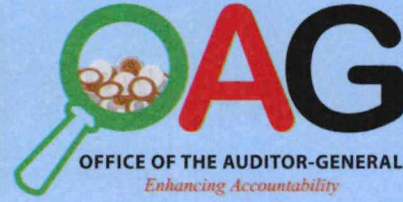


REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 DEC 2025 DAY: THURSDAY

TABLED BY: MAJORITY LEADER

CLERK AT FOOTABLE: FINLAY

REPORT

OF

THE AUDITOR-GENERAL

ON

KENYA NATIONAL COMMISSION FOR
UNESCO

FOR THE YEAR ENDED
30 JUNE, 2025





KENYA NATIONAL COMMISSION FOR UNESCO

Annual Report and Financial Statements

For the Financial Year Ended

30 June 2025

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

(Leave this page blank)

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Table of Contents.....	Page
1. Acronyms and Definition of Key Terms.....	iii
2. Key Entity Information and Management.....	viii
3. The Board of Directors.....	xiii
4. Key Management Team.....	xxi
5. Chairman’s Statement.....	xxiv
6. Report of the Chief Executive Officer.....	xxvi
7. Statement of Performance against Predetermined Objectives for FY 2024/2025-1.....	xlii
8. Corporate Governance Statement.....	liii
9. Management Discussion and Analysis.....	lxiii
10. Environmental and Sustainability Reporting.....	lxviii
11. Report of the Directors.....	lxxvi
12. Statement of Directors Responsibilities.....	lxxvii
13. Report of the Independent Auditor for the Financial Statements of Kenya National Commission for UNESCO.....	lxxviii
14. Statement of Financial Performance for the year ended 30 June 2025.....	1
15. Statement of Financial Position as at 30 June 2025.....	2
16. Statement of Changes in Net Assets for the year ended 30 June 2025.....	3
17. Statement of Cash Flows for the year ended 30 June 2025.....	4
18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025	5
19. Notes to the Financial Statements.....	7
20. Appendices.....	40

1. Acronyms and Definition of Key Terms

A: Acronyms

AEWA	African-Eurasian Migratory Waterbird Agreement
AGPO	Access to Government Procurement Opportunities
AI	Artificial Intelligence
AJOL	African Journals Online
AMWIK	Association of Media Women in Kenya
ARC	Audit, Risk and Compliance
ASPnet	Associated Schools Network
AU	African Union
BA	Bachelor of Arts
BCom	Bachelor of Commerce
Bed	Bachelor of Education
BETA	Bottom-up Economic Transformation Agenda
BSc	Bachelor of Science
CBD	Convention on Biological Diversity
CCTV	Closed Circuit Television
CEO	Chief Executive Officer
CESA	Continental Education Strategy for Africa
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CML	Centre for Media Literacy
CMS	Convention on Migratory Species
CPA-K	Certified Public Accountant of Kenya
CSR	Corporate Social Responsibility
DACE	Department of Adult and Continuing Education
DoA	Date of Appointment
DOAJ	African Journals Online
DOI	Digital Object Identifier
EAC	East African Community
EACC	Ethics and Anti-Corruption Commission
EARFAI	Eastern Africa Sub-Regional Forum on Artificial Intelligence
EBS	Elder of the Order of the Burning Spear
ECDE	Early Childhood Development Education
ECL	Expected Credit Loss
ERM	Enterprise Risk Management
ESAMI	Eastern and Southern African Management Institute

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

ESARO	Eastern and Southern Africa Regional Office
ESD	Education for Sustainable Development
ESR	Environmental and Sustainability Reporting
FRM	Finance and Resource Mobilization
FY	Financial Year
GAP	Gender Action Plan
GCED	Global Citizenship Education
GDR	Great African Rift
GHA	General History of Africa
Gok	Government of Kenya
GPO	General Post Office
GSP	Governance, Strategy and Programmes
HECs	Hospital Ethics Committees
HELB	Higher Education Loans Board
HND-HRM	Higher National Diploma-Human Resource Management
HRE	Human Resource and Establishment
HSC	Head of State Commendation
ICH	Intangible Cultural Heritage
ICIPE	Insect Physiology and Ecology
ICOM-COMCOL	International Council of Museum's Committee for Collecting
ICPAK	Institute of Certified Public Accountants of Kenya
ICT	Information Communication Technology
IEC	International Electrotechnical Commission
IFMIS	Integrate Finance Management Information System
IHP	Intergovernmental Hydrological Programme
IHRM	Institute of Human Resource Management
IPSAS	International Public Sector Accounting Standards
ISACA	Information Systems Audit and Control Association
ISERC	Institutional Scientific and Ethical Review Committee
ISMS	Information Security Management Systems
ISO	International Organisation for Standardisation
ITIL	Information Technology Infrastructure Library
ITSM	Information Technology Services Management
IUCN	International Union for Conservation of Nature
IWC	International Whaling Commission
KCA	Kenya Correspondence Association

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

KCB	Kenya Commercial Bank
KEMU	Kenya Methodist University
KEPSHA	Kenya Primary Schools Head Teachers Association
KESSHA	Kenya Secondary School Heads Association
KICC	Kenyatta International Convention Centre
KICD	Kenya Institute of Curriculum Development
KIPPRA	Kenya Institute for Public Policy Research and Analysis
KLISC	Kenya Libraries and Information Services Consortium
KMSWG	Kenya Media Sector Working Group
KNEC	Kenya National Examinations Council
KShs.	Kenya Shillings
KU	Kenyatta University
KWS	Kenya Wildlife Service
LISP	Lifeskills Promoters
LLB	Bachelor of Laws
LSO	Local Service Order
MA	Master of Art
MAB	Man and Biosphere
MBA	Master of Business Administration
MCDAs	Ministries, Counties, Departments, and Agencies
MCIPS	Member Chartered Institute of Procurement & Supply
MDS	Master of Development Studies
MEAs	Multilateral Environment Agreements
MEd	Master of Education
MFA	Ministry of Foreign Affairs
MHPSS	Mental Health and Psychosocial Support
MIIA	Member Institute of Internal Auditors
MIL	Media and Information Literacy
MKISM	Member Kenya Institute of Supplies Management
MoE	Ministry of Education
MoU	Memorandum of Understanding
MPhil	Master of Philosophy
MSc	Master of Science
MSc. Proc. & Log.	Master of Science (Procurement & Logistics)
MTEF	Medium Term Expenditure
MTP	Medium Term Plans

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

MTRH	Moi Teaching and Referral Hospital
MyLoft	My Library on Fingerprints
NA	Not Applicable
NACOSTI	National Commission for Science, Technology & Innovation
NBK	National Bank of Kenya
NCIC	National Cohesion and Integration Commission
NFR	National Research Fund
NGP	Non-Governmental Partners
NHIF	National Health Insurance Fund
NITA	National Industrial Training Authority
NMK	National Museums of Kenya
NOFBI	National Optic Fibre Backbone Infrastructure
NSSF	National Social Security Fund
PAS	Performance Appraisal Systems
PASET	Partnership for skills in Applied Sciences, Engineering and Technology
PAX	Priority Africa and External Relations Sector
PAYE	Pay as You Earn
PP	Programme Participation
OGW	Order of the Grand Warrior
OPAC	Online Public Access Catalog
PFM	Public Finance Management
PforR	Program for Results
PhD	Doctor of Philosophy
PLWDs	People Living with Disabilities
PMI	Project Management Institute
PMIS	Pensions Management Information System
PMP	Project Management Professional
PPDA	Public Procurement and Disposal of Public Assets
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
QMS	Quality Management System
RAM	Random Access Memory
RFID	Radio Frequency Identification
ROEA	Regional Office for Eastern Africa
RRM	Research and Resource Mobilization
SACCOs	Saving and Credit Cooperative Organisations

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

SAGAs	Semi-Autonomous Government Agencies
SBA	System for Business Administration
SDGs	Sustainable Development Goals
SHS	Social and Human Sciences
SICTO	Senior Information Technology Officer
SLA	Service Level Agreement
SSL	Secure Sockets Layer
STEM	Science, Technology, Engineering and Mathematics
STEP4Y	Students Training and Entrepreneurial Promotion for Youth
TVET	Technical Vocational Education and Training
UK	United Kingdom
UN	United Nations
UNCCD	United Nations Convention to Combat Desertification
UNEA	United Nation Environment Assembly
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific, and Cultural Organization
UNESCO-UNEVOC	International Centre for Technical and Vocational Education and Training
UNFCCC	United Nation Conventions on Climate Change
UoN	University of Nairobi
USA	United States of America
USD	United States Dollars
WHC	World Heritage Convention
WHS	World Heritage Sites
YIDP	Youth Initiative Development Programme
3D	Three-Dimension

B: Definition of Key Terms

Fiduciary Management	Members of Management directly entrusted with the responsibility of financial resources of the organization.
Comparative Year	Means the prior period.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

2. Key Entity Information and Management

(a) Background Information

Kenya National Commission for UNESCO (KNATCOM) was first established as a department under the Ministry of Education through a Cabinet Decision No. 170 of 1964. This establishment was in fulfilment of Kenya's State obligations upon becoming a Member State to UNESCO on April 7, 1964, as 73rd Member and in line with UNESCO's Constitution of 1945. Subsequently, KNATCOM became the focal point for all UNESCO programmes and activities in Kenya. It plays a unique role in strengthening the foundations of lasting peace and sustainable development. The main role of KNATCOM is to implement and involve in UNESCO's activities, the various Government of Kenya (GoK) Ministries, Counties, Departments and Agencies (MCDAs), civil society organizations, the academia and individuals working for the advancement of education, sciences, culture, and communication and information.

To enhance its effectiveness and efficiency in service delivery, in line with its mandate, KNATCOM was transformed into a State Corporation on 25th January 2013 through the enactment of the Kenya National Commission for UNESCO Act 2013 (Revised 2014). This transformation was consistent with Article VII of the 1945 Constitution of UNESCO and the provisions of the 1978 Charter of National Commissions for UNESCO, which define the responsibilities vested in National Commissions, the Member States, and the guidelines governing their operations.

United Nations Educational, Scientific and Cultural Organization (UNESCO) was founded in 1945 after the Second World War to build peace in the world. UNESCO seeks to build peace through international cooperation in Education, Sciences, Culture, and Communication and Information. This is founded on the premise that "*since wars begin in the minds of men, it is in the minds of men that defences of peace must be constructed*", as captured in the preamble of UNESCO's Constitution. It is on this ground that UNESCO has a mission to contribute to the building of a culture of peace, sustainable development and intercultural dialogue through education, the sciences, culture, communication and information. In this context, UNESCO is recognized as the intellectual arm of the United Nations (UN) and is the only UN agency to have a global network of national cooperating bodies known as National Commissions for UNESCO. National Commissions for UNESCO through their Charter play a dual mandate and support implementation of UNESCO programmes and activities at the global and local level. In this regard, National Commissions make part of the overall constitutional architecture of UNESCO.

Subsequently, 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. To achieve its mandate, the Commission mobilises resources; conducts capacity building; promotes collaborations and partnerships; undertakes research; promotes knowledge and information sharing; fosters adoption of standard setting instruments; disseminates innovations; and facilitates policy formulation in the fields of education, sciences, culture and communication and information among other functions.

KNATCOM has two Directorates: - the Directorate of Programmes which handles the five UNESCO programmes of education, natural sciences, social human sciences, culture, and communication and information and the Directorate of Research and Resource Mobilization (RRM) that deals with research and consultancy, partnerships and resource mobilization and the KNATCOM Resource Centre. Programme and Expert Committees, as prescribed in the KNATCOM Act 2013, support the work of the Commission in an

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

advisory capacity. The Commission also works closely with the Permanent Delegation of Kenya to UNESCO based at the UNESCO Headquarters in Paris in the execution of its mandate.

KNATCOM offices are located at the National Bank Building, Harambee Avenue, Nairobi and occupies 14th, 15th and 16th Floors.

(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.

Vision: A leading organization in the advancement of peace, sustainable development and intellectual collaboration.

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

Core Values: Integrity, Professionalism, Teamwork, Excellence in Service, Courtesy, and Fidelity to the law.

The strategic objectives of KNATCOM are:

- i. ensure inclusive and quality education.
- ii. establish and promote innovative approaches and models to conservation and sustainable development.
- iii. enhance knowledge and capacity for climate action, biodiversity, water and ocean management and disaster risk reduction.
- iv. advance international corporation in science technology innovation
- v. enhance social justice inclusion and peace.
- vi. improve management and governance of cultural heritage.
- vii. strengthen capacities for promotion and protection of inclusive creative sector.
- viii. enhance intercultural dialogue and rapprochement of cultures in Kenya.
- ix. strengthen the media environment for improved democratic engagement.
- x. enhance access to information among the citizenry.
- xi. enhance effective and efficient mechanism in knowledge management.
- xii. promote efficient and effective partnerships and resource mobilization strategies.
- xiii. enhance efficient and effective information resource management for knowledge sharing.
- xiv. enhance prudent management of financial resources in accordance with existing legal and regulatory framework.
- xv. attract, develop and retain human capital.
- xvi. enhance supply chain management processes.
- xvii. leverage on technology to enhance efficiency and effectiveness in service delivery.
- xviii. enhance visibility and increase awareness of KNATCOM's programmes and activities.
- xix. provision of independent assurance on the effectiveness of governance, risk management and control process.
- xx. strengthen performance management practices for continual improvement.
- xxi. promote effective and efficient risk management processes to support achievement of Commissions' mandate.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

- xxii. enhance compliance with legal, statutory and contractual agreements.
- xxiii. strengthen KNATCOM's legal mandate.

The functions of the Commission as provided for in Section 4 of the KNATCOM Act. No 5. of 2013 (Revised 2014) 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 programmes;
- iv. disseminate information and innovations on the activities of UNESCO;
- v. foster liaison between UNESCO and State Agencies and Organs concerned with Education, Sciences, 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, sciences, 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, sciences, culture and communication;
- 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, sciences, culture, and communication and information.

These functions are geared towards promoting Kenya's development agenda and align through the KNATCOM Strategic Plan with Vision 2030, and national, regional and global priorities.

(c) Key Management

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

No.	Designation	Name
1.	Board of the Commission	Prof. Mohamed S. Rajab, PhD, EBS
2.	Ag. Secretary General/CEO	Dr. James Njogu, HSC
3.	Deputy Secretary General - Programmes	Dr. James Njogu, HSC
4.	Ag. Deputy Secretary General – RRM	Dr. Joel Ongoto

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

(d) Fiduciary Management

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

No.	Designation	Name
1.	Ag. Secretary General/CEO	Dr. James Njogu, HSC, PhD, MPhil, BSc
2.	Deputy Secretary General-Programmes	Dr. James Njogu, HSC, PhD, MPhil, BSc
3.	Ag. Deputy Secretary General-Research and Resource Mobilization & Director, Social and Human Sciences Programme	Dr. Joel Ongoto, PhD, MEd, BEd
4.	Director, Education Programme	Ms. Mary Kang'ethe, MEd, BEd
5.	Ag. Director, Research and Consultancy and Deputy Director, Natural Science Programme	Dr. George Eshiamwata, PhD, MSc, BSc
6.	Ag. Director Culture Programme	Ms. Emily Muthoni Njeru BA
7.	Ag. Director Communication & Information	Ms. Angela Silima, MA, BEd*
8.	Manager, Finance and Accounts	Ms. Naomi Muiruri, CPA(K), MBA, B. Com (ICPAK No. 16120)
9.	Head of Procurement	Mr. Kennedy Kiplagat, MSc Proc.& Log, BA, CIPS, Dip Supplies Management (KISM No 755976)
10.	Ag. Manager, Human Resource & Administration	Mr. Nicholas Kirwa, HND-HRM, LLB. (IHRM No 7309)
11.	Auditor -Internal Audit & Risk Assurance	Ms. Everlyne PISOI Mapelu, BA-Finance, Member IIA (IIA No 3459446)

(e) Fiduciary Oversight Arrangements

The Board provides the overall oversight and governance arrangements in accordance with the KNATCOM Act 2013 (Revised 2014) and Mwongozo, through its Board Committees. The key fiduciary oversight arrangements of the Commission are as follows:

- i. Board of the Commission
- ii. Committees of the Board:
 - a) Audit, Risk and Compliance Committee of the Board
 - b) Governance, Strategy and Programmes Committee of the Board
 - c) Finance and Resource Mobilization Committee of the Board
 - d) Human Resource and Establishment Committee of the Board
- iii. National Assembly Committee on Education
- iv. Development Partner Oversight and Contracts

(f) KNATCOM Headquarters

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

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

(g) KNATCOM Contacts

Telephone: (+254) 020 2229053

E-mail : sg@unesco.go.ke

Website: www.unesco.go.ke



www.unesco.go.ke



sg@unesco.go.ke



[NatcomUnescoke](https://www.facebook.com/NatcomUnescoke)



[NatcomUnescoKe](https://twitter.com/NatcomUnescoKe)



[@knatcomunescoke](https://www.youtube.com/@knatcomunescoke)



[Kenya National Commission for UNESCO](https://www.linkedin.com/company/Kenya National Commission for UNESCO)

(h) KNATCOM 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 Auditor

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

(j) Principal Legal Adviser

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

3. The Board of Directors



Prof. Mohamed Said Rajab, Ph.D., E.B.S
Board Chairman

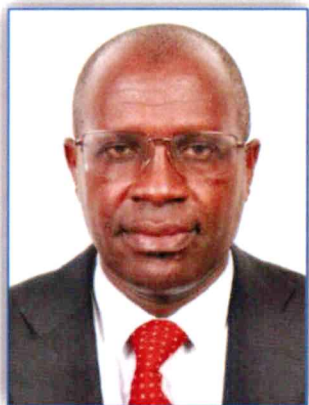
Date of Birth: 10th August 1959

Date of Appointment (DoA): 24th May 2024

Prof. Mohamed Said Rajab., Ph.D., E.B.S. did his undergraduate studies at the University of Nairobi and his Ph.D. in Chemistry at the University of Maine, U.S.A. He has an extensive professional and academic record spanning over 30 years. During this period, he has served in various capacities in several institutions including the International Center for Insect Physiology and Ecology (ICIPE), University of Maine (U.S.A), Southwestern Medical Centre in Dallas (USA), Louisiana State University (USA), Moi University, Kenyatta University and Pwani University. He has also served as a board member of the Jomo Kenyatta Foundation, Kenyatta University Council, Pwani University Council, the National Museums of Kenya, Kenya Agricultural Research Institute and as chairman of the Sheikh Zayed Children Welfare Center and Mombasa County Education Board.

He attended a number of specialized trainings on leadership and the management of institutions of higher learning in Oxford University, University of Abertay in Dundee and University of Warwick UK. Prof Rajab has also trained on good corporate governance in Kenya, Israel and Egypt.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025



Dr. Kiprop Lagat, PhD, MA, BA

Alternate Member, State Department for Culture

Member - Governance, Policy and Programmes Committee

Date of Birth: 31st July 1970

Date of Appointment (DoA): 12th February 2021 – 11th November 2024

Dr. Kiprop Lagat is the Director Culture in the State Department of Heritage, Ministry of Wildlife, Tourism and Heritage. He holds a PhD in Anthropology, Masters Degree in Museology from the University of East Anglia, United Kingdom and Bachelors Degree in Anthropology from the University of Nairobi.

Dr. Lagat has over twenty-three 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. 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: Cushioning the Cultural and Creative Industry Sector from the Adverse Effects of Coronavirus Pandemic.*" *Jahazi*, Vol. 9, Issue 1, (2021): 55-60. He served as an Alternate Board Member of the National Museums of Kenya (NMK) between 2016 and 2017 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).



Mr. Andrew Nyawango Opiyo, MSc, BSc

Alternate Member, State Department for ICT and Digital Economy

Member – Human Resource and Establishment Committee

Date of Birth: 27th December, 1967

Date of Appointment (DoA): 12th February 2021 – 30th October 2024

Mr. Andrew Nyawango Opiyo 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.

He 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 Information Communication and Technology and Digital Economy (ICT) as the Director of 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 he has 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.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025



Mr. Abraham Ondeng', OGW, MA, MBA, BA,

Alternate Member, The National Treasury

Member – Finance and Resource Mobilization Committee

Date of Birth: 30th November 1969

Date of Appointment (DoA): 10th March 2022

Mr. Abraham Ondeng' is a Senior Deputy Secretary at the National Treasury in Administration. He has over 23 years' experience in Administration and Management. He oversees the Government motor vehicle leasing programmes, among others. Mr. Ondeng' holds a Masters Degree in Project Planning and Management from University of Nairobi and MBA from ESAMI. He has attended several professional, international and local courses. He has been an Alternate Director at Kenya Yearbook, Information Communication and Technology (ICT) Authority, Office of the Director of Public Prosecution (ODPP).



Ms. Antonina Lentoijoni, MBA, BEd,

Alternate Member, Teachers Service Commission

Member – Human Resource and Establishment Committee

Date of Birth: 4th February 1973

Date of Appointment (DoA): 28th July 2022

Ms. Antonina Lentoijoni serves at the Teachers Service Commission as the Director - Staffing. She has over seventeen (17) years of working experience at a senior level in handling teacher management functions and 9 years as a teacher. She has a vast experience in management of teacher recruitment, transfers, teacher promotions, handling teacher disciplinary issues, staff counselling, mentoring and motivation, auditing ISO Processes and maintenance of teacher management data. Ms. Lentoijoni is an expert in strategic planning and, is able to maintain good employee relations to facilitate a stable working environment for everyone. Ms. Lentoijoni holds a Masters Degree in Business Administration – Strategic Management from University of Nairobi and has attended several professional, international and local courses.



Ms. Florence Chemutai, MBA, BEd

Alternate Member, State Department for Gender and Affirmative Action,
Ministry of Gender, Culture, the Arts and Heritage
Member – Governance, Strategy and Programmes Committee

Date of Birth: 29th April 1969

Date of Appointment (DoA): 11th Jan 2023

Ms Florence Chemutai is a Deputy Director at the State Department for Gender and Affirmative Action, Ministry of Public Service, Gender and Affirmative Action. She has over 25 years' experience in Teaching and Management. She facilitates planning, designing and implementation of gender programmes. Ms Chemutai holds a Masters Degree in Business Administration (MBA) Strategic Planning from Kenya Methodist University (KEMU). She holds a Bachelor of Education Degree from Moi University and a Higher Diploma in Human Resource Management. She has also attended several professional Courses, internationally and locally. She has also been an alternate Director at Uwezo Fund Oversight Board.



Mr. Duale Hassan Abdullahi

Alternate Member, State Department for Basic Education,
Ministry of Education

Member of the Audit, Risk and Compliance Committee

Date of Birth: 17th June 1977

Date of Appointment (DoA): 6th June 2024

Mr Duale is currently the Head of Directorate - Junior Education at the Ministry of Education. He has over 23 years' experience in the Education Administration and Management cutting across the Field administration and at the Head Quarter. Mr. Duale previously served as Sub-County Director of Education, County Director, Regional Director of Education, Deputy Director at both the directorates of Primary Education and Teacher Education. He also served as the Director in charge of Field Coordination and Co-curricular activities. He holds a master's degree in education management and administration and a master's degree in business administration. Duale is a member of the Kenya Association of Educational Administration and Management.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025



Ms. Mary N. Kerema, OGW

Alternate Member, State Department for ICT and Digital Economy, The Ministry of Information, Communications and the Digital Economy (MICDE)

Member of the Human Resource and Establishment Committee

Date of Birth: 8th March 1970

Date of Appointment (DoA): 5th November 2024

Mary Kerema is a dynamic and results-driven ICT leader with over 27 years of experience in leveraging technology to enhance government services and drive digital transformation. She has a proven track record in managing large-scale IT projects, fostering cross-departmental collaboration, and implementing innovative solutions that has improved operational efficiency across Government.

Mary Kerema is the Secretary ICT, E-Government and Digital Economy in the Ministry of IC&DE. Prior she was working as Deputy Director, E-Government in ICT Authority.

Her achievements include: Development of ICT Masterplan, Strategic Plans, ICT Policies, Standards and Procedures for the National Government; Overseeing the development, deployment and maintenance of the government enterprise systems such as National Education Management Information System (NEMIS); implementing the Electronic Government Procurement System (e-GPS); spearheading implementation of the Re-engineered Pension Management System; technology lead in the Digital Identity project in Kenya; overseeing and guiding the implementation of e-Citizen Platform. She was appointed as the Deputy Ambassador for ID4Africa for Kenya 2024.

She has a master's in information technology management from the University of Nairobi and she is currently pursuing a PhD degree in Information Systems.

In recognition of her role as a pillar in development of ICT in Government, outstanding and distinguished service to the nation in various capacities. She was in 2020 awarded Order of Grand Warrior of Kenya (OGW) by His Excellency the President. She has also been recognized by the Global e-Schools and Communities Initiative (GESCI) as an African leader in ICT.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025



Mr. Stephen G. Mau Kimani

Alternate Member, State Department for Culture and Heritage
Ministry of Gender, Culture, the Arts and Heritage

Member of the Finance and Resource Mobilization Committee

Date of Birth: 10th February 1967

Date of Appointment: 5th November 2024

Mr. Stephen Mau is the Director, Records and Library Services at the Department of Library Services in the State Department for Culture, the Arts and Heritage. He holds a Master of Library and Service from Kenyatta University, Post Graduate Diploma in Librarianship from Makerere University, Kampala and Bachelor of Arts, University of Nairobi. He is a career civil servant with over 30 years' experience in management and leadership.



Dr. James G. Njogu, HSC, PhD, MPhil, BSc

Ag. Secretary General/CEO





Date of Birth: 12th December 1968

Date of Appointment (DoA): 1st June 2023

Dr. James Njogu has over twenty year's professional experience in the field of environmental management, biodiversity and natural resource management. He has a bachelor's degree in wildlife management and a Masters in Biological Sciences from Moi University. He graduated with a PhD degree in Social Geography from University of Amsterdam in 2003. He has worked for government and a non-governmental organization under different capacities. His specific work experience include research, policy analysis, proposal development and reviews, resource mobilization, project management among others. . He has mainly worked on international conventions and agreements under the Kenya Wildlife Service. He coordinated all Multilateral Environment Agreements (MEAs) that Kenya has ratified and that relate to wildlife conservation and protected areas in Kenya. These include the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Ramsar Convention - formally the Convention on Wetlands of International Importance, especially as Waterfowl Habitat, Convention on Migratory Species (CMS) and the African-Eurasian Migratory Waterbird *Agreement* (AEWA), International Whaling Commission (IWC) and World Heritage Convention (WHC) – Natural Sites. Other conventions that he was involved in include Convention on Biological Diversity (CBD), United Nation conventions on Climate change (UNFCCC) and on Desertification (UNCCD). He has worked as a Natural Resource Manager, Ewaso Ngiro South Development Authority and also served briefly as Ag. Principal Kenya Wildlife Training Institute.

In addition to convention, he coordinated matters relating to the *International Union for Conservation of Nature* (IUCN) Kenya Membership and the United Nations Educational, Scientific and Cultural Organization (UNESCO) matters and also strongly involved in developing and negotiating resolutions at United Nation Environment Assembly (UNEA). He has served as representative of Kenya in UNESCO as Member of the Executive Board (2015 – 2019) and chaired of Group V(a), Committee on Non-Governmental Partners (NGP). Others included Vice Chair of Kenya Man and Biosphere (MAB) National Committee, member of Kenya UNESCO Natural Sciences Experts Committee and Culture Programme Expert Committee; Chair for Eastern and Southern Africa (ESARO) IUCN Regional Committee (2013 -2016); Chair IUCN Kenya National Committee. He served focal point and member of standing committee for various conventions.

4. Key Management Team

	Key Management Team	Designation and Details
1.	 Dr. James G. Njogu, HSC, PhD, MPhil, BSc	Ag. Secretary General/ CEO and Deputy Secretary General – Programmes
2.	 Dr. Joel Ongoto, PhD, MEd, BEd	Ag. Deputy Secretary General, Research and Resource Mobilization (RRM), and Director, Social and Human Sciences Programme
3.	 Ms. Mary Kangethe, MEd, BEd	Director, Education Programme
4.	 Dr. George Eshiamwata, PhD, MSc, BSc	Ag. Director, Research and Consultancy & Deputy Director Natural Sciences Programme

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

	Key Management Team	Designation and Details
5.	 Ms. Emily Njeru, BA	Ag. Director, Culture Programme (From 3 rd June 2024)
6.	 Ms. Angela Silima, MA, BEd	Ag. Director, Communication & Information Programme
7.	 Ms. Naomi Muiruri, MBA, BCom, CPA (ICPAK Member 16120)	Manager, Finance & Accounts
8.	 Mr. Nicholas Kirwa, LLB, HND-HRM (IHRM Member)	Ag. Head of Human Resource and Administration
9.		Senior Officer, Supply Chain Management

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

	Key Management Team	Designation and Details
	 <p>Mr. Kennedy Kiplagat, MSc Proc.& Log, BA, MCIPS, (MKISM Member)</p>	
10.	 <p>Ms. Everlyne PISOI Mapelu, BA Finance, (MIIA)</p>	Auditor, Internal Audit & Risk Assurance

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

5. Chairman's Statement

Dear KNATCOM Stakeholders,

The Board of the Kenya National Commission for UNESCO (KNATCOM) is pleased to present the annual report and financial statements for the period ended 30th June 2025. We extend our sincere appreciation to the KNATCOM staff who diligently prepared this report and financial statements, ensuring full compliance with International Public Sector Accounting Standards (IPSAS) as guided by the Public Sector Accounting Standards Board (PSAB).

The Board remains committed to fulfilling the Commission's mandate as outlined in the KNATCOM Act 2013 (Revised 2014). During the reporting period, the Commission successfully executed various initiatives aligned with its Strategic Plan 2024-2029, Kenya's Vision 2030, the Fourth Medium Term Plans (MTP IV), the Bottom-Up Economic Transformation Agenda (BETA) 2022-2027, the East Africa Community Vision 2050, and the African Union's Agenda 2063. On a global scale, our efforts aligned and supported the Sustainable Development Goals (SDGs), UNESCO's Medium-Term Strategy 2022-2029 (41C/4), the UNESCO Programme and Budget 2022-2025 (42 C/5), and the Operational Strategy for Priority Africa 2022-2029.

Our activities spanned across various programs, departments, and divisions, focusing on promoting quality, equitable, and inclusive education and lifelong learning for all. We also emphasized sustainable development and environmental protection through science, technology, innovation, and natural heritage preservation. Additionally, the Commission worked to build inclusive, just, and peaceful societies by advocating for freedom of expression, cultural diversity, and global citizenship education while safeguarding heritage. Furthermore, we focused on fostering a technologically advanced environment through knowledge dissemination, skill development, and the promotion of ethical standards. Our commitment to research, knowledge generation, and information dissemination, along with the enhancement of corporate functions, remained steadfast throughout the year. Key achievements during the reporting period include; reaching out to 1500 learners affected by floods for psycho-social support; Periodic Review of Amboseli Biosphere Reserve; Capacity building of 400 stakeholders from Elgeyo Marakwet on the UNESCO Charter for physical activity sport; training of youth in Kiambu County on mobile application development; and publication of two Issues of the KNATCOM Journal.

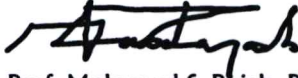
In FY 2024/2025, we completed the end-term review of the second KNATCOM Strategic Plan 2019-2024, laying the groundwork for the third Strategic Plan 2024-2029, and launched it during the reporting period. The 2019-2024 plan concluded with an impressive evaluation score of 90.6 percent. The Commission maintained high scores on Performance Contract indicators, adhered to the Citizen Service Delivery Charter, and implemented ISO 9001:2015, International Standard on Quality Management System (QMS) and ISO/IEC 27001:2022 International Standard on Information Security Management Systems (ISMS), demonstrating our commitment to excellence.

Collaboration remained a cornerstone of our success, with strong partnerships at the international, regional, and national levels. We worked closely with our Programme and Expert Committees, national government agencies, county governments, the UNESCO Regional Office for Eastern Africa, UN agencies, and the global network of National Commissions for UNESCO. Our ongoing relationship with the Permanent Delegation of Kenya to UNESCO in Paris continues to provide valuable opportunities for broader engagement.

Despite these successes, the Commission faces challenges, particularly in staffing. With only forty-three members out of an approved ninety-four positions, several critical offices remain unstaffed, limiting our capacity to meet statutory and regulatory requirements. Additionally, operating from rented premises has increased costs, underscoring the need for the Commission to establish its own offices to reduce operating expenses and enhance program implementation. The Board is committed to addressing these challenges and enhancing the Commission's impact by working closely with all stakeholders.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Finally, I am honoured by the trust placed in me, recognizing the significant responsibility that comes with this role. I am committed to leading with integrity, dedication, and a clear vision for our collective success. I look forward to working closely with the Board Members, staff, and all our esteemed stakeholders as we navigate the challenges and opportunities ahead, striving to achieve our goals and uphold the values of the Commission.



Prof. Mohamed S. Rajab, PhD, EBS
Chairperson of the Board

***Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025***

6. Report of the Chief Executive Officer

As part of statutory requirement and best practice, we are delighted to present the Kenya National Commission for UNESCO (KNATCOM) annual report and financial statements for the period ending 30th June 2025. This report and financial statements have been prepared in full compliance with the KNATCOM Act, PFM Act, the State Corporations Act, and International Public Sector Accounting Standards (IPSAS), along with all other relevant legislation, circulars and guidelines. The Commission's activities during this period were aligned with several strategic frameworks, including the KNATCOM Strategic Plan 2024-2029, Kenya's Vision 2030, the Fourth Medium Term Plans (MTP IV), the Bottom-Up Economic Transformation Agenda (BETA) 2022-2027, the East Africa Community Vision 2050, and the African Union's Agenda 2063. On a global scale, our efforts aligned and supported the Sustainable Development Goals (SDGs), UNESCO's Medium-Term Strategy 2022-2029 (41C/4), the UNESCO Programme and Budget 2022-2025 (42 C/5), and the Operational Strategy for Priority Africa 2022-2029.

KNATCOM's operations were structured around two main directorates: Programmes, and Research and Resource Mobilization supported by Corporate Services. During the financial year, the Commission's achievements were anchored on key priorities: promoting quality education and lifelong learning; fostering sustainable societies and environmental protection; advancing inclusive, just, and peaceful communities; driving technological innovation; and strengthening corporate support systems. Notable initiatives included building the capacity of educators to implement ethics education, integrating values into the curriculum, and promoting gender-responsive teaching practices.

EDUCATION PROGRAMME ACTIVITY PHOTOS



Above: Training of ECDE teachers from Kilifi County on ICT integration in teaching and learning at Pwani University from 28th -30th April 2025. Training conducted by Master Trainers from KEMI, MoE ICT Champions, Pwani University IT technicians and KNATCOM IT Personnel.



Above: Training of teachers and teacher educators at Shanzu Teachers College on prevention of School-Related Gender Based Violence (SRGBV) from 26th -29th November 2024. The training was conducted by Master Trainers from MoE, KNATCOM and TSC trained by UNESCO on the Connect with Respect (CwR) Toolkit.

NATURAL SCIENCES PROGRAMME ACTIVITY PHOTOS



World Environment Day 2025 celebrations whose theme was "*Beat Plastic Pollution*" was hosted by Tharaka University.



CS Environment, Climate Change and Forestry, Dr. Deborah Barasa together with Tharaka Nithi Governor and other ranking government and political figures.



Empowering the Next Generation: Kenya Launched Phase II of UNESCO-CODEMAO Youth Coding Initiative.



Periodic Review of Amboseli Biosphere Reserve and Sensitization of Biosphere Adjacent Communities on Resource Conservation And Utilization, held 9th – 10th June 2025.

This periodic review involved consultative meetings with various stakeholders culminating in a stakeholder consultative workshop held at Kibo Slopes Hotel. The workshop was attended by 38 participants drawn from KWS, KFS, MAB Youth, NGOs and CBOs. Other consultative meetings were held with other actors working within that landscape



KNATCOM partnered with the Engineers Board of Kenya to mentor 180 students during the Engineering Partnership the Edge Convention Centre held at the Centre in May 2025



Mt. Elgon Transboundary Biosphere Reserve was officially launched on 28th March 2025 at Suam, Kenya

SOCIAL AND HUMAN SCIENCES PROGRAMME ACTIVITY PHOTOS



Youth in a Fit for Life Initiative at Kenyatta university on 11/10/2024



Experts at the Jacaranda Hotel, sponsored by KNATCOM and GIZ to draft an M&E framework for the physical education and sport policy for basic education in Kenya



Women and AI workshop held on the 28th of March 2025 at Hyatt Regency, Nairobi, Kenya.

CULTURE PROGRAMME ACTIVITY PHOTOS



Training Nakuru County stakeholders on promotion of culture and creative industries held on 18th and 19th December 2024



Capacity building of Nyeri County on policies to support inclusive culture and creative industries. The governor at the Center Mwalimu Kahiga Mutahi and his deputy together with other county officials participated in the workshop 30th to 31st January 2025

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025



National youth workshop on promotion of values and conservation of heritage held at UN Complex Gigiri 7th May 2025



Session at the National youth workshop on heritage conservation held at UN Complex Gigiri May 2025

COMMUNICATION AND INFORMATION PROGRAMME ACTIVITY PHOTOS



Group Photo During the Training of Senior Police Officers on Safety of Journalists at Sportsman's Arms Hotel, Nanyuki on 27th August 2024. The Training Was Graced by Mr. Nyale Munga, EBS, Senior Assistant Inspector General (S/AIG) (In Police Uniform)



Group Photo During the Training on Safety of Female Journalists at Blooming Suites Hotel, Naivasha from 8th – 10th September 2024.



The Ag. Secretary General, Dr. James Njogu, HSC Delivering His Keynote Address During the Annual Media Summit 2025 at The Edge Hotel Nairobi on 15th May 2025.



The Ag. Secretary General Dr. James Njogu, HSC (right) and the County Executive Committee Member for Youth and Sports, Kiambu County, Hon. Osman Korar (left) signing a Memorandum of Understanding for a Collaborative Project on Training Youth in Kiambu County on Mobile Application Development at the Lake Naivasha Resort on 12th May 2025

RESEARCH AND CONSULTANCY ACTIVITY PHOTOS



The Research and Consultancy Department among participants of the KIPPRA Kenya Think Tank Forum (KTTF), held on 29th and 30th April 2025 in Nairobi



The Research and Consultancy Department participated in a research output dissemination workshop on women's economic empowerment in Nyeri County, organized by the KU-WEE HUB from 7th to 8th May 2025

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

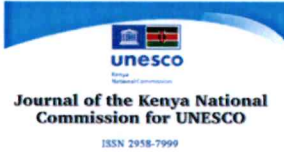


The Commission's Staff, led by the Ag. Secretary General Dr. James Njogu, hosting the Catholic University of Eastern Africa (CUEA) team, which was led by the Ag. Deputy Vice Chancellor, Prof. Koros, in discussions to co-host the International Conference on Artificial Intelligence in Education, held on 28th and 29th April 2025 at Catholic University of Eastern Africa CUEA



Dr Kasyula giving remarks during the International Conference on Artificial Intelligence in Education, held on 28th and 29th April 2025 at Catholic University of Eastern Africa CUEA

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025



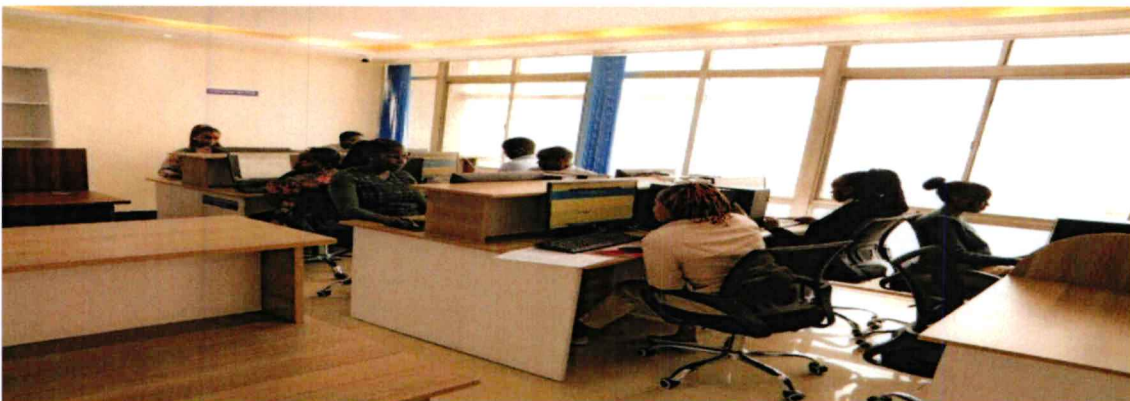
The Research and Consultancy Department published Volume 5, Issue 1 of the Journal of the Kenya National Commission for UNESCO in December/January 2025 and Volume 5, Issue 2 in June/July 2025.



RESOURCE CENTRE ACTIVITY PHOTOS



The Reading Area



The Computer Section

Corporate Services

Corporate services and governance also saw notable improvements, with the Human Resource Division facilitating internships, managing staff training, and ensuring compliance with gender regulations. The ICT Division made strides in enhancing network security, digitizing services, and improving overall operational efficiency. Meanwhile, the Supply Chain Management Division ensured strict compliance with procurement laws and optimized the acquisition of resources, ensuring that the Commission's operations were both efficient and effective.

KNATCOM adopts a comprehensive approach to risk management. During the financial year, a major risk emerged from a proposal—captured in the Cabinet News of January 21, 2025, at State Lodge Kakamega—to dissolve the Commission, merge its functions back into the Ministry, and redistribute its responsibilities among other government agencies. This was assessed as a catastrophic risk, given that the Kenya National Commission for UNESCO was established through Cabinet Decision No. 170 of 1964 to fulfil the requirements of the UNESCO Constitution and the Charter of National Commissions. In 2013, this mandate necessitated the Commission's transformation from a Department within the Ministry of Education into a State Corporation through an Act of Parliament.

The proposal to dissolve the Commission significantly dampened staff morale and eroded stakeholder confidence, raising serious concerns from UNESCO headquarters and other partners. Despite this challenging environment, the Commission achieved a historic milestone by mobilizing the highest-ever level of external resources—approximately KES 34 million.



Training of Corporate Risk Management Committee (CRMC) on Risk to improve on risk management and mitigation in Naivasha

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Other notable risks included severe understaffing, with only 43 of the approved 94 positions filled, and a reduced budget allocation. Both factors adversely affected the Commission's operational capacity. Nevertheless, the Board remains committed to addressing these challenges, with a focus on enhancing the Commission's impact through collaborative efforts with stakeholders.

In conclusion, KNATCOM has made remarkable progress in achieving its strategic objectives, particularly in international engagement, educational initiatives, environmental conservation, cultural heritage preservation, communication and information, and research and documentation. The Commission continues to foster partnerships at all levels, driving sustainable development and contributing to Kenya's Vision 2030. Moving forward, KNATCOM aims to build on these successes while addressing operational challenges to ensure continued excellence in service delivery.

Finally, I wish to express my profound gratitude to Prof. Mohamed S. Rajab, our Board Chairman, and the entire Board of Directors for their steadfast oversight, strategic guidance, and unwavering support in steering the Commission towards the realization of its strategic objectives. In particular, their resolve to safeguard the Commission's status as a State Corporation—while ensuring that Kenya continues to meet its international obligations—has been invaluable. Their leadership has been pivotal to our progress.

I also extend my sincere appreciation to the Government of Kenya and its administration for continued support and commitment to strengthening the mandate of the Commission, thereby enabling us to deliver on our national and international responsibilities. I also extend our sincere gratitude to all our stakeholders and partners, whose collaboration and support have been instrumental in advancing KNATCOM's mandate. In particular, we thank UNESCO and our development partners for their budgetary support, technical assistance, and shared commitment to promoting education, sciences, culture, and communication. Your trust, engagement, and continued partnership have strengthened our capacity to deliver impactful programmes and uphold Kenya's national and international obligations.

To all KNATCOM staff, I convey my heartfelt thanks for your dedication, prudent stewardship of resources, and invaluable contributions to our notable achievements during the year, including the preparation and compilation of this financial report and statements.



Dr. James Gichiah Njogu, PhD, HSC
Ag. Secretary General/CEO

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

7. Statement of Performance against Predetermined Objectives for FY 2024/2025-1

KNATCOM has nine strategic issues and objectives within the current Strategic Plan 2024 -2029-1. These strategic issues are as follows:

- Issue 1:** Existing Gaps in equity, inclusion and quality education pathways
- Issue 2:** Mechanisms to advance sustainable societies and environmental protection
- Issue 3:** Inequality and social justice in societies
- Issue 4:** Awareness, appreciation, safeguarding of cultural heritage and promotion of creative industries
- Issue 5:** Freedom of expression, access to information and media development
- Issue 6:** Mechanisms for research, research outputs dissemination and consultancy
- Issue 7:** Mechanisms for partnerships and resource mobilisation
- Issue 8:** Management of information resources for knowledge sharing
- Issue 9:** Commissions’ institutional capacity

KNATCOM develops its annual work plans based on the above nine Strategic Issues. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The Commission achieved its performance targets set for the FY 2024/2025 period for its nine strategic pillars, as indicated in the table below:

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Existing gaps in equity, inclusion and quality education pathways	Ensure inclusive and equitable quality education	Number of teachers trained	Train 60 ECDE teachers on ICT integration in teaching and learning	60 ECDE teachers trained on ICT integration in teaching and learning
		Number of stakeholders engaged	Hold advocacy forums during the World Teachers Day	200 stakeholders engaged during the World Teachers’ Day
		Number of stakeholders engaged	Organize engagements with stakeholders during the International Literacy Day	364 stakeholders reached through the International Literacy Day
		Number of secondary school learners (girls) sensitized	Conduct sensitization and mentorship of 220 secondary school girls on STEM	288 (Girls) secondary school learners sensitized and mentored on STEM

**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

Number of learners reached	Provide 1500 primary and secondary school learners affected by floods with psycho-social support package	1500 learners affected by floods reached with the psycho-social support package. This was a PC activity.			
Number of STEM Secondary School teachers trained	Train 44 STEM secondary teachers Gender Transformative STEM Education	26 teachers trained on Gender Transformative STEM Education			
Number of surveys undertaken	Track the uptake of TVET courses by the learners from 40 schools reached during sensitization	1 survey undertaken on the uptake of TVET courses by the learners			
Number of patrons trained	Conduct capacity building for ASPnet patrons on peace, GCED and ESD innovative approaches	Trained 30 ASPnet patrons and educators on ESD action research			
Number of curriculum developers, teachers and teacher educators trained	Conduct capacity building for curriculum developers, teachers and teacher educators on Ethics Education	30 curriculum developers and 50 teachers and teacher educators from Murang'a and Kitui counties on Ethics Education conducted.			
IEC materials and Guidelines developed	Conduct a workshop to develop IEC materials and Guidelines for the institutionalization of MHPSS for teachers in Africa	Draft IEC materials and guidelines developed and in place			
Number of interdisciplinary studies carried out	Conduct one interdisciplinary research and develop a policy dialogue	One interdisciplinary research conducted and a policy dialogue carried out.			
Number of teacher educators trained	Train teacher educators on MHPSS	191 teacher educators trained on MHPSS			
Number of teachers	Train 50 teachers on mainstreaming GRP	23 teachers trained on mainstreaming GRP			
Number of participants trained	Train stakeholders, curriculum developers, teachers and teacher educators on prevention of SRGBV	30 stakeholders, 33 curriculum developers, 100 teachers and 40 teacher educators trained on prevention of SRGBV.			
Number of learners engaged	Hold mentorship and career guidance awareness among learners in Narok County	20 learners attended the mentorship and career guidance			
Number of meetings carried out	Organize forums to support the establishment of UNESCO Chairs in Kenya.	3 meetings held with the leadership of Taita Taveta University, Technical University of Mombasa and Pwani University.			

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

		Number of evaluation sessions held	Organize forums to support the implementation of UNESCO Qualification Passport (UQP) in Kenya	1 UQP evaluation session carried out
		Number teachers trained	Train teachers and learners affected by flooding on Mental Health and Psycho-Social Support and Disaster Risk Reduction (MHPSS& DRR)	50 teachers and 10 community youth volunteers, 2 Sub-County Quality Assurance and Standards Officer and 2 Curriculum Support Officers trained
		Number of girls mentored Report List of participants Report	Conduct sensitization camps in STEM subjects and emerging technologies for secondary school students	567 girls mentored on STEM and trained.
		Number of teachers trained List of participants Report	Conduct capacity building of 30 STEM teachers on gender responsive STEM education and emerging technologies.	46 teachers trained on gender transformative STEM Education
		TVET Trainers Trained List of participants Report	Conduct capacity building of 30 TVET trainers on emerging technologies	28 TVET trainers trained on emerging technologies and skills mismatch
Mechanisms to advance sustainable societies and environmental protection	Establish and promote innovative approaches and models to conservation and sustainable development	Periodic Review Report, Activity report	Undertake a periodic review and produce status report for one Biosphere Reserve	Periodic Review for Amboseli Biosphere Reserve undertaken
		Report Number of Signages and banners.	Establish an additional Biosphere Reserve in Kenya	Coordinated the launch of Mount Elgon Transboundary Biosphere Reserve and signing of MoU
		Report	Establish a Geopark in Kenya	Visibility of the aspiring Geopark increased through design and erection of signage at geosites
	Enhance knowledge and capacity for climate, biodiversity, water and ocean management and disaster risk reduction	Report List of participants	Train 40 decision makers, managers and communities on climate action, biodiversity, water and ocean management, and disaster risk reduction	113 decision makers, managers and communities trained
	Advance international cooperation in STI	Report List of participants	Mark three International Days	Organised four international commemorative events to mark the International Day of Biosphere Reserves, International Day of Women and Girls in Science,

**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

				Participate in ecological, hydrological and earth sciences related international conferences/meetings/symposia	International Day of Geodiversity and World Metrology Day Participated and presented papers in the 60 th Annual Meeting of the Association for Tropical Biology and Conservation in Rwanda and the 1 st International Mangrove Conservation and Restoration Conference 50 youth from Kenyatta University capacity built as advocates for the fit for life initiative
			Report Book of abstract	Conduct activities for UNESCO Fit for Life Initiative	400 stakeholders from Elgeyo Marakwet capacity built on the UNESCO Charter for physical activity and sport.
		Enhance social justice, inclusion and peace	Report	Build capacities of sports' stakeholders on the UNESCO International Convention against Doping in Sport 2005 and the UNESCO International Charter of Physical Education, Physical Activity and Sport	Commemorated the International Day of Sports for development and peace.
			Report	Commemorate the International Day of Sport for Development and Peace	88 ISERC members trained, and 4 institutions supported to establish ISERC committees. 2 institutions were supported to review their standard operating procedures 44 HEC members trained
			Report	Build capacities of Institutional Scientific Ethics Review Committee members	
			Report	Conduct activities for Hospital Ethics Committee (HEC) members in line with UNESCO guidelines on Bioethics	
			Number of stakeholders, Report	Build capacities of stakeholders using UNESCO framework on intercultural dialogue, intercultural competencies Story Circles and the ArtLab Tools	88 St. Paul University students trained on intercultural dialogue
			Report	Conduct activities on the UNESCO Management of Social Transformations (MOST) Programme interventions, UNESCO Future Literacy and Inclusive Policy initiatives	Technical Working group trained on futures literacy A high-level interagency team for the development of a national strategy for a futures literate public service constituted. iii. Participated in the Peoples Dialogue Festival where 120 Kenyans visited the KNATCOM booth.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

		Report	Conduct forums on gender biases and stereotypes against Women through Artificial Intelligence	Organized a one-day event on Women and AI with 101 physical participants and 447 online. This was a PC activity.
		Report	Undertake activities on UNESCO's General History of Africa	i. Two Kenyan curriculum experts supported to attend a GHA Conference. ii. Online webinar on the role of UNESCO Chairs in promotion of GHA supported.
		Report	Commemorate the International Day of Peace	i. An high-level meeting organized together with NCIC .ii. Supported development of a National Strategy for Peacebuilding and Security among pastoralist communities in Kenya
		Report	Commemorate the World Philosophy Day	Organized a conference with Strathmore University and UNESCO ROEA to mark the World Philosophy Day
		Activity Reports	Conduct activities for youth civic engagement and holistic youth development	i. Facilitated the participation of two UNESCO Youth forum members to participate in the KSG youth forum meeting and facilitated the Youth Forum members to participate in 4 conferences ii. Organized a webinar to sensitize youth forum members on UNESCO's areas of competence.
		Report	Conduct activities on the Route of Enslaved Peoples Project	Participated in a workshop to collect data and develop a game on Slavery on the Kenya Coast
Awareness, appreciation, safeguarding of cultural heritage and promotion of creative industries	Improve management and governance of cultural heritage	Report, List of participants	Build capacity of County stakeholders on management and Governance of cultural heritage in Isiolo County	50 youth from Isiolo county trained on conservation and management of tangible heritage
		Report List of participants	Conduct a workshop for Kaya elders on preservation of Vigango in line with the UNESCO. 1970 Convention on protection of cultural property	50 community stakeholders sensitized on implementation of the UNESCO 1970 Convention in regard to preservation of Vigango artefacts in Kilifi

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

	Enhance capacities for promotion and protection of inclusive creative sector	Report List of participants	Conduct capacity building of stakeholders on promotion of inclusive creative cultural industries to scale up the creative economy	100 county stakeholders trained on policies for promotion of inclusive culture and creative industries based on UNESCO best practices In Nyeri, Nairobi and Nakuru counties
		Report List of participants	Sensitize stakeholders on UNESCO Frameworks for Cultural Statistics to improve availability of national cultural statistics informed culture policies and planning	Trained 50 County cultural officials and stakeholders on production of quality cultural statistics from Kisumu and Nakuru
		Report List of participants	Support stakeholders to market and showcase local cultural expressions in partnership with stakeholders in	Supported 50 artists to showcase their talents and creative works on world art day and international jazz day
		Report List of participants	Conduct capacity building for Kenyan cities on sustainable cities UNESCO Creative Cities Network (UCCN) & support one to apply to Join (UCCN)	Sensitized Kisumu City on UNESCO Creative Cities Network to apply to join UCCN
		Report List of participants	Partner with stakeholders in conferences/ to promote linkage and intellectual collaboration in promotion of cultural heritage and creative industries	Partnered with Philippines NatCom, UNESCO and State Department of Culture to organize a Conference on Authenticity of African Heritage
		Report List of participants	Evaluation and Preselection of the 2025 International Fund for Cultural Diversity (IFCD) Projects	37 Projects submitted by Kenyan organizations evaluated and 3 preselected for funding consideration by UNESCO
	Enhance intercultural dialogue and rapprochement of cultures in Kenya	Report List of participants	Organize and partner with stakeholders in festivals & intercultural dialogue for a to promote cohesion values & appreciation of cultural diversity	Organized and partnered with ministry of culture to celebrate world day on cultural diversity and supported artists to showcase their talents on world arts Day and Jazz Day. Supported Mbeere & Suba community cultural festivals
			Organize a youth workshop to promote cultural values, and appreciation of culture, heritage preservation and culture of volunteerism	50 youth from counties trained on values, appreciation of culture and heritage preservation as well as capacities on world heritage preservation volunteers built
Freedom of Expression, Access to	Strengthen the Media Environment for	Report Number of professionals trained	Conduct capacity building of 50 media professionals and stakeholders on freedom of expression, freedom of information and	Targeted senior police officers from Kiganjo police college and focused on journalists' safety and phase two

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Information and Media Development	Improved Democratic Engagements		safety of journalists (UN Plan of Action on the Safety of journalists and the Issue of Impunity) Co-organize forums on freedom of expression, access to information and media development	targeted 46 female journalists from Nakuru county and its neighbouring counties. Participated in a Disability Mainstreaming, Content Moderation and Freedom of Expression Workshop organized by Article 19 and National Council for Persons with Disabilities.
		Report Number of stakeholders engaged		Participated in the World Radio Day 2025 celebrations. Facilitated a workshop that was a precursor to the celebrations. Participated in training on mental health and psychological support conducted alongside World Press Freedom Day and the Annual Media Summit
		Report, Attendance list	Build the capacity of 30 community radio professionals on editorial formatting as well as content development	Participated in a training on content development for community radio professionals
		Number of linkages established	Organise Conference s, workshops, seminars and dialogue forums to promote access to and preservation of information and knowledge	Participated in the International Day for Universal Access to Information Participated in the Digital Broadcasters' Association Future of Broadcasting Conference. Participated in Daystar's Model United Nations General Assembly Week.
	Enhance Access to Information Among the Citizenry	Report, Attendance list and number of applications developed	Conduct capacity of 50 youth on mobile application development	Youth in Kiambu County trained on mobile application development where 90 youth were trained and 15 applications developed.
		Number of preservation officers trained	Conduct capacity building of 30 preservation professionals on preservation of documentary heritage	Participated in a planning meeting hosted by UNESCO Regional office for a regional training of trainers workshop on Memory of the World

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

				10 preservation officers sensitised from the Eastern Region. Conducted field visits in the Eastern Region of Kenya.
Mechanisms for partnerships and resource mobilization.	Promote efficient and effective partnerships and resource mobilization strategies	Report Attendance lists	Sensitise Commission staff on Resource Mobilization	34 Members of staff sensitized on Resource Mobilization
		No. of MOU's signed	Develop a database of possible donors	8 partnerships entered during the FY
		Minutes MoU Reports	Hold consultative meetings with possible donors	12 meetings held during the FY
		Partners Database	Identify key partners for collaborations	A partner database maintained.
		Reports MoU's Minutes	Develop and implement memorandum of understanding	7 MoU implemented by the Commission and Partners
Mechanisms for research, research outputs dissemination and consultancy	Enhance effective and efficient mechanisms for knowledge management	Survey questionnaire Report Peer reviewed publication	Undertake a baseline on the Impact of Remote Learning on Student Performance and Well-being	Research on the impact of remote learning on student performance and well-being was conducted
		Survey questionnaire Report Peer reviewed publication	Undertake a baseline on public knowledge and attitudes towards plastic pollution and efforts to mitigate it.	Research on public knowledge and attitudes towards plastic pollution and efforts to mitigate it
		Survey questionnaire Report Peer reviewed publication	Undertake a baseline on public concerns and attitudes towards privacy and data security.	Research on public concerns and attitudes towards privacy and data security
		No of manuscripts Database of reviewers Appointment letters	Publish the KNATCOM Online Journal	Two Issues of the KNATCOM Journal Published in Dec-Jan 2024 and June-July 2025
		No. of research forums and conference attended Invitation letters Conference Report	Participate and support 14 research conferences	Research linkages and collaborations enhanced in 14 conferences.
Existing gaps in management of information resources for knowledge sharing	To enhance efficient and effective information resources management for knowledge sharing	Number of products and services	Facilitate subscription to Kenya Libraries and Information Services Consortium (KLISC)	Subscription to Kenya Libraries and Information Services Consortium (KLISC) done
			Process all information materials in the Resource Centre	7,400 volumes of print information materials were processed

**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

	Number of processed and automated print information materials	Facilitate automation of print information resources through a library automation system (KOHA)	7,400 volumes of print information materials were processed
	Number of print and electronic resources accessed	Facilitate automation of print information resources	135 print information materials were accessed and used. 3 databases and 16 articles under the electronic resources were utilized.
	Number of users accessing the print and electronic resources	Facilitate automation of print information resources through a library automation system	70 users accessed and utilized the available products and services
	Number of electronic resources accessible	Facilitate subscription to relevant electronic resources	35 users accessed the electronic resources Facilitated subscription to 30 databases
	Number of softwares	Acquire an anti-plagiarism software	Purchased an anti-plagiarism software
	Number of acquired Resource Centre materials	Acquire Resource Centre furniture, books, computers, photo albums and signages	A donation of books from the UNESCO Regional Office for Eastern Africa received. Purchased 17 book volumes Installed 20 signages
	Number of stakeholders sensitized	Build capacity of stakeholders on access and utilization of electronic resources, My Library on Fingertips (MyLoft) and the OPAC	111 stakeholders sensitized on access and utilization of electronic resources
	Number of stakeholders sensitized	Sensitize stakeholders on the antiplagiarism software	10 internal stakeholders sensitized on the antiplagiarism software
	Number of initiatives to publicize	Publicize use of the Resource Centre	Implemented 5 initiatives to publicize the Resource Centre.
	Number of indoor plants	Enhance environmental sustainability	Initiated the purchase of 8 plant pots, soil and indoor plants
Issue 9: Commissions' institutional capacity.	Report	Boost the Commission's publicity and stakeholder awareness.	Regularly updated the KNATCOM's social media
	Timely access to information on current affairs by the Staff.	Subscribe to the electronic newspapers by collaborating with KLISC	Facilitated online access to local dailies
	No. of stakeholders engaged	Engage the public and the stakeholders during the Commission's Key Activities Participate in National exhibitions and disseminated KNATCOM publications to the stakeholders and citizens.	1000 strategic plan copies disseminated. Engaged the public during the national exhibitions

**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

	Enhance visibility and increase awareness of KNATCOM's programmes and activities.	Report	Sensitize the customer satisfaction committee	Trained the customer satisfaction committee members
		No. of photos documented	Publicize the Commission activities.	Procured and installed camera accessories
Issue 9: Commissions' institutional capacity	Leverage Technology to enhance efficiency and effectiveness in service delivery	Quarter reports	Conduct preventive maintenance services for the ICT equipment's and associated peripherals done on quarterly basis.	Took quality photos during Commission activities.
		Report	Develop specifications for the user requested hardware	Facilitated quarterly preventive maintenance of ICT assets and infrastructure.
		Report	Manage threat management	Fulfilled by 100% user hardware needs and deployed the Asset bar code handling and solution.
		Report	Digitalize processes by deploying information management systems	Reviewed the network firewall system and enhanced the Commission cyber security
		Report	Subscribe to the Collaboration platforms to enhance Productivity	Enhanced Board Management processes by renewing the Electronic Board Management System
		Report	Subscribe to a suite of productivity and collaboration tools to enhance operational efficiency and team coordination	Automated the Audit management processes by deploying an end-to-end Audit Management System.
		Report	Deploy an additional power backup equipment	Digitalized and Reengineered the Commission Research Processes
		Report	Ensure 99.99 internet connectivity.	Subscribed to Zoom Premium
Commission's institutional capacity	Strengthen performance management practices for continual improvement	Report	Coordinate a performance contracting framework	Renewed Microsoft 365 subscription
				Deployed Additional Uninterruptible Power Supply.
				Subscribed to a 200mbps high speed Fiber internet
				Improved annual performance ratings Prepared and submitted quarterly and annual reports.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

		Report	Compile and submit Strategic Plan and workplan implementation reports	Compiled and submitted Strategic Plan and workplan implementation reports
Commission's Institutional Capacity	Promote effective and efficient risk management processes to support achievement of the Commission's Mandate	Policy	Review and implement Enterprise Risk Management (ERM) Policy and Framework	Reviewed existing ERM Policy and Framework; Revised draft prepared and submitted for internal review
		Number of CRMC Members trained	Train Corporate Risk Management Committee (CRMC)	ERM training conducted
		Number of Risk Champions trained	Identify and Train Risk Champions on Risk	Risk champions trained
		Number of quarterly risk reports	Conduct risk identification, assessment and reporting	Risk identification and assessment conducted Quarterly reports submitted to the Board

8. Corporate Governance Statement

Corporate Governance is the framework of rules and practices by which a Board ensures accountability, fairness and transparency in an organization. It is a system by which organizations are directed and controlled to achieve their mandate. Corporate Governance addresses effectiveness of a Board, transparency and disclosure, accountability, risk management, internal controls, ethical leadership and good corporate citizenship. 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. Corporate Governance framework exists to encourage and ensure the prudent and efficient use of resources in an accountable manner in consideration of economic, social, environmental, technological, legal and political factors in an organization's environment. The Government has provided guidelines on Corporate Governance as enshrined in Kenya Constitution 2010, relevant statutes and the Mwongozo, the Code of Governance for State Corporations. According to Mwongozo, Corporate Governance is the structure and system of rules, practices and processes by which a State Corporation is directed, controlled and held accountable. It encompasses authority, accountability, stewardship, leadership, direction, and control exercised in State Corporations in Kenya. It also provides for a balance in 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.

i. Appointment of Board members, Process of appointment and removal of directors, The size, diversity, and demographics of the Board, Existence of the board charter

The Board of Commission is established by Section 6 of the KNATCOM Act, 2013 (Revised 2014) which provides that there shall be a Board of Commission which shall consist of:

- a) a chairperson who shall be appointed by the President
- b) the principal secretary responsible for education and training
- c) the principal secretary responsible for culture
- d) the principal secretary responsible for gender, youth, children and social development
- e) the principal secretary responsible for information and technology
- f) the principal secretary to the Treasury
- g) three members comprising of representatives of the organizations specified in the 1st Schedule.

The institutions in the 1st Schedule are Kenya National Examinations Board, Teachers Service Commission, a representative of a public university, Kenya Institute of Curriculum Development and the Director General responsible for education and training.

Section 6(2) states that the membership of the Board shall be such as to ensure that no more than two thirds will be of the same gender and reflects the regional and ethnic diversity of the people of Kenya. Section 6(3) appoints the Secretary General of the Commission as the Secretary to the Board.

In terms of appointment and removal of Board members, Sections 7, 8 and 9 of the KNATCOM Act provide as follows:

Section 7(3) provides that a person is disqualified from being appointed as a member of the Board if the person-

- a. is a State Officer
- b. is declared to be of unsound mind
- c. is undischarged bankrupt; or
- d. has been found in accordance with any law to have misused or abused a public office or in any way to have contravened Chapter Six of the Constitution

Section 8 (1) states that whenever a vacancy occurs in the office of the Chairperson of the Board, the Cabinet Secretary shall, within fourteen (14) days of notification of the vacancy, convene a selection panel for purposes of selecting a suitable person for appointment as chairperson of the Board. Section 8(2) provides

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

that the Cabinet Secretary shall forward the names of three (3) persons to the President for the appointment of one person to be the chairperson of the Board.

In terms of vacancies in the Board, Section 9(1) provides as follows:

The office of a member of the Board, other than an ex officio member, shall become vacant-

- a. if the member resigns by giving notice in writing, in the case of the Chairperson to the President and in the case of any other member, to the Cabinet Secretary, which notice shall take effect on the date specified therein, and where no date is specified, on the date of receipt of the notice by the President or the Cabinet Secretary
- b. if the appointment is revoked by the President or the Cabinet Secretary
- c. if the member –
 - i. is adjudged bankrupt or enters a scheme of arrangement for the benefit of his or her creditors
 - ii. is convicted of an offence by a court of competent jurisdiction and sentenced to imprisonment for a period exceeding six months without the option of a fine
 - iii. is incapacitated by reason of infirmity of body or mind
 - iv. is absent from three consecutive meetings of the Board without the leave of the Chairperson
 - v. is otherwise unable or unfit to discharge the functions of the Board or
 - vi. dies.

Section 9(2) provides that if the office of the Chairperson or a member of the Board becomes vacant under this section, the President or the Cabinet Secretary may appoint another person as a replacement of the person vacating office following the procedures specified in Section 8.

Section 20 of the KNATCOM Act provides that in the case of a vacancy in the office of the chairperson or a member of the Board, the Cabinet Secretary shall –

- a. in the case of chairperson, forward three names of persons qualified for appointment to the President and
- b. in the case of a member, appoint a replacement within thirty days.

The KNATCOM Act also provides in Section 11 that the term of office for the Board shall be four years with eligibility for reappointment for one further and final term.

The Board of the Commission developed its first Board Charter in 2016. The Charter was reviewed and adopted by the Board in the financial year 2024/2025. The current Board Charter is aligned to Mwingozo 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.

ii. Roles and functions of the Board

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;

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

- vi. monitor the performance of KNATCOM and ensure availability of adequate resources for the achievement of the Commission's objectives;
- 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.

The Chairperson of the Board is 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.

iii. Induction, training, and development

Board Members were trained during the reporting period in the following areas;

- a) 27th -31st January 2025: Board training retreat by ICPAK in Naivasha on:
 - i) The new International Audit guidelines
 - ii) Resource mobilization strategies for public sector organizations
 - iii) Strategic communication
 - iv) Risk management for boards
- b) 23-25 April 2025: SCAC-led Capacity Building retreat in Nakuru on:
 - i) Conducting Effective Meetings.
 - ii) Overview of Mwongozo, the Code of Governance
 - iii) Communication and Branding
 - iv) Legal and Institutional Framework for State Corporations
 - v) Sustainable long-term Board Performance
 - vi) Functioning of a Board and Separation of Roles
- c) 19-20 June 2025: KNATCOM Board Training Masterclass by HAM International in Naivasha on:
 - i) Strategic Governance Excellence
 - ii) Fraud and Misuse of Funds
 - iii) Donor Relations and Financial Governance
 - iv) Human Rights Governance and Inclusive Oversight

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

iv. Board and members' performance

At the end of the financial year, guided by SCAC, the Board members are evaluated individually and collectively.

v. Number of Board meetings held and the attendance to those meetings by members

Board members attended the scheduled meetings as per the approved annual workplan. The table below provides a schedule of meetings held in the Financial Year 2024/2025.

S/NO.	BOARD	FRM COMMITTEE	GSP COMMITTEE	ARC COMMITTEE	HRE COMMITTEE	AD-HOC COMMITTEE
1	68th Ordinary Board held on 18th July 2024 Board Performance Self-Evaluation FY 2023/2024 Exercise held on 18th July 2024	48th Ordinary FRM held on 12th July 2024	27th Ordinary GSP held on 9th July 2024	29th Ordinary ARC held on 10th July 2024	14th Ordinary HRE held on 11th July 2024.	1st Session Held on 12th July 2024
2	14th Special Board held on 6th August 2024	49th Ordinary FRM held on 20th September 2024	28th Ordinary GSP held on 6th October 2024	30th Ordinary ARC held on 20th September 2024	15th Ordinary HRE held on 15th October 2024	2nd Session Held on 31st July 2024
3	69th Ordinary Board held on 25th September 2024	50th Ordinary FRM held on 14th October 2024	29th GSP held on 9th January 2025	31st Ordinary ARC held on 16th October 2024	16th Ordinary Session of HRE held on 16th January 2025	
4	15th Special Board held on 5th November 2024	51st Ordinary Session of FRM held on 14th January 2025	30th GSP held on 8th April 2025	32nd Ordinary ARC held on 8th January 2025	17th Ordinary Session of HRE held on 10th April 2025	
5	70th Ordinary Board held on 17th December 2024	52nd Ordinary Session of FRM held on 14/04/2025		33rd Ordinary Session of ARC held on 7th April 2025.		
6	71st Ordinary Board held	14th Special Session of FRM held on				

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

	on 27th February 2025	27th June 2025				
7	72nd Ordinary Board held on 30th June 2025					

The table below indicates the dates, meeting sessions and list of Members who participated in the meetings held in the Financial Year 2024/2025:

S/No.	Date	Name of Meeting and Session	Members Attendance
1	9/7/2024	27th Ordinary Session of GSP Committee	1. Mr. Duale Hassan Abdullahi 2. Mr. Andrew Opiyo 3. Ms. Florence Chemutai
2	10/7/2024	29th Ordinary Session of ARC Committee	1. Mr. Abraham Ondeng' 2. Mr. Duale Hassan Abdullahi 3. Ms. Florence Chemutai
3	11/7/2024	14th Ordinary Session of HRE Committee	1. Ms. Antonina Lentoijoni 2. Mr. Andrew Opiyo
4	12/7/2024	48 th Ordinary Session of FRM Committee	1. Dr. Kiprop Lagat 2. Mr. Abraham Ondeng' 3. Ms. Antonina Lentoijoni
5	12/7/2024	1 st Session of Ad-Hoc Committee	1. Ms. Antonina Lentoijoni 2. Mr. Abraham Ondeng' 3. Dr. Kiprop Lagat 4. Ms. Florence Chemutai 5. Mr. Duale Hassan Abdullahi
6	18/7/2024	68 th Ordinary Session of the Board	1. Prof. Mohamed Said Rajab 2. Mr. Duale Hassan Abdullahi 3. Mr. Abraham Ondeng' 4. Dr. Kiprop Lagat 5. Mr. Andrew Opiyo 6. Ms. Florence Chemutai
	18/7/2024	Board Performance Self-Evaluation FY 2023/2024	1. Prof. Mohamed Said Rajab 2. Mr. Duale Hassan Abdullahi 3. Mr. Abraham Ondeng' 4. Dr. Kiprop Lagat 5. Mr. Andrew Opiyo 6. Ms. Florence Chemutai 7. Ms. Antonina Lentoijoni
7	31/7/2024	2nd Session of Ad- Hoc Committee	1. Mr. Abraham Ondeng' 2. Ms. Antonina Lentoijoni 3. Dr. Kiprop Lagat 4. Ms. Florence Chemutai
8	6/8/2024	14th Special Session of the Board	1. Prof. Mohamed Said Rajab 2. Mr. Duale Hassan Abdullahi 3. Mr. Abraham Ondeng' 4. Dr. Kiprop Lagat 5. Mr. Andrew Opiyo

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

			6. Ms. Florence Chemutai 7. Ms. Antonina Lentoijoni
9	20/9/2024	49th Ordinary Session of FRM Committee	1. Dr. Kiprof Lagat 2. Mr. Abraham Ondeng 3. Ms. Antonina Lentoijoni
10	20/9/2024	30th Ordinary Session of ARC Committee	1. Mr. Abraham Ondeng 2. Mr. Duale Hassan Abdullahi 3. Ms. Florence Chemutai
11	25/9/2024	69 th Ordinary Session of the Board	1. Prof. Mohamed Said Rajab 2. Ms. Ummi Bashir 3. Mr. Abraham Ondeng 4. Mr. Andrew Opiyo 5. Ms. Florence Chemutai
12	6/10/2024	28th Ordinary Session of GSP Committee	1. Ms. Florence Chemutai 2. Mr. Andrew Opiyo 3. Mr. Duale Hassan Abdullahi
13	14/10/2024	50 th Ordinary Session of FRM Committee	1. Dr. Kiprof Lagat 2. Mr. Abraham Ondeng 3. Ms. Antonina Lentoijoni
14	15/10/2024	15th Ordinary Session of HRE Committee	1. Ms. Antonina Lentoijoni 2. Mr. Andrew Opiyo 3. Dr. Kiprof Lagat
15	16/10/2025	31 st Ordinary Session of ARC Committee	1. Mr. Abraham Ondeng 2. Mr. Duale Hassan Abdullahi 3. Ms. Florence Chemutai
16	5/11/2024	15 th Special Session of the Board	1. Prof. Mohamed Said Rajab 2. Mr. Duale Hassan Abdullahi 3. Mr. Abraham Ondeng 4. Dr. Kiprof Lagat 5. Ms. Florence Chemutai 6. Ms. Antonina Lentoijoni
17	17/12/2024	70 th Ordinary Session of the Board	1. Prof. Mohamed Said Rajab 2. Mr. Duale Hassan Abdullahi 3. Mr. Abraham Ondeng 4. Mr. Stephen Mau 5. Ms. Florence Chemutai 6. Ms. Antonina Lentoijoni 7. Ms. Mary Kerema
18	8/1/2025	32nd Ordinary Session of ARC Committee	1. Mr. Abraham Ondeng 2. Mr. Duale Hassan Abdullahi 3. Ms. Florence Chemutai
19	9/1/2025	29th Ordinary Session of GSP Committee	1. Ms. Florence Chemutai 2. Ms. Mary Kerema 3. Mr. Duale Hassan Abdullahi
20	14/1/2025	51 st Ordinary Session of FRM Committee	1. Mr. Stephen Mau 2. Mr. Abraham Ondeng 3. Ms. Antonina Lentoijoni
21	16/1/2025	16th Ordinary Session of HRE Committee	1. Ms. Antonina Lentoijoni 2. Ms. Mary Kerema 3. Mr. Stephen Mau
22	27/2/2025	71 st Ordinary Session of the Board	1. Prof. Mohamed Said Rajab 2. Mr. Abraham Ondeng 3. Mr. Stephen Mau

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

			4. Ms. Mary Kerema 5. Ms. Florence Chemutai 6. Ms. Antonina Lentoijoni 7. Mr. Hassan Duale
23	7/4/2025	33 rd Ordinary Session of ARC Committee	1. Mr. Abraham Ondeng 2. Mr. Duale Hassan Abdullahi 3. Ms. Florence Chemutai
24	8/4/2025	30th Ordinary Session of GSP Committee	1. Florence Chemutai 2. Mary Kerema 3. Duale Hassa Abdullahi
25	10/4/2025	17th Ordinary Session of HRE Committee	1. Ms. Antonina Lentoijoni 2. Mr. Stephen Mau
26	14/4/2025	52 nd Ordinary Session of FRM Committee	1. Stephen Mau 2. Abraham Ondeng 3. Antonina Lentoijoni
27	27/6/2025	14 th Special Session of FRM Committee	1. Stephen Mau 2. Abraham Ondeng 3. Antonina Lentoijoni
28	30/6/2025	72 nd Ordinary Session of the Board	1. Prof. Mohamed Said Rajab 2. Mr. Abraham Ondeng 3. Mr. Stephen Mau 4. Ms. Mary Kerema 5. Ms. Florence Chemutai 6. Mr. Hassan Duale

vi. Succession plan

New Board members are equipped with comprehensive onboarding, including orientation on KNATCOM's mandate, policies, and responsibilities, to ensure effective integration and contribution. Replacement of members from various State Departments is staggered to ensure institutional memory. This staggering ensures seamless succession.

vii. Policy to manage conflicts of interest.

Conflict of interest register was signed by members during every meeting held. The KNATCOM Board is committed to upholding the highest standards of integrity, transparency, and accountability in all its activities. All disclosures are recorded.

viii. Board remuneration

Board members were remunerated as per KNATCOM Act Section 43 and SRC Circulars upon attendance of meetings. Where need arose for additional meetings, prior authorization was sought from Cabinet Secretary as well as for Board retreats.

ix. Ethics and Conduct

The Board is committed to uphold the highest standards of ethical behaviour and professional conduct also commit to act with integrity, transparency, and accountability in all activities and to make decisions in the best interest of KNATCOM. The Board safeguards sensitive information acquired during their tenure and use it solely for purposes intended.

x. Governance audit

KNATCOM maintains exemplary standards of governance through regular and transparent governance audits. During the reporting period, a governance and legal audit was conducted by Kenya School of Government .

xi. Communication policy

KNATCOM Board charter guides on communication matters in relation to the board. The Board is committed to transparent, accurate, and timely communication of information to stakeholders. This reflects KNATCOM's dedication to accountability.

xii. Terms of Reference of Committees

To ensure that the Board carries out its responsibilities efficiently and effectively, the Board has established four (4) committees.

These Committees of the KNATCOM Board are:

- i. Audit, Risk and Compliance Committee;
- ii. Finance and Resource Mobilization Committee;
- iii. Governance, Strategy and Programmes Committee; and
- iv. Human Resource and Establishment Committee.

The Board remains individually and collectively responsible for decisions and actions taken by any Committee of the Board.

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 must be taken by the Board may not be delegated to a committee.

The role of each of these Committees is described below.

1. Audit, Risk and Compliance (ARC) Committee

The Committee was established by the Board of the Commission as guided by the National Treasury Circular No. 16 of 2005 dated 4th October 2005 that required State Corporation to establish and operationalize the Audit Committees, the Public Finance Management (PFM) Act, 2012 and Public Finance Management (National Government) 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 forms a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of risk management, financial reporting, financial management and internal control, to the Board of the Commission. The Committee also ensures that the internal and 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 ARC Committee

during the reporting period, held five meetings whose key outcomes were:

- i. Reviewed audit plans for the Commission to enhance accountability and prudent use of resources.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

- ii. Considered audit reports to improve internal controls within the Commission
- iii. Monitored on the compliance of the Zero Fault directive by the Head of Public Service
- iv. Reviewed and monitored the risk management strategies of the Commission
- v. Evaluated the internal audit function

2. Finance and Resource Mobilization (FRM) Committee

The Committee is responsible for recommending prudent 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 proposes or recommends actions to the Board. The Committee's recommendations are independent and objective.

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.

The FRM Committee held six (6) meetings during the reporting period whose key outcomes were;

- i. Budgets approval
- ii. Approved quarterly and annual reports
- iii. Approved KNATCOM's Assets and Liabilities policy and procedures manual
- iv. Considered FRM's related risks

3. Governance, Strategy and Programmes (GSP) 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 reviews and deliberates 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.

The GSP Committee held four (4) meetings during the reporting period whose outcomes were;

- i. approved the Commission workplan and strategic plan quarter and annual reports
- ii. approved the Commission's performance contracts quarter and annual reports
- iii. approved KNATCOM resource mobilization policy
- iv. approved the KNATCOM's risk related to governance, Strategy and policy

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

4. Human Resource and Establishment (HRE) 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 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;
- 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.

The HRE Committee held four (4) meetings during the reporting period whose key outcomes were;

- i. Considered and approved Human Resource and Management annual workplan
- ii. Considered and approved Human Resource Management quarterly and Annual reports
- iii. approved the KNATCOM's risk related to Human Resource Management

5. Ad Hoc Committee

The Commission constituted an Ad Hoc Committee to spearhead the recruitment of the Secretary General/CEO. The Committee accomplished the following:

- i. Developed the recruitment plan and Budget
- ii. Reviewed the Job description and specification
- iii. Advertised the position
- iv. Analysed the applications
- v. Shortlisted the applicants
- vi. Interviewed the Shortlisted candidates
- vii. Forwarded the names of the successful candidates to the Cabinet Secretary, Ministry of Education

The Board and Board Committees developed Board ALMANAC (Workplan) and reviewed the Board and Board Committee Charters. The Board Workplan was submitted to SCAC through the Ministry of Education.

xiii. Policy on related party transactions

KNATCOM ensures integrity, transparency, and fairness in all financial and operational dealings to prevent conflicts of interest in its anti – corruption policy.

KNATCOM has documented all stakeholders in its strategic plan and has indicated expectation of the stakeholder and that of the Commission.

9. Management Discussion and Analysis

This section reports on the Commission's operational and financial performance in the last five years. It also presents critical projects undertaken by the Commission, the Commission's compliance with statutory requirements, the significant risks facing the Commission, material arrears in statutory and financial obligations, a review of the economy and the sector, future developments, and other information considered relevant to the users of the financial statements.



Figure 1: Management Discussion and Analysis

A) Operational Performance

During this reporting period, the Commission successfully absorbed 94% of the budget allocated by GoK and 109% of the funds received from Donors. This financial responsibility and efficiency allowed the Commission to implement all the critical policies effectively, thereby improving operational performance.

The Commission ensured implementation of ISO 9001:2015 International Standard on Quality Management System (QMS). The Commission also continues to implement ISO/IEC 27001:2022 International Standard on Information Security Management System (ISMS) and looks forward to certification once the Commission meets all the requirements of this International Standard. KNATCOM continues to implement the e-Board Software for the KNATCOM Board Operations and Processes.

The Commission continues to deploy offsite access to e-Resources via the My Library on the Fingertips (MyLoft) application in its Resource Centre. The Commission is committed to comply with legal and statutory requirements in the implementation of its programmes and activities. The Commission's staff were supported to participate in training to improve performance. All statutory deductions were remitted to relevant agencies by the Commission.

Procurement was done according to the Public Procurement and Asset Disposal Act 2015 and Regulations 2020, and a vibrant risk management framework was instituted and implemented. The Commission ensured all activities implemented were guided by the Bottom-Up Economic Transformation Agenda (BETA) and

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Vision 2030 development agenda of the Government of Kenya, reinforcing our legal standing and commitment to compliance.

B) Financial Performance for the last five years

KNATCOM’s mandate is to promote peace, sustainable development, and intellectual collaboration through education, natural sciences, social and human sciences, culture, communication and information. The Commission is also mandated to promote research, consultancy, partnerships, resource mobilization and resource center services. The Commission relies on government grants, UNESCO PPs and donations from other stakeholders to support its activities. The government grant is mostly used for Personnel Emoluments (PE) and to undertake core Commission activities as per the KNATCOM Act 2013 (Revised 2014), though insufficient, to wholly actualize the strategic plan. The Commission further receives donor grants to fund various activities. This includes the Participation Programme (PP) initiative which is provided biannually by UNESCO. During the last five years , the Commission received the following transfers from the Ministry of Education and donors as indicated in Table 1 and Table 2 respectively.

Table 1: Transfers to the Commission from the Ministry of Education in the last five (5) Financial Years

Financial Year	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
GOK Grant (Kshs.)	249,300,000	336,271,265	371,285,115	384,563,940	307,092,189	1,648,512,509

The Government of Kenya continued to provide grants to KNATCOM over the last five years which dropped from Kshs 384,563,940 in FY 2023/2024 to Kshs 307,092,189 in FY 2024/2025. Figure 1 indicates the drop in grants from GoK in FY 2024/2025.

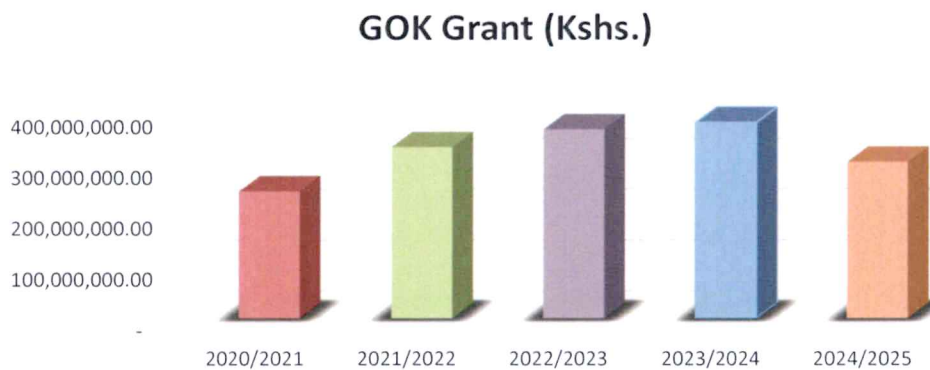


Figure 1: Government Grants to the Commission for the last five (5) Financial Years

KNATCOM continued to receive funds from donors. Table 2 indicates that the Commission received funds received from donors amounting to Kshs 41,973,706.00 in FY 2024/2025.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Table 2: Donor funds received by the Commission over the last five (5) Financial Years

Financial Year	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	Total
Donor Funds (Kshs.)	14,868,139	26,853,778	24,341,172	20,391,706	41,973,706.00	128,428,501

Donor funds have continued to increase with Figure 2 showing that this rose from Kshs 14,868,139 in FY 2020/2021 to Kshs 41,973,706 in FY 2024/2025.

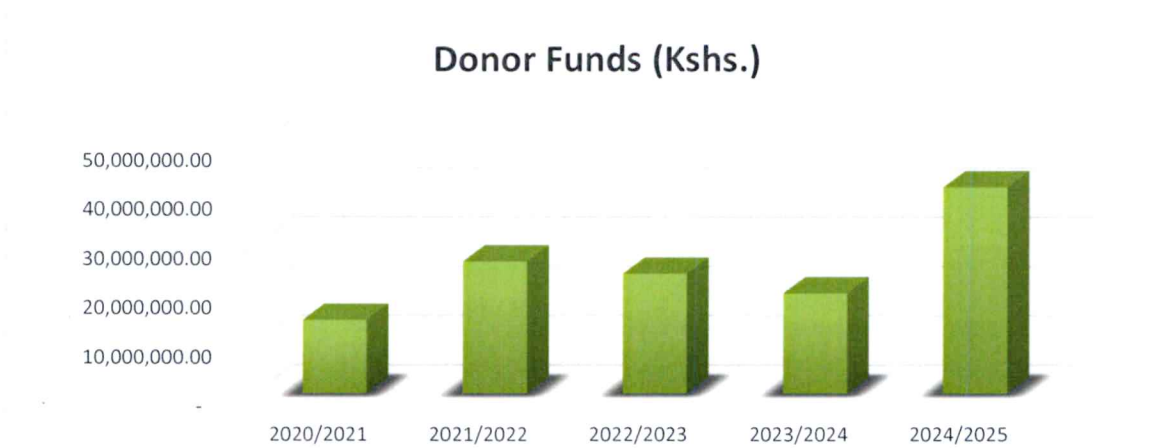


Figure 2: Donor funds received by the Commission in the last five (5) Financial Years

Grants to KNATCOM from GoK remained higher than resources mobilized from donors. The Commission received Kshs 307,092,189 in FY 2024/2025 from GoK and Kshs 41,973,706 in FY 2024/2025 from donors. Figure 3 indicates a comparison of the grants from GoK and donors over the last five years by the Commission.

Comparison Between GoK & Donor Funds



Figure 3: A comparison between KNATCOM Donor Funding and GoK Grants

C) Key Projects Implemented

Some of the key projects the Commission undertook in the last financial year include:

- i. Reaching out to 1500 learners affected by floods for psycho-social support
- ii. Periodic Review of Amboseli Biosphere Reserve
- iii. Capacity building of 400 stakeholders from Elgeyo Marakwet on the UNESCO Charter for physical activity sport
- iv. Training of youth in Kiambu County on mobile application development
- v. Publication of two Issues of the KNATCOM Journal.

D) Compliance with Statutory Requirements

During this reporting period the Commission fully complied with all statutory and regulatory requirements. Some of the statutory obligations the Commission has complied with are the regular and monthly contributions to National Social Security Fund (NSSF), Pay as You Earn (PAYE) to Kenya Revenue Authority (KRA), Social Health Insurance Fund (SHIF), Higher Education Loans Board (HELB) and remitting deductions to various Savings and Credit Cooperatives organizations (SACCOs). The Commission also held board meetings regularly, submitted quarterly and annual reports and financial statements amongst other statutory obligations. There were no adverse reports from any statutory or regulatory body regarding the Commission.

E) Major Risks Facing the Commission

The Commission continues to implement its Enterprise Risk Management (ERM) Policy and Framework, where all directorates, departments, and divisions assess their risks every quarter. Some of the major risks that affected the Commission during the reporting period was the proposal to have the Commission dissolved as a State Corporation; understaffing; failure to have a fully constituted Board; and failure to substantially fill the office of the Secretary General/CEO. These risks continue to affect the Commission adversely.

F) Material Arrears in Statutory and Other Financial Obligations

The Commission did not have any pending bills during the reporting period. The Commission met its commitments to suppliers and regulators during the FY.

G) Review of the economy

Kenya’s economic outlook for 2024/2025 FY was characterized by resilient growth, fiscal constraints, and structural challenges and this significantly impacted the education sector, KNATCOM programmes and activities. Real GDP growth slowed to 4.7% in 2024 from 5.7% in 2023, with projections of 4.9% in the year 2025. This was driven by agriculture, services, and real estate, but high public debt (70.2% of GDP) and fiscal consolidation efforts limited public spending on education. The fiscal deficit was projected to narrow to 3.9% by June 2025. Revenue underperformance led to reduced funding to the Commission affecting implementation of programmes and activities.

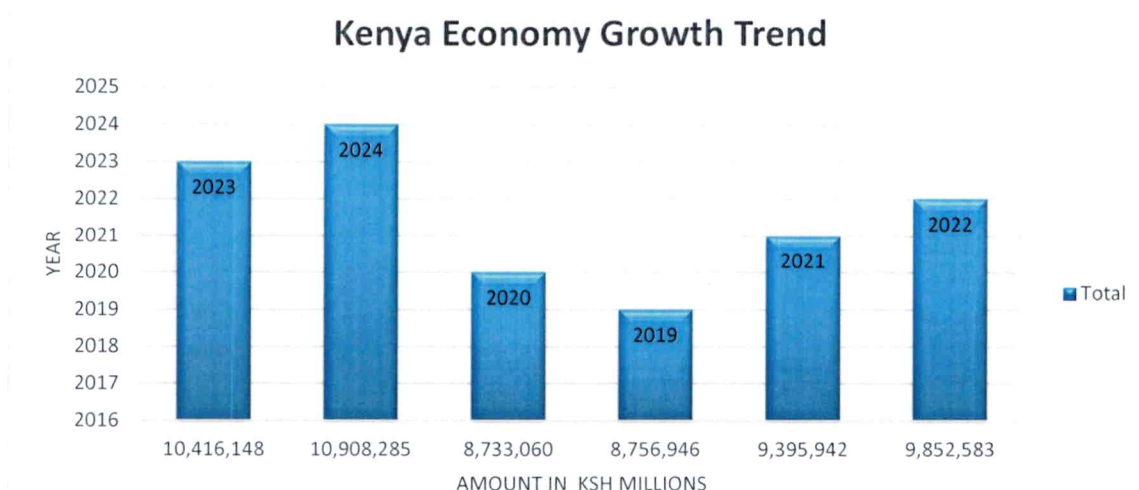


Figure 4. Kenya economy growth trend
Source: CBK

H) Review of the Sector

KNATCOM is a State Corporation under the Ministry of Education in the State Department of Basic Education. The mandate of the Commission is to promote peace, sustainable development, and intellectual collaboration through UNESCO areas of competence of Education, Natural Sciences, Social and Human Sciences, Culture and Communication, and Information. The Commission is also mandated to promote research, consultancy, partnership, resource mobilization, and a resource centre.

The Commission works with various MCDAs to achieve its mandate as laid out in the KNATCOM Act 2013 (revised 2014). The activities implemented by the Commission are critical enablers of the Bottom-Up Economic Transformation Agenda (BETA), Kenya’s Vision 2030, East Africa Community (EAC) Vision 2050, African Union (AU) Agenda 2063, and the UN Sustainable Development Goals (SDGs).

I) Future Developments

The Commission proposes that its budget be enhanced to effectively implement the Strategic Plan 2024-2029. The Commission also proposes that it be facilitated to build a training and capacity-building center with its offices and headquarters to enable it to save on resources used to pay rent at its current location at National Bank Building (NBK), Harambee Avenue, Nairobi. The Commission hopes that authority will be granted to enable it to recruit adequate staff to effectively address the understaffing situation and enable it to deliver on its mandate effectively.

10. Environmental and Sustainability Reporting

The mandate of the Commission is anchored in the KNATCOM Act 2013(Revised 2014) and the Charter of National Commissions for UNESCO, which clearly defines the responsibilities vested in the Member State, the National Commission, and the conditions governing its operations. UNESCO's philosophy is premised on the statement that "since wars begin in the minds of men, it is in the minds of men that defenses of peace must be constructed". It is on this premise that UNESCO has a mission of promoting peace, eradication of poverty, sustainable development, and intercultural dialogue and intellectual collaboration through its five (5) areas of competence namely education, natural sciences, social and human sciences, culture, and communication and information. UNESCO is the intellectual arm of the UN. This guiding principle influences all the Commission's actions and ensures that it achieves its strategic objectives with a citizen-focused approach, delivering relevant services and enhancing operational performance.

i. Sustainability Strategy and Profile

KNATCOM's programmes and activities during the reporting period are articulated in the Commission's Strategic Plan 2024-2029. All the activities of KNATCOM are geared towards promoting peace and sustainable development and its strategies are founded on three pillars:

- a) a social pillar that ensures that KNATCOM's activities are citizen centric.
- b) an economic pillar that ensures that KNATCOM delivers relevant services efficiently and effectively and within the set budget; and
- c) an environmental pillar that focuses on achieving environmental sustainability and green approaches in the Commission operations.

The Commission's programmes are dedicated to sustaining life through its five core initiatives. This requires acknowledging the environmental pressures and their socio-economic and ecological implications at individual, institutional, national, and global levels. These pressures manifest as adverse and unpredictable weather patterns, drought, floods, pollution, biodiversity and habitat loss, degradation, and climate change. Such challenges impact on our planet, livelihoods, human health, environmental productivity, and the environment's ability to provide the essential ecosystem services critical for socio-economic prosperity and quality human survival, both now and for future generations.

To address practices that threaten environmental sustainability, KNATCOM, through its five UNESCO programmes—Education, Natural Sciences, Social and Human Sciences, Culture, and Communication and Information—empowers youth and communities to preserve and protect the environment. This is achieved through planned activities such as capacity building, conferences, and engagement with various UNESCO networks like UNESCO Chairs, UNESCO Clubs, ASPNet Schools, and TVET institutions. These networks are encouraged to adopt and implement best international practices.

KNATCOM through its programmes works and associates programmatic planning and implementation to the Bottom – Up Economic Transformation Agenda, Agenda 2030 and Agenda 2063 and all departments and divisions and sections endeavor to link and customize programme activities to relevant SDGs and the African agenda on sustainability. Further employees are reminded to be keen on environmentally friendly practices in the office such as switching off lights, printing less among others.

KNATCOM promotes Education for Sustainable Development (ESD) and Global Citizenship Education (GCED) to equip learners with knowledge and skills to address climate change. This is anchored on the Education for Sustainable Development (ESD) and Global Citizenship Education (GCED)

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Further KNATCOM supports youth engagement, such as the UNESCO Youth Forum, where young change-makers discuss climate impacts and advocate for equitable climate transitions.

Through its Intergovernmental Oceanographic Commission (IOC) KNATCOM addresses climate-related impacts on oceans, such as acidification, warming, and sea-level rise, which threaten marine ecosystems and communities reliant on them. This supports SDG 14 and complements SDG 13.

KNATCOM integrates climate action into the protection of cultural and natural heritage, aligning with SDG 11, Target 4 (safeguarding the world's cultural and natural heritage). Climate change threatens heritage sites through extreme weather, sea-level rise, and erosion by carrying out a survey on the role of communities in mangrove restoration along the coastal Kenya.

As part of mainstreaming practices in the workplace, efforts have been made to sensitize staff on the need to embrace environmental sustainability while discharging their duties to ensure that corporate social responsibility is embraced and practiced by all. An empowered workforce is key in achieving compliance. The top management is conscious of the need to live in harmony with nature and contribute to environmental sustainability when implementing Programme activities. As part of CSR activities, KNATCOM has continued to support annual tree planting exercises as per the government campaign and requirement of increasing the national tree coverage.

The Commission Service Charter contains activities that address sustainability, commitment to service delivery, defines customers rights and responsibilities. It also establishes communication and feedback mechanisms. The Commission endeavor to allocate 30% of procurement budget to youth, women and PLWDs.

ii. Environmental performance

KNATCOM is obligated by UNESCO and the National instruments to protect and conserve the environment for sustainable development. Thus, the Commission in turn, has developed Policies to guide this Corporate Social Responsibility, the Work Environment, Health and Safety Policy and the Quality Management System Policies and Procedures. While implementing these policies and embracing best practices in environmental stewardship, the Commission has continued to create an impact in environmental sustainability across all its programmes and departments. Education for sustainable Development (ESD) programme at the Commission is key in promoting environmental performance.

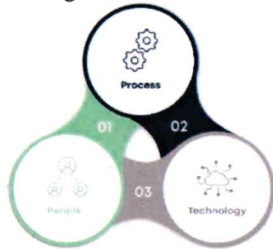
KNATCOM also in collaboration with the Spanish National Research Council, UNESCO and the Department of Geological surveys carried out signages in Baringo County in furtherance of designating a Geo-Park in Baringo County as a UNESCO designated Geo Park. Because of its significance as a rich geological and cradle of humankind due to the discovery of *Orrorin* fossils found there. In addition, UNESCO, the Commission and the State Department for Tourism heavily supported the launch ceremony of the Transboundary Biosphere Reserve. The country witnessed a significant milestone in environmental conservation whereby; Kenya and Uganda formally unveiled the Mount Elgon Transboundary Biosphere Reserve. A Memorandum of Understanding (MoU) between Kenya and Uganda to formalize commitment to the joint conservation efforts was also executed.

The Commission has a dynamic environmental policy which steered the activities undertaken by the Commission in order to manage its diverseness and effective waste management. For instance, the Commission has mounted water dispensers in every office, at reception, the Boardrooms and the Resource Centre with eco-friendly recycled water drinking glasses.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Further, the Commission has embraced technology to enhance productivity. The Commission has progressively automated its services in response to the user technological alignment with the KNATCOM Strategic Plan 2024-2029 which is aligned to the Bottom-Up Economic Transformation Agenda (BETA).

In doing so, the Commission automated the Audit management process by deploying a management system that computerized the Internal audit management function. This is a key achievement that leverages technology in enhancing the efficiency of the Audit process to ensure full compliance in the delivery of KNATCOM mandate to the citizens.



In reducing paperwork and enhancing productivity, the Commission deployed and renewed the subscription for the collaboration solutions such office

365, Board document management system and the Zoom Workplace platform. These deployments have enhanced productivity and seamless collaboration and overcome the physical limitations. Further, the automation has reduced the use of paperwork by ensuring Online collaboration while reinforcing security of Organizational Data.



The Commission in yielding to the global and national Presidential Directive and National Tree growing Campaign to grow 15 billion trees by 2032, the Commission has been involved in tree growing since this initiative was launched. During the July-December 2024 period, which covers the first half of 2024-2025 FY, the Commission planted 1,100 indigenous seedlings at its adopted Gatare Forest (Kenya Forest Service) in Murang'a County in partnership with Kenya Forest Service and Garate Community Forest Association.

Additionally, KNATCOM planted 120 seedlings at Mt. Kenya National Park during the commemoration of the International Day for Biosphere Reserves through the partnership with Kenya Wildlife Forest and Laikipia Wildlife Forum.

In December 2024, the Commission planted 650 seedlings at Nairobi Primary School, when the school hosted a STEM Mentorship Camp of Excellence for Girls where three hundred (300) students drawn from 26 schools, their STEM teachers, KNATCOM Staff, Ministry of Education staff and Nairobi Primary School participated.



**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

STEM Mentorship Camp of Excellence for Girls in December 2024 at Nairobi Primary School
During January - June 2025, the Commission planted 5,200 seedlings - 5,000 seedlings at Mt. Elgon Biosphere Reserve during the launch of Mt. Elgon as a Transboundary Biosphere Reserve as a UNESCO Transboundary Biosphere Reserve on 27th-28th March 2025. Partners included the Kenya Forest Service, the State Department of Wildlife, Kenya Wildlife Service, local schools, and the Community Forest Associations. Additionally, another 200 seedlings were planted at Murang'a Teachers College in April 2025 during an ASPnet Patron's Workshop. Cumulatively, the Commission coordinated the planting of 7,070 seedlings during the 2024-2025 Financial Year.



Mt. Elgon Biosphere Reserve during the launch of Mt. Elgon as a Transboundary Biosphere Reserve as a UNESCO Transboundary Biosphere Reserve on 27th-28th March 2025

iii. Employee Welfare

The Commission has endeavoured to provide a very detailed Employee welfare policies that are in tandem with the international and national frameworks, bearing in mind that the Commission has a dual mandate with an international appendage.

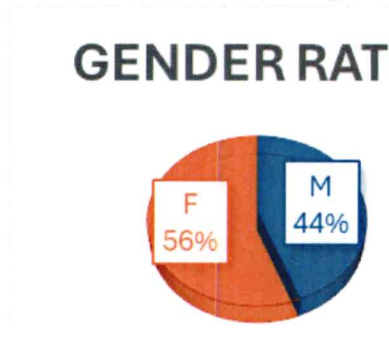


Figure 5: KNATCOM staff gender ratio

The Commission staff ratio is well balanced, with the female gender surpassing their counterparts marginally as shown in the pie chart. The Commission too, has a feasible succession plan.

The Commission has taken cognizant of the Constitution 2010, other prevailing laws and other statutory reporting channels on gender mainstreaming while hiring and retention of its staff.

KNATCOM Human Resource and Procedures Manual 2019, has prescribed in Clause 15.5 that the Commission shall establish Gender Mainstreaming and Disability Committees and policies. Thus, every

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Financial Year as it has been in the preceding years, the Secretary General/ CEO constitutes these two committees. To buttress the of absorption of PWD to be part and parcel of the Commission's staff, the Commission entered a collaboratively agreement with Kilimanjaro Blind Trust Africa for purposes of offering internship to PWD's.

Further, the Commission has offered health working facilities to its employees to ensure their wellbeing, improve their working conditions, and promote a healthy work – life balance. The rationale for this, is to increase employee satisfaction, reduce staff turnover, and boost productivity. In turn, these staff welfare has created staff loyalty, and their contentment is equally elevated. The Commission also adheres to the Occupational Safety and Health Act, 2007, which aims to create a well-coordinated approach to improving worker safety and health across all sectors. Through its Occupational, Safety and Health (OSH) Policy, the Commission's health and safety welfare has provided the Commission's staff with clean and safe working environment, the work environment is well lit, has safe hygienic drinking water and equipment. The Commission too has a Reward and Sanctions Policy. The policy guides on the economic welfare are bonuses and incentives for those who have performed exemplarily well and sanction those whose performances have not improved, despite the interventions geared towards positive performances. The Commission has also established a Housing and Car Loan Scheme to employees to assist them in their realization of dream of homeownership, enhanced lifestyle associated with residing in your own house and driving your own car, courtesy of an affordable loan scheme facilitated by the Commission.

The Commission has provided health insurance to its staff. Health insurance acts as a safety net, covering the medical expenses and shielding families from devastating out-of-pocket medical costs. The Commission's medical Insurance scheme has a mental health component for staff which includes guidance and counselling to support individual staff in navigating various life challenges, promoting their well-being, and helping them reach their full potential. The Commission has an elaborate retirement benefits and pensions plan, which allows staff to invest now for financial security when they retire. The Commission also has employee welfare support programme which includes employee assistance programs, counselling services, , training and development opportunities, mentorship programs and availability of career pathways.

iv. Marketplace Practices

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

a) Responsible Competition Practice

The Commission conducts its business equitably and acknowledges the impact of competition in the society and the environment while striving for a fair and sustainable market environment. It incorporates ethical business practices, respect for intellectual property, and a commitment to fair pricing and quality. The Commission recognizes that competition involves avoiding anti-competitive practices like collusion and price-fixing, which can harm consumers and stifle innovation. The Commission adheres and complies with the relevant laws and regulations.

b) Responsible Supply Chain and Supplier Relations

Procurement is a highly regulated profession, and the Commission is obligated to comply the **Public Procurement and Asset Disposal Act, 2015**, which operationalizes **Article 227 of the Kenyan Constitution of 2010**, which mandates a fair, equitable, transparent, competitive, and cost-effective public procurement system. This act, along with its attendant regulations, outlines procedures for procurement and asset disposal by public entities, emphasizing efficiency, competition, integrity, transparency, accountability, and public confidence. The Commission has enhanced cooperation with its suppliers to ensure that they adhere to social

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

and environmental factors. Further, the Commission ensures that responsible supply chain management generates 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 as 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 on a quarterly basis. The Commission has ensured that its suppliers and service providers demonstrate respect for human rights, especially in complying with the labour laws. The Commission ensures that suppliers demonstrate that they are remitting statutory deductions to relevant Government bodies such as submission of Tax compliant certificate before they are awarded contracts. Dialogue and cooperation to improve performance have strengthened relations with suppliers and 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 and disposal Act 2015 (Revised 2022) 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 Commission from negative public relations and improves 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, it has installed suggestion or complaints boxes in all floors within the Commission to make it easy for any member of the public who may want to make a complaint about the Commission services.

c) Responsible Marketing and Advertisement

The Commission conducts business ethically, sustainably, and socially responsible approaches while prioritizing the well-being of its needs. This includes ensuring transparency, authenticity, and a genuine connection with the target audience in all marketing and advertising campaigns. The Commission's advertisements are truthful, can be substantiated and easily verifiable. All the Commission's advertisements bear environmental considerations. Whatever the Commission does, strive to minimize their environmental footprint through sustainable packaging, ethical sourcing, and other environmentally conscious practices. By embracing responsible marketing practices, businesses can build trust with consumers, enhance their brand reputation, and contribute to a more sustainable and equitable world. The Commission has a functional, interactive website which is frequently updated, and all Commission's information is uploaded and posted. The Commission advertises opportunities through MyGov newspaper platform, Commission's website its vibrant social media platforms and sharing information with our stakeholders. The Commission at all times protects the privacy of its internal and external stakeholders.

d) Product Stewardship

The Commission endeavours to be responsible and have careful management of its service, ensuring it's delivered effectively and efficiently while also improving over time. It involves reflecting on past experiences,

learning from them, and using that knowledge to inform future actions and decision-making. Ensuring the service aligns with the overall goals and objectives of the Commission. Based on the KNATCOM Act 2013(Revised 2014), all Kenyans have a right to receive Commission services without any discrimination.

v) Corporate Social Responsibility/Community Engagement.

The Commission in partnership with MTREE, an NGO based in Kenya and the USA, implemented a CSR activity on Oral Health and Nutrition Education with AI integration in informal community schools within Mukuru in Nairobi. The initiative involved the sensitization and capacity building of 24 teachers from eight (8) participating schools on an oral health curriculum adapted from the World Health Organization (WHO) modules. Subsequently, clinical oral assessments were conducted for learners in the selected schools with the assistance of a dental officer from the Nairobi City County Government, after which each learner received a toothbrush. The trained teachers are scheduled to deliver structured oral health education sessions in their respective institutions from September 2025 to April 2026 with KNATCOM monitoring the activity. The CSR activity is expected to promote oral health hygiene awareness among teachers and learners as a preventive measure against dental diseases, reduce the prevalence of common dental health issues among learners from low -income backgrounds and encourage healthy dietary habits for oral health among learners.



A teacher conducting clinical oral assessment at Lunga Lunga SDA Academy, Mukuru



Teachers' training on oral health and nutrition education at Mukuru Skills Development Centre



Learners' oral clinical assessment at PCEA Elite Academy, Mukuru

***Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025***

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2025, which show the state of the Commission's affairs.

i) Principal activities

The principal activities of the Commission continue to be implemented are in line with the mandate of UNESCO to its Member States and the Kenya National Commission for UNESCO Act 2013. This is well articulated in the KNATCOM Revised Strategic Plan 2024 -2029. This is also shown on page xii-xiii

ii) Results

The results of the Commission for the year ended June 30, 2025, are set out on page 1 to 39

iii) Directors

The members of the Board of Directors who served during the year are shown on page xiii to xix. During the year two (2) board members retired and 2 was appointed with effect from 5th November 2024.

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. James Njogu, HSC

12. Statement of Directors Responsibilities

Section 81 of the Public Finance Management Act, 2012, Section 14 of the State Corporations Act and the KNATCOM Act 2013, require the Board of 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 and the operating results for that year. The Board is also required to ensure that the Commission keeps proper accounting records which disclose with reasonable accuracy the financial position of the Commission. The Board is also responsible for safeguarding the assets of Commission.

The Board is also responsible for the preparation and presentation of KNATCOM'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, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of 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 KNATCOM; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Board accepts responsibility for 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 KNATCOM Act of 2013.) The Board is of the opinion that KNATCOM's financial statements give a true and fair view of the state of KNATCOM's transactions during the financial year ended June 30, 2025, 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 KNATCOM'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 Commission's financial statements were approved by the Board on **28th August 2025** and signed on its behalf by:



Prof. Mohamed Said Rajab, PhD, EBS
Chairperson of the Board



Dr. James Njogu, HSC
Accounting Officer

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION FOR UNESCO FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya National Commission for UNESCO set out on pages 1 to 44, which comprise of the statement of financial position as at 30 June, 2025, 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, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kenya National Commission for UNESCO Act, 2013 (Revised 2014) and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

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

No.	Issues
1.	Long Outstanding Trade and Other Payables Balance
2.	Long Outstanding Imprests
3.	Board of Directors not Properly Constituted
4.	Understaffing of the Commission
5.	Lack of Annual Review of the Internal Audit Function

Other Information

The Directors are responsible for the Other Information set out on pages viii to lxxvii which comprise of Key Entity Information and Management, The Board of Directors, Key Management Team, Chairman's Statement, Report of the Chief Executive Officer,

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Imprests

The statement of financial position reflects receivables from non-exchange transactions balance of Kshs.39,270,046 as disclosed in Note 16 to the financial statements which includes staff imprests balance of Kshs.1,179,030. Included in Kshs.1,179,030 is a balance of Kshs.1,062,360 which has remained outstanding since year 2022. This was contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 which states that, 'a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station'.

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

2. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade and other payables balance of Kshs.43,177,223 as disclosed in Note 21 to the financial statements. Included is accounts payables balance of Kshs.8,120,539 which has been outstanding for over two (2) years. Failure to settle bills during the year to which they relate may adversely affect the budgetary provisions of the subsequent year to which they are charged as they form

a first charge contrary to Regulation 42 of the Public Finance Management (National Government) Regulations, 2015.

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

3. Officers Serving in Acting Capacities for More than Six Months

The statement of financial performance reflects an amount of Kshs.115,792,333 in respect of employee costs as disclosed in Note 11 to the financial statements. Included in the amount is Kshs.11,980,564 relating to other employees related costs, out of which an amount of Kshs.3,355,170 is in respect to acting allowances paid to six (6) officers. This was contrary to Section C.14 (1) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 on Acting Allowance which states that, 'when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months'.

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

4. Lack of Lease Agreement Between Kenya National Commission for UNESCO and the National Bank

The statement of receipts and payments reflects use of goods and services amount of Kshs.178,311,198, as disclosed in Note 10 to the financial statements. This amount includes rent expenses amount of Kshs.29,869,536. However, review of records revealed that although the Commission leased office premises from the National Bank, no formal Lease Agreement was executed to support or govern the tenancy arrangement. Further, although the Commission sought approval from the Attorney General regarding the lease, the Attorney General, through a letter dated 13 November, 2024 Referenced AG/CONF/19/135(Vol III), advised the Commission to comply with the guidelines issued under The National Treasury Circular dated 18 January, 2024, Referenced NALM/2/34/ (18), relating to the leasing of properties for office accommodation. However, the advisory was contested by the National Bank through their appointed agent, via a letter from their legal representative dated 22 August 2025, Referenced M&M/NBK/ CONV/2025/ KNCUNESCO, resulting in a stalemate that has left the lease process incomplete and without the required legal documentation. Further, the Commission did not engage the Chief Government Valuer to assess the propriety and fairness of the rental value of the offices as required under government leasing procedures.

In the circumstances, the Commission is occupying the premises without a valid lease agreement and without valuation confirmation from the Chief Government Valuer, thereby exposing it to legal, financial, and compliance risks.

5. Irregular Procurement of a Hotel Conference Facility

The statement of financial performance reflects an amount of Kshs.178,311,198 in respect of use of goods as disclosed in Note 10 to the financial statements. The amount includes Kshs.99,761,071 paid to resource persons for trainings held during the year, out of which Kshs.598,500 was paid to a hotel on a conference package during preparation of financial statements for 2023/2024 financial year. However, review of the quotations revealed that the hotel quoted the highest evaluated price.

This was contrary to Section 106(3) of the Public Procurement and Asset Disposal Act, 2015 which states that, ‘the successful quotation shall be the quotation with the lowest price that meets the requirements set out in the request for quotations’.

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

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

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

Conclusion

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

Basis for Conclusion

Failure to Constitute KNATCOM Full Board

The statement of financial performance reflects Board expenses amount of Kshs.12,399,029 as disclosed in Note 12 to the financial statements. According to Section 6 of the KNATCOM Act, 2013 (Revised 2014) the Board is composed of eleven (11) members, excluding the Commission’s Secretary. However, review of the Board appointments revealed that only seven (7) positions were duly filled, leaving four (4) positions vacant. As such, the Commission’s Board was not properly constituted.

In the circumstances, the Board may lack the capacity to provide effective oversight, which could weaken its governance and decision-making roles

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

Responsibilities of Management and Board of Directors

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

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

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

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

The Board of Directors 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


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

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 November, 2025

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

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

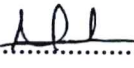
	Notes	2024/2025	2023/2024
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	6	307,092,189	384,563,940
Public contributions and donations	7	44,434,779	23,525,092
		351,526,968	408,089,032
Revenue from exchange transactions			
Finance income	8	517,341	395,514
Other income	9	-	1,350,000
Total revenue		352,044,309	409,834,546
Expenses			
Use of goods and services	10	178,311,198	268,853,832
Employee costs	11	115,792,333	116,536,419
Board Expenses	12	12,399,029	12,429,903
Depreciation and amortization expense	13	15,610,343	15,485,873
Repairs and maintenance	14	9,962,491	7,611,694
Total expenses		332,075,394	420,917,721
Surplus/(deficit) for the period/year		19,968,915	(11,083,175)

The notes set out on pages 1 to 7 form an integral part of these Financial Statements. The Financial Statements set out on pages 8 to 44 were signed on behalf of the Board of Directors by:



Dr. James Njogu, HSC
 Ag. Secretary General/CEO

Date: 28/08/2025



CPA Naomi Muiruri
 Manager, Finance &Accounts
 ICPAK M/No: 16120

Date: 28/08/2025



Prof. Mohamed Said Rajab, PhD, EBS
 Chairperson of the Board


Date: 28/08/2025

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

15. Statement of Financial Position as at 30 June 2025


	Notes	2024/2025	2023/2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	8,308,119	25,544,716
Receivables from Non-Exchange Transactions	16	39,270,046	7,163,289
Inventories	17	32,071,468	8,167,779
Prepaid Expenses	18	11,627,528	10,226,924
Total Current Assets		91,277,161	51,102,708
Non-Current Assets			
Property, Plant and Equipment	19	95,869,723	107,265,282
Intangible Assets	20	4,006,975	2,035,555
Total Non- Current Assets		99,876,698	109,300,837
Total Assets (A)		191,153,859	160,403,545
Liabilities			
Current Liabilities			
Trade and Other Payables	21	43,177,223	29,934,751
Deferred Income	22	3,137,144	5,598,217
Total Current Liabilities		46,314,367	35,532,968
Non-Current Liabilities			-
Non-Current Liabilities		-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		46,314,367	35,532,968
Net Assets (A-B)		144,839,492	124,870,577
Represented by:			
Accumulated Surplus		144,839,492	124,870,577
Net Assets		144,839,492	124,870,577

The financial statements set out on pages 1 to 7 were signed on behalf of the Board of Directors by:



 Dr. James Njogu, HSC
 Ag. Secretary General/CEO

Date: 28/08/2025



 CPA Naomi Muiruri
 Manager, Finance &Accounts
 ICPAK M/No: 16120

Date: 28/08/2025



 Prof. Mohamed Said Rajab, PhD, EBS
 Chairperson of the Board

Date: 28/08/2025

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

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

	Accumulated Surplus
At July 1, 2023	135,953,752
Surplus/deficit for the period	(11,083,175)
At June 30, 2024	124,870,577
At July 1, 2024	124,870,577
Surplus/deficit for the period	19,968,915
At June 30, 2025	144,839,492

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

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

	Notes	2024/2025	2023/2024
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6a	269,001,173	410,242,440
Public contributions and donations	7a	45,754,376	20,391,706
Finance income	8a	517,341	395,514
Other income	9a	1,350,000	-
Total receipts		316,622,890	431,029,660
Payments			
Use of goods and services	10a	191,512,579	248,392,077
Employee costs	11a	113,799,184	118,125,575
Board Expenses	12	12,399,029	12,429,903
Repairs and maintenance	14	9,962,491	7,611,694
Total payments		327,673,283	386,559,249
Net cash flows from/ (used in) operating activities	23	(11,050,393)	44,470,411
Cash flows from investing activities			
Purchase of PPE and Intangible assets		(3,692,204)	(40,528,211)
Improvement on Buildings		(2,494,000)	-
Net cash flows from/ (used in) investing activities		(6,186,204)	(40,528,211)
Cash flows from financing activities			
Proceeds from borrowings		-	-
Net cash flows from financing Activities		-	-
Net increase/(decrease) in cash & Cash equivalents		(17,236,597)	3,942,200
Cash and cash equivalents at 1 July 2024		25,544,715	21,602,515
Cash and cash equivalents at 30 June 2025		8,308,118	25,544,715

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

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

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Budget carryovers from the previous year*	--	-	-	-	-	-
Receipts						
Transfers from Other Governments entities	257,092,189	50,000,000	307,092,189	269,001,173	38,091,016	109%
Public Donations	24,531,723	17,441,982	41,973,705	45,754,376	(3,780,671)	88%
Finance Income	200,000	317,341	517,341	517,341	-	100%
Other Income				1,350,000	(1,350,000)	
Total Receipts	281,823,912	67,759,323	349,583,235	316,622,890	32,960,345	91%
Payments						
Use of Goods and Services	126,053,277	88,557,189	214,610,466	191,512,579	23,097,887	90%
Employee costs	139,390,738	(24,058,181)	115,332,557	113,799,029	1,533,373	99%
Remuneration of Directors	12,854,609	(219,579)	12,635,030	12,399,029	236,001	98%
Repairs and Maintenance	3,525,288	3,479,894	7,005,182	9,962,491	(2,957,309)	142%
Total Payments	281,823,912	67,759,323	349,583,235	327,673,283	21,909,952	94%
Capital Expenditure	-	-	-	6,186,204	-	
Surplus	-	-	-	(11,050,393)	11,050,393	

Budget Notes

1. There was a significant increase in the repairs and maintenance expenses because of cost incurred (Prepayments) in the previous financial year which were expensed during the current financial year.
2. Under the public contributions, there is a significant change because of the receivable for the FY 2023/2024 received during the reporting period.
3. The total actual on comparable amounts in this statement and statement of financial performance amounts for all the expenditure items do not tie due to differences in accounting basis. The budget is prepared and implemented on cash basis, while the financial statements are prepared on accrual basis. The differences are majorly caused by the accrued expenses and prepayments. The differences are reconciled below.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

RECONCILIATION OF SURPLUS/DEFICIT	
Note	Amount
Details	Kshs
Surplus as per financial performance	19,968,915
Receivables	(35,421,419)
Add	
Depreciation	15,610,343
Changes in use of good and services cost	(13,201,381)
Changes in employees' cost	(1,993,149)
Surplus as the budget	(11,050,393)

19. Notes to the Financial Statements

1. General Information

Kenya National Commission for UNESCO is established by and derives its authority and accountability from KNATCOM Act, 2013 (Revised 2014). The Commission is wholly owned by the Government of Kenya and is domiciled in Kenya. The Commission's principal mandate is to promote Kenya's national interests in UNESCO and UNESCO's international interests in Kenya, regionally and globally in UNESCO's key areas of competencies.

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 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

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. Office rent will be accounted as a lease contract. The Commission will have right of use asset and lease liability in the balance sheet.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. All non-current assets held for sale will be accounted for as current assets
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. This standard will impact on how the Commission will account for PPE by introducing new measurements models and basis.
IPSAS 46: Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

	<ul style="list-style-type: none"> ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>This standard will impact the Commission measurements and basis.</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>This standard will impact how the Commission accounts for revenue resources.</i></p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>No Impact</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>No Impact</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>No Impact</i></p>

iii. Early adoption of standards

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

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Taxes, Levies and fines

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

Transfers from other government entities

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

ii) Revenue from exchange transactions

Rendering of services

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

This policy is not applicable to the Commission.

Sale of goods

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

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)

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.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Commission's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for the Current FY 2024/2025 was approved by the National Assembly on June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 50 million on the 2024/2025 budget following the governing body's approval.

Budget information (continued)

The Commission'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 the Statement of Comparison of Budget and Actual amounts.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

c) Taxes

Current income tax

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

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences, except in respect of taxable temporary differences associated with investments in controlled entities, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except in respect of deductible temporary differences associated with investments in controlled entities, associates and interests in joint ventures, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside surplus or deficit is recognized outside surplus or deficit. Deferred tax items are recognized in correlation to the underlying transaction in net assets.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable Commission and the same taxation authority.

This policy is not applicable to the operations of the Commission.

Sales tax

Expenses and assets are recognized net of the amount of sales tax, except:

- i) When the sales tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the sales tax is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- ii) When receivables and payables are stated with the amount of sales tax included
The net amount of sales tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

d) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a year or investment property is measured at fair value with gains and losses recognised through surplus or deficit. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

This policy is not applicable to the operations of the Commission.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

e) 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 on asset 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;

Motor vehicles	25.0%
Partitions, Furniture and Fittings	12.5%
Office Equipment	12.5%
Computers and Computer accessories	33.3%

When an asset is acquired within the year, proportional depreciation will be charged in the year of purchase and proportional depreciation charged in the year of disposal.

f) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Commission. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Commission also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Commission will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Commission. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

g) Intangible assets

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

When the asset is acquired within the year, proportional depreciation will be charged in the year of purchase and proportional depreciation charged in the year of disposal.

The value of intangible asset is amortized over its useful life at a rate of 20% per annum using reducing balance method.

h) Biological Assets

The commission recognizes biological assets when it controls the assets due to past events, it is probable that future economic benefits associated with the asset will flow to the entity, and when the fair value or cost of the asset can be measured reliably. Biological assets are initially and subsequently measured at fair value less costs to sell, except where fair value cannot be reliably determined. In such cases, the asset is measured at its cost less accumulated depreciation and any accumulated impairment losses. Changes in fair value less costs to sell are recognized in surplus/deficit in the period in which they occur.

This policy is not applicable to the operations of the Commission.

i) Research and development costs

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

- i) i. The technical feasibility of completing the asset so that the asset will be available for use or sale.ii. Its intention to complete and its ability to use or sell the asset.
- i) How the asset will generate future economic benefits or service potential
- ii) The availability of resources to complete the asset.
- iii) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

This policy is not applicable to the operations of the Commission.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

j) Financial instruments

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

a) Financial assets

Classification of financial assets

The Commission classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

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

Fair value through surplus or deficit

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

b) Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

k) 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.
- 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 Commission.

l) Provisions

Provisions are recognized when the Commission 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 Commission 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.

m) Social Benefits

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

n) 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

o) Contingent assets

The Commission does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

p) Nature and purpose of reserves

The Commission creates and maintains reserves in terms of specific requirements. Currently, the Commission retained earnings comprise of surplus relating to prior periods.

q) 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.

r) Employee benefits

Retirement benefit plans

The Commission provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which a Commission pays fixed contributions into a separate 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 Commission and employees contribute 20% and 10% of the basic pay respectively. It also contributes to the statutory National Social Security Fund (NSSF) whose rates are determined by Kenyan Statutes. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

s) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

t) 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. This policy is not applicable to the operations of the Commission.

u) 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 Commission, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

v) Service concession arrangements

The Commission analyses all aspects of service concession arrangements that it enters 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. 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.

This policy is not applicable to the operations of the Commission.

w) 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 authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

x) Comparative figures

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

y) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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

Estimates and assumptions.

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

Useful lives and residual value

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

- a) The condition of the asset based on the assessment of experts employed by the 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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

6. Transfers from Other Government entities

Description	2024/2025	2023/2024
	KShs	KShs
Unconditional Grants		
Operational Grant	269,001,173	384,563,940
Receivable operational grant	38,091,016	-
Total Government Grants	307,092,189	384,563,940

(Funds received from the exchequer to meet the Commission's Operational Mandate as per recurrent budget)

6 (a). Transfers from other governments

Description	2024- 2025	2023 - 2024
	KShs	KShs
Unconditional Grants		
Total Unconditional Grants	307,092,189	384,563,940
Receivable from MoE	(38,091,016)	25,678,500
Total Unconditional Grants	269,001,173	410,242,440

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

Ministry of Education – State Department of Basic education	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers	
				2024/2025	2023/2024
	KShs	KShs	KShs	KShs	KShs
Ministry of Education – State Department of Basic education	307,092,189	-	-	307,092,189	384,563,940
Total	307,092,189	-	-	307,092,189	384,563,940

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

7. Public Contributions and Donations

Description	2024/2025	2023/2024
	Kshs	Kshs
Donor funds (UNESCO)	47,571,923	25,342,639
UNESCO Receivables	-	3,780,670
Deferred Income	(3,137,144)	(5,598,217)
Total Public contributions and donations	44,434,779	23,525,092
Reconciliation Of Public Contributions and Donations		
Balance Unspent at Beginning of The Year	5,598,217	4,950,933
Current Year Receipts	45,754,376	20,391,706
Receivables	(3,780,670)	3,780,670
Conditions Met - Transferred to Revenue	44,434,779	23,525,092
Conditions To Be Met - Remain Liabilities	3,137,144	5,598,217

(Money received from partners to fund various participation programmes)

7a. Public Contributions and Donations

Description	2024/2025	2023/2024
	Kshs	Kshs
Donor funds (UNESCO)	41,973,706	20,391,706
Receivable	3,780,670	-
Total Public contributions and donations	45,754,376	20,391,706

8. Finance Income

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Cash investments and fixed deposits	517,341	395,514
Total finance income	517,341	395,514

This is interest that is earned from the fixed deposit account and its net of Withholding tax at 15% which is final tax.

9. Other Income

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Miscellaneous incomes (<i>sale of exhibition booths</i>)	-	1,350,000
Total Other income	-	1,350,000

No appropriation in aid realised during the reporting period

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

9a) Other Income

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Miscellaneous incomes (<i>sale of exhibition booths</i>)	1,350,000	-
Total Other income	1,350,000	-

Funds received during the reporting period but relates to revenue earned during the previous reporting period

10. Use of Goods and Services

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Professional Services & Cleaning services	2,900,484	3,105,496
Subscriptions	1,289,274	406,740
Advertising	410,090	1,455,889
Committee Allowances	-	2,577,000
Hospitality	1,182,853	9,431,317
Audit fees	3,149,213	650,000
Office and General Supplies	9,937,010	8,388,126
Newspapers & Periodicals	412,965	330,967
Specialized Materials	201,509	183,045
Telecommunication/ Internet	1,668,000	2,863,562
Fuel and oil	5,423,354	9,146,113
Insurance	17,311,048	17,534,477
Legal Expenses	1,210,000	548,000
Postage	317,884	414,366
Printing and Stationery	1,563,200	9,942,400
Rent expenses	29,869,536	32,085,600
Travel and Accommodation	1,099,293	37,517,613
Training	99,761,071	131,720,267
Bank charges	604,414	552,854
Total	178,311,198	268,853,832

There was a significant decrease in the expenditure during the reporting period as a result of budget cut/austerity measures initiated by the government.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

10a. Use of Goods and Services

Description	2024/2025	2023/2024
	Kshs	Kshs
Total Use of Goods and Services	178,311,198	268,853,832
Accrued Payable 2023		9,138,560
Accrued Payable 2024	25,969,734	(25,969,734)
Accrued Payable 2025	(37,219,396)	-
Receivables from Non - Exchange Transactions 2024	(2,032,280)	-
Receivables from Non - Exchange Transactions 2025	1,179,030	-
Inventories 2023	-	(12,768,493)
Inventories 2024	(8,167,779)	8,167,779
Inventories 2025	32,071,468	-
Prepayments 2023	-	(9,256,791)
Prepayments 2024	(10,226,924)	10,226,924
Prepayments 2025	11,627,528	-
Total Use of Goods and Services Paid in cash	191,512,579	248,392,077

11. Employee Costs

Description	2024/2025	2023/2024
	Kshs	Kshs
Salaries and wages	67,411,330	65,687,083
Employer contribution to pension schemes	10,848,427	12,151,770
Travel or Commuter allowance	4,610,843	4,888,800
Housing benefits and allowances	17,339,148	18,279,000
Social Contributions - NSSF	1,609,211	911,910
Gratuity	1,992,810	1,932,369
Other employee related costs *	11,980,564	12,685,487
Employee costs	115,792,333	116,536,419

* Other employee related costs- please provide a brief explanation for these costs.

* Other employee related cost include; entertainment allowance, extraneous allowance, leave allowance, personal assistance allowance, non-practising allowance, leave allowance, special duty/acting allowance, responsibility allowance, airtime allowance, NITA levy, housing Levy, fringe benefit tax.

Minimal changes noted in the PE cost during the reporting period. This change was as a result of exit of some employees towards the end of the financial year.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

11. a) Employee Costs

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Employee Costs	115,792,333	116,536,419
Accrued Gratuity 2023	-	4,940,173
Accrued Gratuity 2024	3,315,017	(3,315,017)
Accrued Gratuity 2025	(5,307,827)	-
Salary Surcharge	(339)	(36,000)
Total employees cost paid in cash	113,799,184	118,125,575

12. Board Expenses

Description	2024/2025	2023/2024
	Kshs	Kshs
Chairman/Directors' Honoraria	1,044,000	110,962
Sitting Allowances	5,723,400	4,340,000
Medical Insurance	137,177	-
Induction and Training	2,270,422	5,670,241
Travel and Accommodation	3,224,030	2,308,700
Total	12,399,029	12,429,903

Minimal variation compared to previous year since the number of board members remained unchanged during the year.

13. Depreciation and Amortization Expense

Description	2024/2025	2023/2024
	Kshs	Kshs
Property, plant and equipment	15,087,763	15,078,069
Intangible assets	522,580	407,804
Total depreciation and amortization	15,610,343	15,485,873

Less significant changes in the expenditure were noted during the reporting period.

14. Repairs and Maintenance

Description	2024/2025	2023/2024
	Kshs	Kshs
Refurbishment of the building - Minor civil works	127,603	115,100
Vehicles	3,656,535	2,589,536
Computers and Accessories	2,266,401	1,070,217
SAGE Software Renewal	630,189	204,882
All in One Software/Kenya Library/Eiffel/SBA/KOHA	3,281,763	3,631,959
Total Repairs and maintenance	9,962,491	7,611,694

The variation is occasioned by changes in software maintenance agreements, license renewals. Motor vehicle repair and maintenance cost increased during the year.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

15. Cash and Cash Equivalents

Description	2024/2025	2023/2024
	Kshs	Kshs
Current Account	8,308,119	25,544,716
Total Cash and Cash Equivalents	8,308,119	25,544,716

The variation is a result of decreased budgetary allocation during the financial year.

15a. Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024/2025	2023/2024
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank	1146209630	1,888,377	14,794,977
National Bank of Kenya - KSH	01001003282700	6,419,742	1,136,616
National Bank of Kenya - USD	02001003282700	-	9,613,123
Grand Total		8,308,119	25,544,716

16. Receivables from Non-Exchange Transactions

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Staff Receivables - Imprests	1,179,030		2,032,280	
Accrued government grants	38,091,016		-	
Others - Salary Advance/Surcharge	-		339	
Accrued income from sale of exhibition booths	-		1,350,000	
Accrued Receivables from Donor partners	-		3,780,670	
Total Receivables from Non - Exchange Transactions	39,270,046		7,163,289	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	38,091,016	97.00%	5,130,670	71.62%
Between 1-2 years	-	0.00%	2,019,879	28.20%
Between 2-3 years	1,171,560	2.98%	12,740	0.18%
Over 3 years	7,470	0.02%	-	-
Total	39,270,046	100.00%	7,163,289	100.0%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	2024/2025	2023/2024
	Kshs	Kshs
At the beginning of the year	7,163,289	27,747,119
Additional provisions during the year	38,091,016	5,130,670
Recovered during the year	(5,984,259)	(25,714,500)
Written off during the year	-	-
At the end of the year	39,270,046	7,163,289

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

17. Inventories

Description	2024/2025	2023/2024
	Kshs	Kshs
Consumable stores	32,071,468	8,167,779
Total inventories at the lower of cost and net realizable value	32,071,468	8,167,779

These are items to be utilized in the operations of the Commission for the forthcoming periods.
Detailed disclosure on inventories

	2024/2025
Opening balance	8,167,779
Additional Inventory in the year	33,840,699
Inventory expensed in the year	(9,937,010)
Write-downs in the year	-
Others specify	-
Closing balance	32,071,468

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

18. Property, Plant and Equipment

Cost	Motor Vehicles	Furniture and fittings	Computers	Equipment	Total
	Kshs 25%	Kshs 12.5%	Kshs 33.3%	Kshs. 12.5%	Kshs
As At 1st July 2023	43,353,698	44,331,126	17,560,023	20,529,848	125,774,695
Additions	-	33,266,170	970,000	5,607,986	39,844,156
Disposals	-	-	-	-	-
Transfers/Adjustments	-	29,297,750	-	-	29,297,750
Prior year adjustments	-	-	-	-	-
As at 30th June 2024	43,353,698	106,895,046	18,530,023	26,137,834	194,916,601
Additions	-	2,978,880	-	713,324	3,692,204
Disposals	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-
As at 30th June 2025	43,353,698	109,873,926	18,530,023	26,851,158	198,608,805
Depreciation And Impairment					
At 1st July 2023	(37,686,243)	(17,107,529)	(10,732,275)	(7,047,204)	(72,573,250)
Depreciation	(1,416,864)	(9,590,863)	(2,277,180)	(1,793,162)	(15,078,069)
Impairment	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-
As At 30th 2024	(39,103,107)	(26,698,392)	(13,009,455)	(8,840,366)	(87,651,319)
Depreciation	(1,062,648)	(10,024,582)	(1,838,349)	(2,162,184)	(15,087,763)
Disposals	-	-	-	-	-
Impairment	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-
As at 30th June 2025	(40,165,755)	(36,722,974)	(14,847,804)	(11,002,550)	(102,739,082)
Net Book Values					
Prior year Adjustments	-	-	-	-	-
As at 30th June 2025	3,187,943	73,150,952	3,682,219	15,848,608	95,869,723
As at 30th June 2024	4,250,591	80,196,654	5,520,568	17,297,468	107,265,282

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Motor Vehicles	43,353,698	(40,165,755)	3,187,943
Furniture and fittings	109,873,926	(36,722,974)	73,150,952
Computers	18,530,023	(14,847,804)	3,682,219
Office Equipment and Furniture	26,851,158	(11,002,550)	15,848,608
Total	198,608,805	(102,739,082)	95,869,723

19. Prepayments

Description	2024/2025	2023/2024		
	Kshs	Kshs		
Insurance	8,448,127	9,061,399		
SAGE Software Renewal/Eiffel/Kenya Lib/Busara/XXR/Unisys	3,179,401	1,165,525		
Total	11,627,528	10,226,924		
Ageing analysis: (Refundable deposits)	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	11,627,528	100.00%	10,226,924	100.00%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	11,627,528	100.00%	10,226,924	100.00%

Prepayments relate to the medical and motor vehicle insurance prepaid during the year. It also includes the prepayment towards daily newspaper digital copy subscription and prepayments towards software maintenances.

20. Intangible Assets

Description	2024/2025	2023/2024
	Kshs	Kshs
Cost		
At beginning of the year	4,648,454	3,964,399
Additions	2,494,000	684,054
At end of the year	7,142,454	4,648,453
Additions–internal development	-	-
At end of the year	7,142,454	4,648,453
Amortization and impairment		
At beginning of the year	2,612,899	2,205,095
Amortization	522,580	407,803
At end of the year	3,135,479	2,612,898
Impairment loss	-	-
At end of the year	3,135,479	2,612,898
NBV	4,006,975	2,035,555

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

21. Trade and Other Payables

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Trade payables	37,219,396		25,969,734	
Employee payables - Gratuity	5,307,827		3,315,017	
Other payables (Audit fees)	650,000		650,000	
Total trade and other payables	43,177,223		29,934,751	
Ageing analysis: (Trade and other payables)	2024/2025	% of the Total	2023/2024	% of the Total
Under one year	33,124,315	76.72%	23,196,860	54.00%
1-2 years	1,932,369	4.48%	-	0.00%
2-3 years	1,382,648	3.20%	-	46.00%
Over 3 years	6,737,891	15.61%	6,737,891	0.00%
Total (tie to above total)	43,177,223	100.00%	29,934,751	100.00%

The trade payables comprise of contractor retention fees; gratuity owed to employees on contract and money owed to suppliers. Significant increases in trade payables due to late exchequer receipts.

22. Deferred Income

Description	2024/2025		2023/2024	
	Kshs		Kshs	
Deferred income at the beginning	5,598,217		4,950,933	
Donor funds	41,973,706		20,391,706	
Amount Utilized transferred to income statement	(44,434,779)		(23,525,092)	
Receivable	-		3,780,670	
Total Deferred Income	3,137,144		5,598,217	

These comprises of unutilized donor funds earmarked for specific activities.

Additional Details

	National government	International funders	Public contribution and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	5,598,217	4,950,933
Additions	-	-	41,973,706	24,172,376
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	(44,434,779)	(23,525,092)
Balance Carried Forward	-	-	3,137,144	5,598,217

Notes to the Financial Statements (Continued)

23. Cash Generated from Operations

Description	2024/2025	2023/2024
	Kshs	Kshs
Surplus for the year before tax	19,968,915	(11,083,175)
Adjusted for:		
Depreciation	15,610,343	15,485,873
Working capital adjustments		
Increase in inventory	(23,903,689)	4,600,714
Increase in receivables	(32,106,757)	20,583,830
Increase in deferred income	(2,461,073)	647,284
Increase in payables	13,242,472	15,206,018
Increase in payments received in advance	(1,400,604)	(970,133)
Net cash flow from operating activities	(11,050,393)	44,470,411

24. Financial Risk Management

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

i) Credit risk

The Commission has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Commission's management based on prior experience and their assessment of the current economic environment.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from non-exchange transactions	39,270,046	38,091,016	1,179,030	-
Bank balances	8,308,119	-	-	-
Total	46,578,165	38,091,016	1,179,030	-
As at 30 June 2024				
Receivables from non-exchange transactions	7,163,289	5,131,009	2,032,280	-
Bank balances	25,544,716	-	-	-
Total	32,708,005	5,131,009	2,032,280	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Commission has significant concentration of credit risk on amounts due. The board of directors sets the Commission's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Commission's directors, who have built an appropriate liquidity risk management framework for the management of the Commission's short, medium and long-term funding and liquidity management requirements. The Commission manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Commission's under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	36,439,332	-	6,737,891	43,177,223
Deferred income	3,137,144	-	-	3,137,144
Total	39,576,476	-	6,737,891	46,314,367
As at 30th June 2024				
Trade payables	23,196,860	-	6,737,891	29,934,751
Deferred income	5,598,217	-	-	5,598,217
Total	28,795,077	-	6,737,891	35,532,968

Financial Risk Management

iii) Market risk

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

a) Foreign currency risk

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

b) Interest rate risk

Interest rate risk is the risk that the Commission's financial condition may be adversely affected as a result of changes in interest rate levels. The Commission's interest rate risk arises from bank deposits. This exposes the Commission to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Commission's deposits.

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

iv) Capital Risk Management

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

Description	2024/2025	2023/2024
	Kshs	Kshs
Retained Earnings	144,839,492	124,870,577
Total Funds	144,839,492	124,870,577
Less: Cash and Bank Balances	(8,308,119)	(25,544,716)
Net Debt/ (Excess Cash and Cash Equivalents)	8,308,119	25,544,716
Gearing	0%	0%

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Notes to the Financial Statements (Continued)

25. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Other related parties include:

- i) The National Government
- ii) The Parent Ministry.
- iii) Key management.
- iv) Board of the Commission.
- v) Secretary General/CEO

Description	2024 - 2025	2023 - 2024
	Kshs	Kshs
Transactions with related parties		
a) Grants /transfers from the government		
Grants from national govt	307,092,189	384,563,940
Total	307,092,189	384,563,940
b) Key management compensation		
Directors' emoluments	12,399,029	12,429,903
Compensation to key management	39,762,530	40,673,205
Total	52,161,559	53,103,108

26. Contingent Assets and Contingent Liabilities

Contingent Liabilities

Description	2024- 2025	2023 - 2024
	Kshs	Kshs
Contingent Liabilities		
ELRC Petition No. E226 of 2020 against the Commission	-	548,000
ELRC Petition No. E782 of 2024 Against the Commission	1,210,000	-
Total	1,210,000	548,000

This relates to ongoing and resolved litigations against the Commission.

**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

27. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR: Expenditure Details*	Name of Financing Partners:					
	Opening Cumulative for Previous 2023/2024		2024/2025		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic item)*

Not applicable.

28. Events after the Reporting Period

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

29. Ultimate And Holding Entity

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

30. Currency

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

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

20. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Long Outstanding Trade and Other Payables Balances</p> <p>The statement of financial position reflects the trade and other payables balance of Kshs 29,934,751 as disclosed in Note 21 to the financial statements which balance accounts payables of Kshs 6,737,891 which has remained outstanding for over three (3) years. Failure to settle bills during the year to which they relate adversely affects the budgetary provisions of the subsequent year to which they are charged as they form first charge.</p> <p>In the circumstances, the Commission the long outstanding payables may attract avoidable interests and penalties and litigation from the creditors.</p>	<p>A letter dated 15th August 2024, Ref. No. KNCU/ADM/GM/OR/TEM/27 was written to the Regional Works Officer, Ministry of Transport, Infrastructure, Housing and Urban Development requesting for an exit meeting for End of Defects Liability Period meeting for the refurbishment works on 14th floor in order for the Commission to pay the balance to the Contractor.</p> <p>Exit meeting was done on 24th June 2025 and Defects liability period certificate was issued. (Certificate of making Good).</p> <p>The Commission is awaiting the submission of their final invoice of Kshs. 6,737,891 by the Contractor the Kenya Prisons in order to process the payments.</p>	Not Resolved	FY 2025/2026
2.	<p>Long Outstanding Imprest</p> <p>The statement position reflects receivables from non-exchange transactions balance of Kshs</p>		Not resolved	FY 2025/ 2026

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>7,163,289 as disclosed in Note 16 to the financial statements. Included in this balance is staff receivables -imprest balance of 2,032,619 which has been outstanding for more than one (1) year. This was contrary to Regulation 92(5) of the Public Finance Management (National Government) Regulations ,2015 which states that 'a holder of a temporary Imprest shall account or surrender the Imprest within seven (7) working days returning to duty station'. In the circumstances, Management was in breach of the law.</p>	<p>The Commission has been able to recover Kshs. 853,250 out of Kshs. 2,032,619. Letters to defaulters sent Recovery of the outstanding imprests amount is ongoing.</p>		
3.	<p>Board of directors not properly constituted Section 3 on pages xi to xvii of the financial statement lists nine (9) people including the Acting Secretary-General as members of the Board of Directors. However, review of records provided for audit revealed that the Commission did not have a duly appointed and functional Board as the Acting Secretary-General has been serving in acting capacity since June, 2023 while two (2) vacancies in the Board compromising representatives of the organizations specified in the First Schedule and appointed by the Cabinet Secretary were had not been filled as</p>	<p>The Commission wrote to the Principal Secretary, State Department for Basic Education, Ministry of Education via a letter dated 02nd February 2024 Ref. No. CF/KNCU/ADM/BC/GM/VOL. VI (77) and is awaiting response from MOE for the appointment of 2 the Board members.</p>	LPS Not resolved	FY 2025/ 2026

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>at 30 June 2024. The Commission, therefore lacked the governance structure as prescribed in the First Schedule of the Kenya National Commission for UNESCO Act, 2013 and Circular No. OP/CAB of 11 March ,2020. In the circumstances, Management was in breach of the law.</p>			
4.	<p>Understaffing of the Commission Review of the Commission’s Human Resource records revealed that the Commission had forty-seven (47) employees in-post against authorized establishment of ninety-seven (97), resulting to an understaffing of fifty (50) employees. In the circumstances, the staff shortage, if not addressed, could impact negatively on the operations of the Commission by hindering it from achieving its objective and mandate.</p>	<p>The Commission endeavours to recruit more staff, however, vide the Cabinet News January 21, 2025 , the Commission was among the State Corporations whose mandates could be performed under the Ministry and hence proposed for dissolution after the functions are transferred back to the Ministry or other relevant State Corporations: Circular Ref. No. OP/CAB.9/1 dated 16th May 2025, directed all state corporations earmarked for reform to halt recruitment and renewal of employment contracts for CEOs and staff on fixed-term contracts upon expiry.</p>	Not resolved	FY 2025/ 2026

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.	<p>Lack of Annual Review of the Internal Audit Function</p> <p>The management did not provide an annual review of the independence, performance and competency of the internal audit unit and comment on the effectiveness in the annual report. It was further noted that the internal audit has only one (1) auditor instead of two (2) auditors as per the approved staff establishment of the Commission. Further, the auditor is placed on level 7 of the organizational structure while senior positions start from Level 5. This was contrary to Regulation 166(2) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that each year the audit committee shall carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report and Part 3,4(2)(h) of the Mwongozo (the Code of Governance for State Corporations,2015) which stipulates that the head of internal audit holds a senior position in the Management team, is professionally qualified and is a member in good standing of a professional body responsible for regulating auditors.</p>	<p>The Commission notes that staffing in the internal function is affected by the freeze on recruitment.</p> <p>Annual review has been carried out by the ARC Committee.</p>	Not resolved	FY 2025/ 2026

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	In circumstances, the effectiveness of internal audit in risk identification, mitigation and general controls could not be confirmed.			

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 the implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to the National Treasury.



.....
Ag. Secretary General/C.E.O

Date: 28/08/2025

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Appendix II: Projects implemented by Kenya National Commission for UNESCO

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)

The Commission did not have any project during the financial year

Status of Project Completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

SN	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

The Commission did not have any project during the financial year

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Education	19/08/2024	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	13/09/2024	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	23/10/2024	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	18/11/2024	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	17/12/2024	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	03/01/2025	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	13/02/2025	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	14/03/2025	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	08/04/2025	Recurrent	21,424,349	21,424,349	-	-	-	-	21,424,349
	09/05/2025	Recurrent	38,091,016	38,091,016	-	-	-	-	38,091,016
	11/06/2025	Recurrent	38,091,016	38,091,016	-	-	-	-	38,091,016
01/07/2025	Recurrent	38,091,016	38,091,016	-	-	38,091,016	-	38,091,016	
Total			307,092,189	307,092,189			38,091,016		307,092,189

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

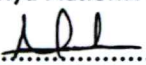
Appendix V- Inter- Entity Confirmation Letter

Name of Transferring entity: State Department for Basic Education
 Name of Beneficiary entity: Kenya National Commission for UNESCO

Confirmation of amounts received by Kenya National Commission for UNESCO as at 30 June 2025					
Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)= (A+B)	Remarks
FT242326K4WT	19/08/2024	21,424,349	-	21,424,349	Received
FT24257BR70S	13/09/2024	21,424,349	-	21,424,349	Received
FT24297S3DTY	23/10/2024	21,424,349	-	21,424,349	Received
FT243232WRF1	18/11/2024	21,424,349	-	21,424,349	Received
FT24352G906N	17/12/2024	21,424,349	-	21,424,349	Received
FT250030RG2N	03/01/2025	21,424,349	-	21,424,349	Received
FT250446MDZH	13/02/2025	21,424,349	-	21,424,349	Received
FT25073MV240	14/03/2025	21,424,349	-	21,424,349	Received
FT250981TL2K	08/04/2025	21,424,349	-	21,424,349	Received
FT251298VFWF	09/05/2025	38,091,016	-	38,091,016	Received
FT251628K7F5	11/06/2025	38,091,016	-	38,091,016	Received
FT251824TG5C	01/07/2025	38,091,016	-	38,091,016	Received
Total		307,092,189	-	307,092,189	

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

Head of Accounts Department - Disbursing Entity: State Department for Basic Education
 Name Sign Date

Head of Accounts Department - Beneficiary Entity: Kenya National Commission for UNESCO
 Name ..CPA Naomi Muiruri..... Sign  Date..28/08/2025

**Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025**

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Biosphere nomination	Mechanisms to advance sustainable societies and environmental protection.	Undertake a periodic review and produce status report for one Biosphere Reserves for one Biosphere Reserves	Effective implementation of the MAB Programme and compliance with statutory requirements	-	-	-	Q4	GoK (1,006,265)	Kajiado County Government, Kenya Wildlife Service, Kenya Forest Service, NEMA, MAB-Youth
	Increase the numbers of Biosphere Reserves in Kenya	Establish an additional Biosphere Reserve in Kenya	Coordinate the Launch Mount Elgon Transboundary Biosphere Reserve and signing of MoU	-	-	Q3		GoK and partners (UNESCO) - (KSh. 10,274,225)	Trans-Nzoia and Bungoma County Government, KWS, KFS, State Department of Wildlife, Office of the Attorney General, Ministry of Tourism wildlife and Antiquities (Uganda)
Climate resilience and change	Develop capacity of decision makers, managers and communities on climate action, biodiversity, water and ocean management, and disaster risk reduction	113 decision makers, managers and communities trained	Train 40 decision makers, managers and communities on climate action, biodiversity, water and ocean management, and disaster risk reduction	-	-	Q3	Q4	GoK UNESCO (Ksh. 7,421,149)	UNESCO Regional Offices, NEMA, KWS, KWS, UoN, UN-GEF, NMDAs,
Celebrate international	Organise and celebrate at least	Organised four international commemorative	Celebrate international	-	-	Q3	Q4	GoK, KWS, KFS, Lewa Conservancy,	KWS, KFS, NEMA, County

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Project Name	Project Description	Project Objectives	Project Activities	Quarter				Source Funds	of	Implementing Partners
				Q1	Q2	Q3	Q4			
commemorative Days	three International Days	events: International Day of Biosphere Reserves (Q2 - 1,328,560), International Day of Women and Girls in Science (Q3 - 1,500,000), International Day of Geodiversity (Q3 - 23,000) and World Metrology Day (Q4 - 2,000,000)	commemorative Days	-						KEBS, NEMA, Laikipia Wildlife Conservancy. Governments. MAB-Youth, KEBS

Kenya National Commission for UNESCO
Annual Report and Financial Statements for the year ended 30 June 2025

Appendix VII: Reporting on Disaster Management Expenditure.

	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
Natural Sciences	Disaster Risk Reduction	General	On 28 th March 2025 Governments of the Republics of Kenya and Uganda officially launched the Mount Elgon Transboundary Biosphere Reserve and signed a Memorandum of Understanding (MoU) to formalize their commitment to the joint conservation efforts. This Transboundary Biosphere Reserve, designated as Africa's second transboundary biosphere reserve, was recognized during the 35th Session of UNESCO's Man and the Biosphere (MAB) International Coordinating Council in June 2023.	Bilateral	10,274,225	Support received from State Department of Wildlife; Ministry of Environment and Climate Change; UNESCO and Government of Uganda.
	Disaster Risk Reduction	General	NS did a report, designed and erected signage at geosites to communicate, promote and brand the Geosite. It plays crucial role in guiding people, enhancing safety, and influencing behaviour. Effective signage can also build brand awareness and recognition, ultimately impact of the preserve the geo site.	Signage	1,680,000	With support received from UNESCO.
			Natural Science enhanced knowledge and capacity for climate, biodiversity, water and ocean management and disaster risk reduction. Additionally, 113 decision makers, managers and communities on climate action, biodiversity, water and ocean management, and disaster risk reduction against the yearly 40 decision makers, managers and communities' target.	Training	7,421,149	Support received in kind from KWS and KFS. No funds were used as the meeting was organised virtually