   |
|   |  |                            |  |   |
|   |  |                            |  |   |

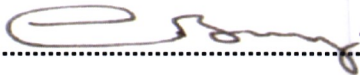
**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

**Secretary General/C.E. O**

**Ag. Chairperson of the Board**

Sign:  .....

Sign:  .....

Date: 2<sup>nd</sup> September 2022

Date: 2<sup>nd</sup> September 2022

**Note:**

The Commission is yet to receive the audited financial statements for the year ended 30<sup>th</sup> June 2021

**Kenya National Commission for UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2021**

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**APPENDIX II: PROJECTS IMPLEMENTED BY THE COMMISSION**

Projects implemented by the State Corporation/ SAGA Funded by development partners and/or the Government.

| Project title | Project Number | Donor | Period/duration | Donor commitment | Separate donor reporting required as per the donor agreement (Yes/No) | Consolidated in these financial statements (Yes/No) |
|---------------|----------------|-------|-----------------|------------------|---|---|
| 1             |                |       |                 |                  |   |   |
| 2             |                |       |                 |                  |   |   |

**Status of Projects completion**

*(The Commission had no ongoing projects in the financial year)*

|   | Project | Total project Cost | Total expended to date | Completion % to date | Budget | Actual | Sources of funds |
|---|---------|--------------------|------------------------|----------------------|--------|--------|------------------|
| 1 |         |                    |                        |                      |        |        |                  |
| 2 |         |                    |                        |                      |        |        |                  |
| 3 |         |                    |                        |                      |        |        |                  |

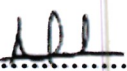
**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2021**

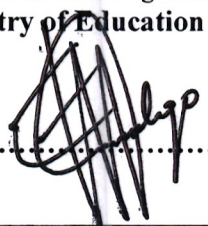
**APPENDIX III: INTER-ENTITY TRANSFERS**

| <b>ENTITY NAME:</b>   |                         |                                   |                             |   |
|---|-------------------------|-----------------------------------|-----------------------------|---|
| <b>Break down of Transfers from the State Department of Early Education and Basic Education</b> |                         |                                   |                             |   |
| <b>FY 2020/2021</b>   |                         |                                   |                             |   |
| <b>a.</b>   | <b>Recurrent Grants</b> |                                   |                             |   |
|   |                         | <b><u>Bank Statement Date</u></b> | <b><u>Amount (KShs)</u></b> | <b><u>Indicate the FY to which the amounts relate</u></b> |
|   |                         | 11/08/2020                        | 68,575,000                  | 2020/2021   |
|   |                         | 11/11/2020                        | 68,575,000                  | 2020/2021   |
|   |                         | 11/02/2021                        | 68,575,000                  | 2020/2021   |
|   |                         | 13/05/2021                        | 18,575,000                  | 2020/2021   |
|   |                         | 06/07/2021                        | 25,000,000                  | 2020/2021   |
|   |                         | <b>Total</b>                      | <b>249,300,000</b>          |   |

Manager, Finance & Accounts  
 KNATCOM for UNESCO

Head of Accounting Unit  
 Ministry of Education

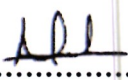
Sign:  .....

Sign:  .....

|           |                       |                                   |                             |   |
|-----------|-----------------------|-----------------------------------|-----------------------------|---|
| <b>b.</b> | <b>Donor Receipts</b> |                                   |                             |   |
|           |                       | <b><u>Bank Statement Date</u></b> | <b><u>Amount (KShs)</u></b> | <b><u>Indicate the FY to which the amounts relate</u></b> |
|           |                       | 01/07/2020                        | 3,710,000                   | 2020/2021   |
|           |                       | 02/07/2020                        | 800,000                     | 2020/2021   |
|           |                       | 02/08/2020                        | 215,160                     | 2020/2021   |
|           |                       | 20/11/2020                        | 4,119,745                   | 2020/2021   |
|           |                       | 03/12/2020                        | 153,180                     | 2020/2021   |
|           |                       | 26/02/2021                        | 2,048,760                   | 2020/2021   |
|           |                       | 23/03/2021                        | 153,410                     | 2020/2021   |
|           |                       | 05/06/2021                        | 2,128,802                   | 2020/2021   |
|           |                       | 05/06/2021                        | 1,385,672                   | 2020/2021   |
|           |                       | <b>Total</b>                      | <b>14,868,139</b>           |   |

The above amounts have been reconciled

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Sign:  .....

