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CLERK OF THE TABLE:	Finlay

OF

THE AUDITOR-GENERAL

ON

**KENYA NATIONAL
COMMISSION FOR UNESCO**

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
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KENYA NATIONAL COMMISSION FOR UNESCO

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE, 2023**

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

Kenya National Commission for UNESCO
Annual Report and Financial Statements
For the year ended 30 June, 2023

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**Kenya National Commission for UNESCO
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1. Acronyms, Abbreviations and Glossary of Terms

3D	Three Dimensional
Ag.	Acting
AGPO	Access to Government Procurement Opportunities
AI	Artificial Intelligence
AICAD	African Institute for Capacity Development
AMREF	African Medical and Research Foundation
APAC	Africa Protected and Conserved Areas Congress
ARC	Agricultural Resource Centre
ASPnet	Associated Schools Project Network
AU	African Union
BA	Bachelor of Arts
BCom	Bachelor of Commerce
BEd	Bachelor of Education
BETA	Bottom-Up Economic Transformation Agenda
BGRV	Baringo Great Rift Valley
BSc	Bachelor of Science
C&I	Communication and Information
CAS	Chief Administration Secretary
CEO	Chief Executive Officer
CESA	Continental Education Strategy for Africa
CIES	Comparative International Education Society
CIPS Level 6	Chartered Institute of Purchasing and Supplies
CODEMAO	China Kids Coding online Education Platform
COVID19	Corona Virus Disease 2019
CPA(K)	Certified Public Accountant (Kenya)
CSR	Corporate Social Responsibility
DSG	Deputy Secretary General
EACC	Ethics and Anti-Corruption Commission

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ECDE	Early Childhood Development and Education
EDT	Education Development Trust
ERM	Enterprise Risk Management
ESD	Education for Sustainable Development
FAWE	Forum for African Women Educationalists
FRM	Finance and Resource Mobilization
FY	Financial Year
GBV	Gender Based Violence
GCED	Global Citizenship Education
GDP	Gross Domestic Product
GHA	General History of Africa
GoK	Government of Kenya
GSP	Governance Strategy and Programmes
HECs	Hospital Ethics Committees
IBC	International Bioethics Committee
HELB	Higher Education Loans Board
HND-HRM	Higher National Diploma - Human Resource Management
HRE	Human Resource and Establishment
HSC	Head of State Commendation
ICT	Information Communication and Technology
IDRC	Comparative International Education Society
IEC	International Electrotechnical Commission
IGBC	International Bioethics Committee
IHP-IX	Intergovernmental Hydrological Programme
IHRM	Institute of Human Resources Management
IIA	Institute of Internal Auditors
IIEP	International Institute for Education Planning
IFCD	International Fund for Cultural Diversity
IMLD	International Mother Languages Day

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IPSAS	International Public Sector Accounting Standards
IRD	Institute for Research and Development
ISERCs	Institutional Scientific Ethics Review Committees
ISMS	Information Security Management System
ISO	International Organization for Standardization
IT	Information Technology
IUCN	International Union for Conservation of Nature
KEFUCA	Kenya Federation of UNESCO Clubs, Centres and Associations
KESHA	Kenya Secondary Schools Heads Association
KICC	Kenyatta International Convention Centre
KICD	Kenya Institute of Curriculum Development
KIPRA	Kenya Institute for Public Policy Research and Analysis
KLISC	Kenya Libraries and Information Services Consortium
KNATCOM	Kenya National Commission for UNESCO
KOHA	Library Management System
LLB	Bachelor of Laws
MA	Master of Arts
MAB	Man and the Biosphere
MBA	Master of Business Administration
MCDAs	Ministries, Counties, Departments and Agencies
MEd	Master of Education
MoE	Ministry of Education
MOST	Management of Social Transformations
MPhil	Master of Philosophy
MSc	Master of Science
MSc Proc.& Log	Master of Science in Procurement and Logistics
MyLoft	My Library on Fingertips
NACONEK	National Council for Nomadic Education in Kenya
NACOSTI	National Commission on Science, Technology and Innovation

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NATCOM	National Commissions for UNESCO
NHIF	National Hospital Insurance Fund
NSSF	National Social Security Fund
NT	National Treasury
OAG	Office of the Auditor General
OCOB	Office of the Controller of Budget
OPAC	Online Public Access Catalogue
OSHA	Occupational Safety and Health Act of 2007
PAYE	Pay as You Earn
PC	Performance Contract
PFM	Public Finance Management
PhD	Doctor of Philosophy
PP	Participation Programme
PPADA	Public Procurement Asset and Disposal Act
PPE	Property Plant & Equipment
PPRA	Public Procurement Regulatory Authority
PSASB	Public Sector Accounting Standards Board
PSPMU	Public Service Performance Management Unit
Q1	Quarter 1
QMS	Quality Management System
QMS	Quality Management System
RRM	Research and Resource Mobilization
RRM	Research and Resource Mobilization
SACCO	Savings and Credit C
SAGAs	Semi-Autonomous Government Agencies
SCAC	State Corporations Advisory Committee
SDG	Sustainable Development Goals
STEM	Science Technology Engineering and Mathematics
STEP4Y	Student Training Entrepreneurial Promotion for Youth

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STI	Science Technology and Information
TSC	Teachers Service Commission
TUK	Technical University of Kenya
TVET	Technical Vocational Education and Training
UN	United Nations
UNESCO	United Nations Education Scientific and Cultural Organization
UNEVOC	International Centre for Technical and Vocational Education and Training
UNICEF	United Nations Children Education Fund
UNITWIN	University Twinning Programme
WB	World Bank
WHS	World Heritage Sites

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B: Glossary of Terms

Board	the Board of the Commission
Commission	the Kenya National Commission for UNESCO
Comparative Year	the prior period.
Expert	a professional with specialized competence in any of the areas of UNESCO programmes
Fiduciary Management	Members of Management directly entrusted with the responsibility of financial resources of the organization
Programme	area of competence of UNESCO
Resource Centre	Commission library with a collection of materials in UNESCO areas of competence
Secretary General	Chief Executive Officer (CEO)
UNESCO	United Nations Educational Scientific and Cultural Organization

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 inherent to Kenya 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 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. 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 defenses 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, the eradication of poverty, 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.

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

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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. 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. promote quality, equitable and inclusive education and lifelong learning opportunities for all;
- ii. promote sustainable societies and protection of the environment through science, technology, innovation and the natural heritage;

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- iii. build inclusive, just and peaceful societies by promoting freedom of expression, cultural diversity, education for global citizenship, and protecting the heritage;
- iv. foster a technological environment through the dissemination of knowledge and skills, and promotion of ethical standards;
- v. promote effective and efficient mechanisms for research, knowledge generation and information dissemination; and
- vi. enhance efficiency and effectiveness of implementing the Commission's corporate function.

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.

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(c) Key Management

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

No.	Designation	Name
1.	Board of the Commission	Dr. Kiprop Lagat <i>(Sessional Chairperson)</i>
2.	Secretary General/CEO	Dr. Evangeline Njoka, MBS <i>(up to 31st May, 2023)</i>
3.	Ag. Secretary General/CEO	Dr. James Njogu, HSC <i>(Acting from 1st June, 2023)</i>
4.	Deputy Secretary General - Programmes	Dr. James Njogu, HSC
5.	Deputy Secretary General – RRM	Dr. Joel Ongoto <i>(Acting from 30th November 2020)</i>

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	Secretary General/CEO	Dr. Evangeline Njoka, MBS, PhD, MEd, PGDE, BSc
3.	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
7	Ag. Director Culture Programme	Mr. Julius Mwachungu, MA, MDS, BEd
8	Ag. Director Communication & Information	Ms. Angela Silima, MA, BEd
9	Manager, Finance and Accounts	Ms. Naomi Muiruri, CPA(K), MBA, BCom

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No.	Designation	Name
10	Head of Procurement	Mr. Kennedy Kiplagat, MSc Proc.& Log, BA, CIPS, Dip Supplies Management
11	Ag. Manager, Human Resource & Administration	Mr. Nicholas Kirwa, IHRM, LLB, HND-HRM
12.	Auditor -Internal Audit & Risk Assurance	Ms. Everlyne PISOI Mapelu, BA-Finance, Member IIA

(e) Fiduciary Oversight Arrangements

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

- i. Board of the Commission
- ii. Audit, Risk and Compliance Committee of the Board
- iii. Governance, Strategy and Programmes Committee of the Board
- iv. Finance and Resource Mobilization Committee of the Board
- v. Human Resource and Establishment Committee of the Board
- vi. National Assembly Committee on Education
- vii. Development Partner Oversight and Contracts

(f) KNATCOM Headquarters

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

(g) KNATCOM Contacts

Telephone: (+254) 2229053
 E-mail : sg@unesco.go.ke
 Website: www.unesco.go.ke





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(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 Auditors

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100 Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

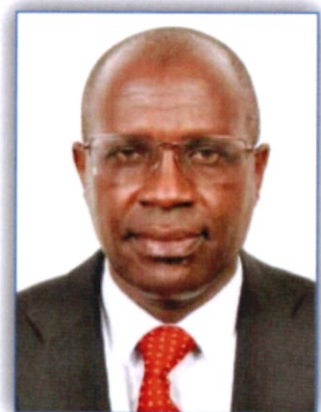
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

3. The Board of Directors



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 – to date

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

DoA: 12th February 2021 – to date

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.

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Mr. Abraham Ondeng', OGW, MA, MBA, BA,
Alternate Member, The National Treasury
Member – Finance and Resource Mobilization
Committee
Date of Birth: 30th November 1969
DoA: 10th March 2022 to date

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 Year Book, 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
DoA: 28th July 2022 to date

Ms. Antonina Lentoijoni serves at the Teachers Service Commission as a Deputy 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.



Mr. Charles Mwita Chacha, MEd, BEd

Alternate Member, Ministry of Education

Member- Finance and Resource Mobilization Committee

Date of Birth: 20th January 1964

DoA: 13th March 2023 to date

Mr. Charles Mwita holds a Masters in Education Degree in Educational Administration and Planning and a Bachelors in Education in Literature and English Language from the University of Nairobi. He has attended courses on Human Resource Development and Management both locally and internationally. He

attended Strategic Leadership Development Programme (SLDP) as well as Transformative Leadership Course at the Kenya School of Government. He trained in South Korea in 2008 on Human Resource Development and in the People's Republic of China in 2011 on Public Sector Reforms. Mr. Mwita has worked in the Public Service for over thirty-one (31) years in Human Resource Management and the Education sector. He has held management level positions such as Assistant Director HRM&D, County Director of Education as well as Deputy Director Human Resource Management Information System, Ministry of Public Service. While serving in the Ministry of Public Service, Mr. Mwita participated in the Public Service Reforms which included; the drafting of the first performance contract documents in the civil service, review of the performance appraisal system, development of service charters, and annual work planning. He also served as Director of Education in charge of Field Coordination and Co-curricular activities where he served as alternate member for Principal Secretary Education in the Athletics Kenya Board and Sports Kenya. Currently, Mr. Mwita is serving as Director of Education responsible for Policy, Partnerships and East African Community Affairs in the State Department for Basic Education, Ministry of Education, Headquarters.



Ms. Florence Chemutai, MBA, BEd

Alternate Member, State Department for Gender and Affirmative Action

Member – Governance, Strategy and Programmes Committee

Date of Birth: 29th April 1969

DoA: 11th Jan 2023 to date

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.



Ms. Evelyne Owoko

Alternate Member – Ministry of Education

Member – Finance and Resource Mobilization Committee

Date of Birth: 28th August 1968

DoA: 28th April 2022

Date Left: 7th September 2022

Ms. Evelyne Owoko holds Masters degree in Educational Planning and Administration. She taught in various secondary schools from 1993-1998. She joined the Ministry of Education from 1998 to date. Ms. Owoko served as the Director of Policy and East African Community Affairs, State Department of Early Learning and Basic Education, Ministry of Education.



Prof. Collette A. Suda, PhD, FKNAS, CBS

PS, State Department for Gender

Chairperson, Governance, Strategy and Programmes Committee

Date of Birth: July 1957

DoA: 12th February 2021

Date Left: 11th Jan 2023

Prof. Collette A. Suda, PhD, FKNAS, CBS, was the Principal Secretary (PS), State Department for Gender, Ministry of Public Service and Gender. She also previously served as Chief Administrative Secretary (CAS) and PS, State Department for University Education and Research, Ministry of Education; CAS, Ministry of Energy; Principal Secretary for University Education, Ministry of Education; Principal Secretary, State Department for Science and Technology, Ministry of Education; Secretary for Gender and Social Development, Ministry of Gender, Children and Social Development; Director, Institute of African Studies; and Director, Board of Common Undergraduate Courses, University of Nairobi. Prof Suda has also served as an external examiner, member of the National Commission on Gender and Development as well as the Advisory Board of Women Enterprise Fund, Ministry of Gender, Children and Social Development. She has also served as the Chairperson of the Governing Board of African Institute for Capacity Development (AICAD). Prof. Suda is a full Professor of Sociology at the Institute of African Studies, University of Nairobi, is a Fellow of the Kenya National Academy of Sciences (FKNAS). Prof Suda holds a PhD in Rural Sociology, M.Sc. in Rural Sociology and M.Sc. in Community Development from the University of Nairobi. She has extensive research experience as principal investigator in gender, family studies, social change, and sustainable rural development. She has published widely in international scholarly and peer reviewed journals and co-authored a book. On October 4th, 2007, she delivered her inaugural lecture at the University of Nairobi, entitled: *“Formal monogamy” and informal polygyny in Parallel: African Family Traditions in Transition*”.



Prof. Grace Bunyi, PhD, MEd, BA
Alternate Member, Kenyatta University
Chairperson, Finance and Resource Mobilization
Committee
Date of Birth: 19th October 1949
Date of Appointment (DoA): 12th February 2021
Date Left: 21st February 2023

Prof. Grace Bunyi holds a PhD Degree in curriculum studies with a focus on language in education from the University of Toronto, Canada, a Masters Degree in Teacher Education from Kenyatta University and BA Degree, Education Option from University of Nairobi. Prof Bunyi is a career lecturer and researcher at Kenyatta University. She has undertaken many education consultancies for local and international organizations and agencies. She is currently serving as Registrar Corporate Affairs, Kenyatta University. She has previously served as Chairperson of the Department of Education Management, Policy and Curriculum Studies and Coordinator of the Postgraduate Diploma in Education and Content Enhancement Programmes. She is also the Chairperson and Board Member of the Women Educational Researchers of Kenya (WERK) and is a member of the Governing Council of Kiriri Women's University of Science and Technology.



Mr. Patrick Ochich, MEd, BEd
Alternate Member, Kenya National Examinations Council
Member – Audit, Risk and Compliance Committee
Date of Birth: 9th October, 1959
Chairperson, Audit, Risk and Compliance Committee
DoA: 12th February 2021
Date Left: 21st February 2023

Mr. Patrick Ochich holds a Master of Education Degree in Measurement and Evaluation from the University of Nairobi (UoN) and Bachelor of Education Degree from the same university. He has attended the Strategic Leadership Development Programme (SLDP) and Senior Management Course (SMC) at the Kenya School of Government (KSG). Mr Ochich trained at the University of Cambridge Assessment Network in the United Kingdom (UK) on Public Examinations Development and Administration. He has worked for over twenty-eight (28) years in the Public Service and is currently the Director, Test Development at the Kenya National Examinations Council (KNEC), where he has worked since August 2015. He served the Teachers Service Commission (TSC) for 17 years, where he held various positions in several High Schools and National Polytechnics. Mr Ochich has also previously served as a Senior Research Officer at the Kenya Institute of Curriculum Development (KICD) and

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participated, facilitated and presented papers in local and international educational assessment workshops and conferences.



Mr. Joshua Mwangi

Alternate Member, Ministry of Education

Member – Finance and Resource Mobilization Committee

Date of Birth: 6th Sept 1967

DoA: 7th September 2022

Date Left: 13th March 2023

Mr. Joshua Mwangi holds a Master's degree in Education Administration and Planning from the University of Nairobi, and a Bachelor's degree in Education degree from Kenyatta University. He has attended training at Kenya School of Government for Strategic Leadership Development Programme (SLDP) and Senior Management Course (SMC) from the same institution. He also attended a Results Based Management course at Kenya Education Management Institute (KEMI). Mr. Mwangi has been a District Education Officer and a Sub - County Director of Education. He has previously served the State Department of Technical Education and Vocational training. In 2020, he joined the State Department of Early Learning and Basic Education as a Deputy Director in the Directorate of Policy Partnership and East Africa community Affairs and served as Ag. Director. He has taught in several schools in Kenya rising to the level of a Head of Department. He is a member of Kenya Association for Public Administration and Management (KAPAM).



Dr. Evangeline Njoka, MBS, PhD, MEd, PGDE, BSc

Secretary General/CEO

Secretary to the Board

Date of Birth: 3rd June, 1960

DoA: 1st June 2018

Date Left: 31st May 2023

Dr. Evangeline Njoka holds a PhD degree in Education from Durham University, United Kingdom; Masters degree in Education Management and Planning, University of Nairobi; a Post Graduate Diploma in Education, Catholic University of Eastern Africa, and Bachelor of Science degree, University of Nairobi. Dr. Njoka is specialized in Education and Corporate Management and has over thirty-seven year's professional experience. She has served as a secondary school teacher under Teachers Service Commission and rose to become head of two secondary schools. She served as the Secretary General/CEO, Kenya National Commission for UNESCO up-to 31st May, 2023. She has also published widely and presented many papers internationally, regionally and locally.



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

Ag. Secretary General/CEO




Date of Birth: 12th December 1968

DoA: 1st June 2023 to date




Dr. James Njogu has over twenty year's professional experience in the field of environmental management, biodiversity and natural resource management. His first degree is in Wildlife Management and a Master's in Biological Sciences from Moi University. His graduated PhD degree is in Social Geography from University of Amsterdam in 2003. Work experience includes in government and non-governmental organization under different capacities. The specific work experience include research, policy analysis, proposal development and reviews, resource mobilization, project management among other including senior management. He has mainly worked on international conventions and agreement under 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 work as 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 Science Expert Committee and Cultural 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.	 <p>Dr. Evangeline Njoka, MBS, PhD, MEd, BSc, PGDE</p>	<p>Secretary General/CEO (Retired on 31st May 2023)</p>
2.	 <p>Dr. James G. Njogu, HSC, PhD, MPhil, BSc</p>	<p>Ag. Secretary General/ CEO from 1st June 2023, and Deputy Secretary General – Programmes</p>
3.	 <p>Dr. Joel Ongoto, PhD, MEd, BEd</p>	<p>Ag. Deputy Secretary General, Research and Resource Mobilization (RRM), and Director, Social and Human Sciences Programme</p>



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4.	 <p>Ms. Mary Kangethe, MEd, BEd</p>	Director, Education Programme
5.	 <p>Dr. George Eshiamwata, PhD, MSc, BSc</p>	Ag. Director, Research and Consultancy & Deputy Director – Natural Sciences
6.	 <p>Mr. Julius Mwachungu, MA, MDS, BEd</p>	Ag. Director, Culture Programme

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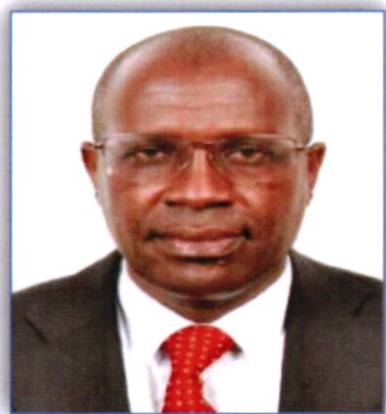
7.	 Ms. Angela Silima, MA, BEd	Ag. Director, Communication & Information Programme
8.	 Ms. Naomi Muiruri, MBA, BCom, CPA	Manager, Finance & Accounts
9.	 Mr. Nicholas Kirwa, IHRM, LLB, HND-HRM	Ag. Head of Human Resource and Administration

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10.	 <p>Mr. Kennedy Kiplagat, MSc Proc.& Log, BA, MCIPS, MKISM</p>	Senior Officer, Supply Chain Management
11.	 <p>Ms. Everlyne PISOI Mapelu, BA Finance, MIIA</p>	Auditor, Internal Audit & Risk Assurance

5. Sessional Chairperson's Statement

Dear KNATCOM Stakeholders,



The Board of the Kenya National Commission for UNESCO (KNATCOM) is pleased to present to you the annual report and financial statements for the period ended 30th June 2023. The Board of the Commission thanks the KNATCOM staff who were involved in the preparation of this report and financial statements. We note with appreciation that these financial statements are prepared in full compliance with International Public Sector Accounting Standards (IPSAS) and as guided by the Public Sector Accounting Standards Board (PSAB). The Commission Board is committed to ensure that the Commission effectively undertakes its functions

as provided in the KNATCOM Act 2013 (Revised 2014). During the reporting period, the Commission was able to undertake and achieve various activities aligned to the Commission Strategic Plan 2019-2024, Bottom-Up Economic Transformation Agenda (BETA), Vision 2030, Agenda 2063, and UN's Sustainable Development Goals. The Commission activities across its programmes and divisions aimed at promoting quality, equitable and inclusive education and lifelong learning opportunities for all; promoting sustainable societies and protection of the environment through the science, technology, innovation and the natural heritage; building inclusive, just and peaceful societies by promoting freedom of expression, cultural diversity, education for global citizenship, and protecting the heritage; fostering a technological environment through the dissemination of knowledge and skills, and promotion of ethical standards; promoting effective and efficient mechanisms for research, knowledge generation and information dissemination; and enhancing efficiency and effectiveness of implementing the Commission's corporate function.

One of key activities undertaken during the reporting period was the marking of the 4th KNATCOM National Cultural Celebrations as well as the marking ten years of KNATCOM as a State Corporation. It's also during this period that the long serving Secretary General/CEO Dr. Evangeline Njoka retired from the Commission. The Commission was able to honor her for dedicated service to the Commission. The Commission successfully refurbished 14th Floor of its rented premises and commenced the refurbishment of 15th Floor to improve the work environment for staff. The Commission continued to invest in Information Communication and Technology infrastructure and the re-engineering of its processes in order to improve service delivery by subscribing to the Online Journal System. During the reporting period the Commission improved its Performance Contract Score. This indicated that there was great dedication of staff and

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effective implementation of the Commission's core mandate by all concern during this reporting period. The Board is pleased with the progress made in the implementation of the Strategic Plan 2019-2024 during the reporting period. This was achieved by embracing the use of technology in the implementation of some of the activities despite the end of the COVID19 pandemic which was a big challenge in the previous financial year. The Commission worked very closely with international, regional, and national stakeholders, to deliver on its mandate across all departments and programmes. This was done through the Commission of Programme and Expert Committees as well as collaborative engagement with Ministries, Departments and Agencies, County Governments, UNESCO Regional Office for Eastern Africa, UN agencies, global network of National Commissions for UNESCO. KNATCOM continued to enjoy a mutual and cordial relationship with the Permanent Delegation of Kenya to UNESCO and was proactive in adhering to the Commissions Citizen Service Delivery Charter and the requirements of the Commission's Quality Management System (QMS) under ISO 9001:2015 International Standard. The Commission implemented ISO/IEC 27001:2022 International Standard on Information Security Management System (ISMS) during the reporting period and hopes to be certified during the 2023/2024 FY.

Despite these achievements, KNATCOM continues to face understaffing challenges. The Commission staff establishment stands at to fifty-four (54) out of the approved ninety-four (94). As a result, several critical offices are not operational, which limits delivery of services and meeting of critical statutory and regulatory requirements. The Commission continues to operate from rented premises which has led to increased costs of operation. It's the desire of the Commission that we develop our own offices as this will substantially reduce the Commission's operating costs and significantly enhance programme implementation. The Board of the Commission commits to continue enhancing the positive impact of the Commission's programmes by working with all stakeholders. The Board commits to play its oversight role effectively and greatly appreciates the support received from the newly appointed Ag. Secretary General/CEO, the Management team and staff for efficient and effective delivery of the Commission services.



Dr. Kiprop Lagat
Sessional Chairperson of the Board

6. Report of the Ag. Secretary General/ CEO



Dear KNATCOM Stakeholders

The Management of the Kenya National Commission for UNESCO (KNATCOM) is delighted to present this Annual Report and Financial Statements for the financial year ending 30th June 2023. This Annual Report and the Financial Statements for the financial year 2022/2023 have been developed in compliance with Public Finance Management Act, 2012. The report highlights key activities, successes, challenges faced during the reporting period, proposes a way forward and future of the Commission.

The Commission plays a unique and critical role of strengthening the foundations of lasting peace, sustainable development, and intellectual collaboration. It does this through programmes and departments that are aligned to UNESCO areas of competence namely, education, natural sciences, social and human sciences, culture, and communication and information. During the reporting period the Commission was able to achieve its mandate through intellectual collaboration and partnership with various stakeholders. In the performance of its functions, the Commission ensured that Kenya maximized and accrued benefits from its membership to UNESCO. The Commission implemented programmes geared towards achievement of peace and sustainable development, the Bottom-Up Economic Transformation Agenda (BETA), Vision 2030, Agenda 2063, and the UN Sustainable Development Goals. As part of enhancing efficiency in service delivery, KNATCOM implemented and ensured maintenance of its Quality Management System (QMS) modelled on ISO 9001:2015 International Standard. The Commission also implemented ISO/IEC 27001:2013 International Standard on Information Security and looks forward to certification under this International Standard in the next reporting period. In its service to Kenya, the Commission undertook core mandate activities through its two directorates of Programmes, and Research, and Resource Mobilization. The corporate department provided the necessary support for efficient and effective citizen service delivery.

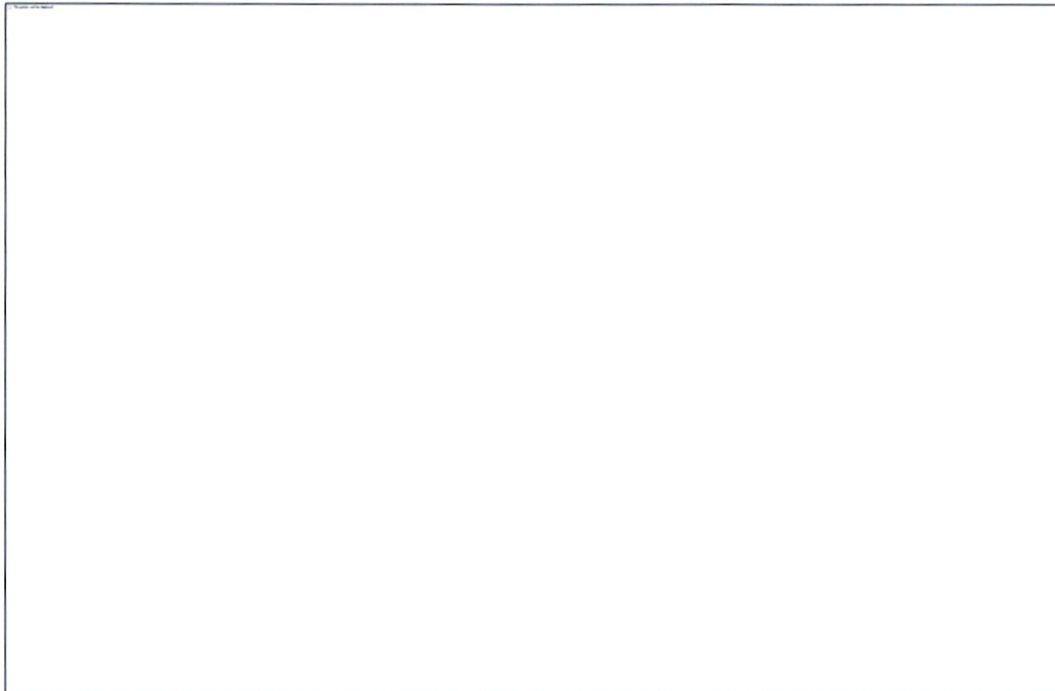
DIRECTORATE OF PROGRAMMES

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

a) Education Programme

The Commission's Education Programme promotes quality, equitable and inclusive education and training for peace and sustainable development. In the period under review, the education programme activities were implemented under three (3) strategic objectives: i) Promote inclusive, equitable, quality education and lifelong learning opportunities, ii) Build inclusive, just, and peaceful societies by promoting Global Citizenship Education (GCED) and iii) Foster a technological environment through the development of digital skills. A total of four (4) strategies were delivered under the three strategic objectives. The programme leveraged on partnerships with public, international and local organizations including Ministry of Education, Ministry of Environment, the Kenya Prisons Service, public and private universities, County Governments, UNESCO, UNICEF, Arigatou International and life skills promoters.

Key activities in during the reporting included: Building capacity of teachers on Ethics Education through a fellowship involving six countries. The programme entailed training of teachers, inter country virtual knowledge and experience sharing sessions, implementation at institutional level and monitoring activities. Through this initiative, learners from six schools (primary and secondary) one university and one teacher training institution were taken through experiential sessions on Ethics Education to nurture values and develop requisite skills to act ethically. This initiative is expected to contribute to the mainstreaming of value-based education in schools.



Teachers and teacher educators going through experiential learning on Ethics Education

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The Commission worked in collaboration with the Ministry of Education to conduct consultations towards the transforming Education pre-summit and summit organized jointly by the United Nations and UNESCO. Through this engagement, the country developed a position on transforming education in Kenya.



The Chief Administrative Secretary (CAS) and partners listening to a presentation during the National Conference on Transforming Education in Kenya

The Commission continued with the training of Associated Schools Project Network (ASPnet) patrons from basic education institutions, TVET as well as universities on peace, Global Citizenship Education (GCED) & Education for Sustainable Development (ESD). Based on a study carried out, the Commission continued with training on Gender Responsive Pedagogy in Teacher Education in collaboration with FAWE and the Ministry of Education. Through the training draft guidelines for mainstreaming GRP in education were developed.



Teacher Educators from Thogoto Teachers Training College going through a session during the training on Gender Responsive Pedagogy

Other activities carried out include provision of pedagogical skills to those providing education in prisons, observation of UNESCO international days and coordination meetings with the members of the of UNEVOC and UNITWIN networks in Kenya. The programme also worked with the National Council for Nomadic Education in Kenya to facilitate registration of three (3) UNESCO Learning Centers in the Country.

b) Natural Science Programme

As part of promoting gender transformative digital skills education for STEM Secondary school Teachers trained and uptake of STEM amongst girls, the Commission coordinated the training of 64 (52 teachers on Gender transformative STEM and digital literacy. During one of the trainings held at Machakos University Hotel, the teachers were trained in Artificial Intelligence (AI), coding, robotics, and 3D printing. The activities were supported by KNATCOM and UNESCO through Intel and CODEMAO projects respectively. A total of 15 3D printers were donated to the participating schools.



Participants being introduced to a 3D printer



Participants assembling 3D printers

The Commission conducted capacity building of TVET Trainers in Emerging Technologies. The workshop held at Machakos University Conference Centre, brought together 42 TVET Trainers drawn from Machakos, Makueni, Kitui and Kajiado Counties. This workshop was part of the Commission's ongoing efforts to ensure TVET Instructors embrace emerging technology in the pedagogy to promote innovation and critical thinking skills amongst their students.

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Group picture of TVET Trainers in Emerging Technologies with Dr. James Njogu, KNATCOM Ag. SG/CEO and KNATCOM Natural Science Programme Staff

With support from the Republic of India and UNESCO, the Commission coordinated the participation of 14 Kenya University students at the UNESCO India-Africa Hackathon at New Delhi, India on 17th – 29th November 2022. The Hackathon was a 36-hour coding event that brought together ICT related students, mentors, and tech community from India and Africa, where students used Artificial Intelligence (AI) and coding skills to tackle the common challenges in education, health, agriculture, water and sanitation and energy sector. Four of the students representing Kenya won in four thematic areas. The students were accompanied by a Natural Science Officer from KNATCOM.



The Kenyan delegation at the UNESCO-India Africa Hackthon 2022 at Uttar Pradesh, India

The Commission continued coordinating the preparation of the Baringo Great Rift Valley (BGRV) aspiring Geopark for designation of the UNESCO Global Geopark status. A four-day

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workshop for the National and County Geopark Committees was held in Kabarnet, Baringo (4-7 Oct 2022) to finalize the BGRV aspiring Geopark nomination dossier and collate together supporting documents. The dossier was submitted to UNESCO on 28th October 2022 prior to the deadline and receipt of the submission documents acknowledged.



National and County Geopark Committee members at the Bringo Great Rift Valley aspiring Geopark nomination dossier workshop

As part of meeting the statutory requirements of the Man and Biosphere (MAB) Programme which requires that periodic review be done for each biosphere reserve and a report be submitted to UNESCO-MAB after every 10 years, a Periodic Review for Mount Kulal Biosphere Reserve was undertaken, and the Report submitted to UNESCO MAB as per the requirements. The periodic review exercise involved a field work by the National MAB Committee and KNATCOM Natural Sciences staff. A sensitization workshop was also conducted for over 50 Mount Kulal stakeholders on sustainable utilization and management of natural resources.



Kenya MAB Committee members and Mout Kulal Biosphere Reserve Stakeholders during the period review.



Stakeholders at the Mt. Kulal Periodic Review workshop review finding and feedback session

Raising the visibility of the Biosphere Reserves as models for sustainable development because of the triple helix of conservation, development and research/monitoring has been a priority for the Commission. In this regard, the process for branding Biosphere Reserves is underway. In FY2022/2023 the Commission undertook branding of Mount Kenya - Lewa Biosphere Reserve in Kenya and six signages designed and installed.

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Dr. George Eshiwata, Deputy Director, Natural Science Programme handing over branded signages at Mt. Kenya - Lewa Biosphere Reserve

A capacity building workshop on application of Science, Technology and Innovation (STI) in water conservation and management undertaken from 6th to 7th February 2023, at Machakos County bringing together 46 participants from MCDAs in the water sector. The workshop highlighted the importance of ground water; discussed threats and challenges to ground water; shared experience; promoted application of innovative tools including STI in water mapping, conservation, and management; and IHP-IX Strategy and priorities and were brought to speed with the resolutions from the UNESCO Ground Water Summit held in December 2022 in Paris and plans for the UN 2023 Water Conference on 22nd -23rd March 2023 in New York.

The Commission through the Natural Science Programme and the MAB Committee held a workshop on 12th - 14th September 2022, in Naivasha to populate the Mt. Elgon nomination dossier as a transboundary biosphere reserve that straddles Kenya and Uganda. The nomination dossier was submitted to UNESCO MAB Programme, an activity which culminated with the designation of Mt. Elgon Transboundary Biosphere Reserve as the second transboundary biosphere in Africa.



Kenya MAB Committee at Kalro-Naivasha station where they populated the Mt. Elgon nomination dossier as a Transboundary Biosphere Reserve.

Promoting the engagement of youth in the management of natural resources consistent with government priorities and UNESCO priority on youth. Six MAB Youth Forums were established at six Biosphere Reserves in Kenya bringing together 120 youth. A total of 77 Youth participated in a sensitization workshop (virtual) during which they were sensitized on the MAB programme and their roles clarified. As part of promoting South-South During the sensitization, a MAB Youth Coordinator from a BR in South Africa was the keynote speaker.

AS part of promoting intellectual collaboration nationally, regionally, and globally in natural sciences, natural sciences personnel participated and presented papers on Biosphere Reserves and Geoparks as models to conserving species and ecosystems outside conventional protected areas during the following conferences:

- i) Inaugural IUCN Africa Protected and Conserved Areas Congress (APAC) in Kigali, Rwanda from 18-23 July 2022, brought together more than 2400 participants from 53 African and 27 other countries. Participation was supported by UNESCO who hosted a side event focusing on MAB and Geopark
- ii) The 15th Pan African Ornithological Congress at Victoria Falls, Zimbabwe on 20th - 26th November 2022 supported by BirdLife International. The Congress brought together over 300 conservationists, ornithologists, and researchers to discuss conservation in Africa. A presentation by Deputy Director NS on UNESCO designations in Kenya



Presentation of the 15th Pan African Ornithological Congress at Victoria Falls, Zimbabwe.

The Natural Sciences coordinated the celebration of several International Days:

- i. International Day of Biosphere Reserves and Man and Biosphere (MAB) at 50 years on 3rd November 2022 during which 89 people participated virtually.
- ii. International Day for Women and Girls in Science, with over 400 people joining virtually and over 1300 participants including students, County Officials, Ministries, Education officials, NACOSTI, UNESCO, Konza Technopolis and Media during a physical event hosted by Asumbi Girls High School in Homa Bay.
- iii. UN World Oceans Day in both virtual mode on 6th June 2023 and physical event on 8th June 2023 at Jomo Kenyatta Public Beach in Mombasa County. The event attracted over 300 members of the public, SAGAs.

The Natural Sciences also provided input to the STEM Education Strategy Development process during a workshop held in Machakos on 17th - 22nd July 2022 organized by UNESCO Regional Office and Ministry of Education. The overall policy goal is to strengthen the capacity of learners and trainees in STEM education for productive engagements in real-life situations and enhancing a coordinated approach among STEM actors in provision of quality and relevant STEM education in Kenya.

The Natural Sciences Programme also coordinated a one weeklong STEM mentorship camp for 135 girls from seven Counties in central Kenya (27th June to 1st July 2023) and Gender Transformative STEM and Digital Skills Education Training for Teachers drawn from 40 Counties held at Tumutumu Girls High School in Nyeri County. The facilitators were drawn from a pool of Kenyan STEM ToTs trained in Rwanda in 2019.



Group photo of the STEM mentorship camp girls and Gender Transformative STEM and Digital Skills Education Training for Teachers in Tumutumu Girls, Karatina



Gender Transformative STEM and Digital Skills Education Facilitators together with Natural Science Programme Staff at Tumutumu Girls, Karatina

The first (in-person) capacity-building regional workshop in partnership with UNESCO Global Geoparks in Africa, was held between 12th – 16th December 2022 at the Rift Valley Hills Resort, Kabarnet. It brought 94 participants drawn from 13 Africa countries and facilitators from 4 Europe countries. The workshop was hosted by the Baringo Great Rift valley aspiring Geopark. This platform provided an opportunity to get guidance on best practices in nomination and geoheritage mapping.

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Regional capacity-building UNESCO Global Geoparks workshop

The NS Programme conducted a baseline socio-economic survey to document existing nature-based products and services produced from the Geopark as well as capacity needs of stakeholders and will be used in assessing the impact of the Geopark on local economies and livelihoods. Validation of the report was done through a stakeholder validation workshop that brought together 57 stakeholders. This validation was key in ensuring ownership as well as filling any information gaps. The report was published.



*Stakeholders at Baringo great Rift Valley aspining Geopark Baseline Socio-economic Survey
Validation Workshop*



Stakeholders give a greenlight to the findings of the Baseline survey report.



Baseline Socio-economic Survey:
Mapping Current Nature-Based Products and
Services and Stakeholders' Needs Assessment at the
Baringo Great Rift Valley aspiring Geopark



Cover page of the published baseline report

c) Social and Human Sciences Programme

The Social and Human Sciences (SHS) programme fosters inclusive growth in the society through the promotion of inclusive policies and best practices. This programme enhances understanding of contemporary challenges and helps society to respond more effectively by delivering on the goals set by the United Nations (UN) 2030 Agenda for Sustainable Development, the African Union (AU) Agenda 2063 and Kenya's National Development Goals. The programme supports policy development and capacity development in line with the Declarations and Recommendations by mobilizing stakeholders and reinforcing links among scientists, ethicists, policymakers, and civil society.

During the reporting period, a conference on status, work and challenges of Institutional Scientific Ethics Review (ISERC's) was organized by the Commission from 28th to 30th September 2022. The conference was organized in collaboration with Daystar University, NACOSTI, UNESCO Regional Office for Eastern Africa and Research Institutions. Capacity building for Institutional Scientific Ethics Review (ISERCs) members was also undertaken by the Commission where thirty-eight (38) members of ISERCs benefitted from the programme with support by AMREF University. To advance inclusive Physical Education and Sport for all, the Commission conducted capacity building for sports stakeholders on the UNESCO Convention against doping in sport and the UNESCO Charter of Physical Education and Sport involving 50 stakeholders. This was organized together with Taita Taveta University. The Commission also conducted a capacity building workshop for 761 UNESCO Clubs stakeholders in Nakuru. Kenya National Federation for UNESCO Clubs (KEFUCA) was supported by the Commission to hold their annual meeting. The Commission also supported marking of the international day for sports for development and peace on 6th April 2023. Participants for the sports day were from Kenyatta University, Maasai Mara University, Kilifi and Mathare youth in Nairobi. To foster knowledge sharing and skills development in the digital age, the Commission organized a sensitization forum for stakeholders on ethical issues associated with Artificial Intelligence at the Technical University of Kenya (TUK) which attracted 115 attendants. The Commission also organized a sensitization forum for public hospital management staff on the establishment of Hospital Ethics Committees (HECs) where 20 senior hospital staff were sensitized. The Commission also supported experts to participate in the Intergovernmental Bioethics Committee (IGBC), and the International Bioethics Committee (IBC) meetings held in Paris France from 19th to 20th September 2022.

Under the Social and Human Sciences Programme, the Commission also conducted a capacity building workshop for stakeholders on UNESCO future literacy and inclusive policy initiatives on the future of industrialization at Dedan Kimathi University. Kenya's representative to the Management of Social Transformation (MOST) Intergovernmental Council (IGC) was facilitated to participate in its meetings held in Paris. The Commission also supported training on entrepreneurship (STEP4Y) for 150 youth drawn from Uasin Gishu County. The Commission was also involved in a consultation meeting on UNESCO's gender equality strategies and also spearheaded commemoration of the International Day for peace by holding of two youth led activities in Narok and Nairobi Counties.

The Commission also organized forums for youth engagement where one youth engagement workshop was organized where the participants were youth held at the UN headquarters in Gigiri. The event attracted over 600 youth who were representing various counties and learning higher learning institutions. To enhance building capacities of the youth 66 young people were

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engaged in a youth workshop held at Machakos University from 17th to 18th May 2023. This was done in collaboration with the Commission's Culture programme.

A stakeholder forum on UNESCO's General History of Africa (GHA) was also held at Machakos University from 26th -27th June 2023. The activity involved history experts and drama experts. Modalities of using drama, comics and cartoons in GHA were explored during the forum. Risk management was also fully integrated in the processes and procedures of the programme.



Sensitization of senior hospital management staff on Hospital Ethics Committees in Kisumu

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Experts meeting on General History of Africa held at Machakos University from 26 – 27 June 2023



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Youth leaders from African countries visit the Commission to discuss youth empowerment initiatives.



Dr. Joel Ongoto Ag. DSG RRM addressing youth at the UN Complex Gigiri, Nairobi

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KEFUCA Officials in a patron's workshop in Mombasa



Dr. Orpha Nyakundi, Prof. Marion Mutugi, Ambassador Hellen Gichuhi, Prof. Pamela Andanda and John Paul in September 2022 during the IBC/IGBC Conference held in Paris



Parents, teachers, and pupils at a UNESCO Clubs capacity building workshop in Nakuru in June 2023

d) Culture Programme

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The overarching strategic objective of the culture programme is to promote awareness and appreciation of heritage and creativity for peace and sustainable development. During the financial year 2022/2023, the Commission conducted community engagement workshops on world heritage issues for the nomination of Gede into the World Heritage status. The commission build capacity of relevant stakeholders on protection and conservation of tangible heritage in Kenya. Further, the commission held an expert meeting to review ratification documents for the 1954, 1970 and 2001 UNESCO Conventions. The 1970 UNESCO convention has been approved by parliament for ratification. The commission also identified and digitize one cultural element/ property for inventorying; promoted cultural values through safeguarding, protecting and conserving culture and heritage among 50 youth; conducted awareness raising for the 2003 convention on the safeguarding of the intangible cultural heritage; sensitized stakeholders on the preservation, documentation and promotion of endangered indigenous languages in Kenya through the celebration of the International Mother Languages Day (IMLD); celebrated the World Kiswahili Day.



Ag. SG Dr. James Njogu and PS Heritage Umme Bashir during the occasion to receive vigangos at Kaya Kauma, Kilifi County

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Group Photo during the 5th National Youth Workshop on Culture and heritage held in Machakos University, Machakos County



Group photo of participants in a capacity building workshop on community- based inventorying of intangible cultural heritage held in Embu County

To promote intercultural dialogue, peace and cohesion, the Commission organized the 4th Biannual National Cultural celebrations and partnered with stakeholders in various community cultural festivals i.e., 2022 annual Lamu Maulid Cultural Festival, National Tourism Cultural festival held in Kakamega and

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Kilifi Cultural festival among others. To enhance opportunities and skills for artists, the commission capacity built 110 stakeholders on UNESCO best practices for promotion of creative and cultural industries based on the 1980 UNESCO Recommendation on the Status of Artists and on the 2005 UNESCO Convention on the Protection and Promotion of the Diversity of Cultural Expressions. To market artistic talents of young people, the Commission supported twenty art groups from vulnerable communities from Mathare, Korogocho, Dandora, Kariobangi, Mukuru, Kibera among others to showcase their talents and highlight contribution of artists to sustainable development during the UNESCO world art day.

On behalf of Kenya the Commission hosted the Africa region Consultation on the UNESCO Framework for Culture and Arts Education on 8 and 9 February 2023 that was attended by 170 participants, and 29 African countries. To promote sustainable and inclusive urban development and raise awareness on the importance of fostering creativity as a driving force for making cities safe and resilient through culture, the Commission trained Kisumu City on



Participants during the capacity building workshop on Cultural Indicators/Statistics held in Machakos

UNESCO Creative Cities Network and facilitated Eldoret to apply to join the Network. The Commission further trained 20 counties on the 2009 UNESCO Framework for cultural statistics to promote informed policy decisions and planning for cultural development.



KNATCOM team paying a courtesy call to Kisumu Governor, His Excellency, Prof. Anyang' Nyong'o during the training of Kisumu City stakeholders on UNESCO Creative Cities Network



A cultural troupe entertaining guests during the UNESCO World Art Day celebrations held on 15th April 2023 at KICC

e) Communication and Information Programme

During the reporting period the Communication and Information Programme implemented various activities in line with the approved programme work plan. The programme was able to build the capacity of 30 community media workers in editorial formatting and content development collaboratively with Rongo University. The trainees from community media

developed content on sustainable agriculture to supplement the work of agricultural extension service providers. The programme also trained thirty students at Moi University on mobile application development. The students developed innovative apps that address the Sustainable Development Goals (SDGs). Further, the programme conducted capacity building of 27 preservation professionals on preservation of documentary heritage and co-ordinated identification of documentary heritage preservation institutions for the Memory of the World. The programme organized the first ever National Media and Information Literacy Stakeholders' Conference in Mombasa; and the first ever National Celebrations of the World Kiswahili Language Day. The programme also co-organised different forums on freedom of expression, access to information and media development including World Radio Day and World Press Freedom Day celebrations.



Angela Silima, Ag. Director for C&I poses with UNESCO Youth Forum members who participated in a football match during the World Radio Day

DIRECTORATE OF RESEARCH AND RESOURCE MOBILIZATION

The Directorate of Research and Resource Mobilization was established pursuant to section 4 (b, d, e, h and i) of the Kenya National Commission for UNESCO Act 2013 (Revised 2014) to coordinate partnerships, resource mobilization, research and consultancy and KNATCOM Resource Centre.

a) Research and Consultancy

During the fiscal year 2022/2023, the Research and Consultancy Department supported two programmes undertaking research funded through UNESCO Participation Programme. This included working closely with the Social and Human Sciences programme to coordinate a baseline survey on the redefinitions of gender norms in Kenya, with focus on Nairobi and Mombasa counties. The survey involved the engagement of a consultant. The role of the Research and Consultancy Department was to provide technical support to the Consultancy by developing TOR's, design of the survey tool and piloting, desk literature review, and data collection.

Additionally, the department supported the Natural Sciences programme to undertake a socio-economic baseline survey and capacity needs assessment for Baringo Great Rift Valley Aspiring Geopark communities. The exercise was done through a consultancy and involved mapping the landscape of nature-based products and services within the Baringo aspiring Geopark. The Department facilitated the Consultant with critical technical assistance in undertaking the survey.

In the area of resource mobilization, the Department submitted two proposals for funding and one consultancy bid. These proposals centred on Media Fellowship Storytelling, and the Capacity Strengthening of Youth-Led Organizations while the consultancy bid submitted to UNESCO focused on Greening in TVET. Results of the applications are being awaited.

In line with the department's commitment to engender data-driven decision-making, a data needs mapping exercise across programmes and Commission's stakeholders was undertaken. This will aid the Commission's ability to identify data needs and respective research needs and prioritization in the coming few years. Regarding the capacity development of staff, the department coordinated training of Commission's staff covering research proposal writing, research methodology, report writing, and consultancy skills. The training, which was facilitated by Kenya School of Government faculty member, equipped 16 staff members with essential proficiencies, thereby elevating their expertise in these pivotal areas. The Department also conducted sensitization of staff on the KNATCOM Research and Consultancy Policies.

Fostering a culture of sharing scholarships, research grants, fellowships opportunities, the department disseminated various opportunities with key stakeholders of the Commission. Key partners in this endeavor are our public and private universities and research institutions. The department successfully published Volumes 2 and 3 of the *Journal of the Kenya National Commission for UNESCO* on the Open Journal System. This marked a significant shift from traditional hardcopy publication. As part of fostering intellectual dialogue and publicizing it, the Journal was actively promoted during Daystar Joint Annual Research Ethics Conference 2022, an exhibition at the Comparative International Education Society (CIES) Conference 2023, and the KIPPRA Annual Regional Conference in February 2023 in Washington DC.



Members of Staff during the Research and Consultancy training



KNATCOM Staff and respondents during the baseline survey on mapping nature-based products and services within the Baringo Aspiring Geopark

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Photos from the baseline survey on the redefinitions of gender norms in Kenya supported by the Research and Consultancy Department



Photos from the validation workshop on the redefinitions of gender norms in Kenya supported by the Research and Consultancy Department



Members of Staff during the Research and Consultancy training

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KNATCOM Staff and respondents during the baseline survey on mapping nature-based products and services within the Baringo Aspiring Geopark



Photos from the baseline survey on the redefinitions of gender norms in Kenya supported by the Research and Consultancy Department



Photos from the validation workshop on the redefinitions of gender norms in Kenya supported by the Research and Consultancy Department



Dr Eshiamwata, Ag. Director, Research and Consultancy manning the stand during the CIES Conference

b) Partnership and Resource Mobilization

The Commission partners with various organizations and institutions working in the five areas of UNESCO competence. The Commission departments and divisions were encouraged during the reporting period to build partnerships and collaborations to achieve and implement the objectives of the Commission. The Commission also created an enabling environment for partnerships and was very proactive in management of partnerships and collaborations through the department of partnerships and resource mobilization. All departments and divisions defined and determined their needs and funding gaps and the funding gaps identified were mobilized from partners and collaborating institutions from the public and private sector as well as donors. Departments and Divisions were encouraged to capitalize on the opportunities provided by the UNESCO Participation Programme initiative to supplement resources provided by the National Treasury, among other partners.

To effectively support the work of resource mobilization at the Commission, the resource mobilization policy was reviewed. To further support partnerships, the Commission supported participation in a meeting of Africans Natcoms held in Accra, Ghana from 12th – 16th September 2022. To strengthen the continued partnership with the good relations with the German Commission for UNESCO the department supported the Tandem Programme on 8th September 2022 which supports Kenyans interning in Germany. The Commission further supported the department participate in a meeting held at Modul University in Vienna on 11th October 2022 on possible collaboration with the Commission on possible student mentorship programmes. French Institute for Research and Development (IRD) supported KNATCOM in a training on development of policy briefs writing by providing two scholarships to the Commission. The department further engaged Comparative International Education Society (IDRC) and Education Development Trust (EDT) on possible partnership. Several delegations from UNESCO member states were engaged during the UNESCO Executive Board held in Paris from 12th -19th October 2022. The departments supported Kenyatta University postgraduate seminar held on 6th December 2022. The Commission participated in the International Martial

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Arts Congress held in Korea, 24th -28th October 2022 to support the long friendship and partnership with the South Korean. The Commission staff participated in an IDRC project advisory committee 10th November 2022 Kenyatta University. The department organized training on various aspects of resource mobilization and co-organized KIPPRA's Annual Conference on ASALS from 21-23 June 2023. The department engaged, IIEP from 17th - 19th June 2023. The department also engaged UNESCO Regional Office on 9th May 2023 on a possibility of a joint resource mobilization resource strategy and co-organized a conference with KIPPRA on Future of Industrialization. Plans to sign an MoU with KIPPRA are at an advanced stage.



Modul University Vienna meeting with Dr. Joel Ongoto, Ag. Deputy Secretary General RRM



Meeting of Eastern Africa Natcoms to discuss collaboration and sustainable partnerships



Former Secretary General/CEO Dr. Evangeline Njoka with the Ambassador Prof Richard Bosire, Permanent Delegation of Kenya to UNESCO and the Deputy Speaker of Senate Hon. Kathuri Murungi in promoting collaboration



Dr. Evangeline Njoka meeting the Dean School of Education, Kenyatta University, Prof. Samson Ondigi to discuss partnerships with the University in research



Dr. Evangeline Njoka meeting the Dean School of Education, Kenyatta University, Prof. Samson Ondigi and staff from the school to discuss sustainable partnerships with the University in research



Dr. Joel Ongoto Ag. DSG RRM with other African Natcoms staff to discussing sustainable partnerships.



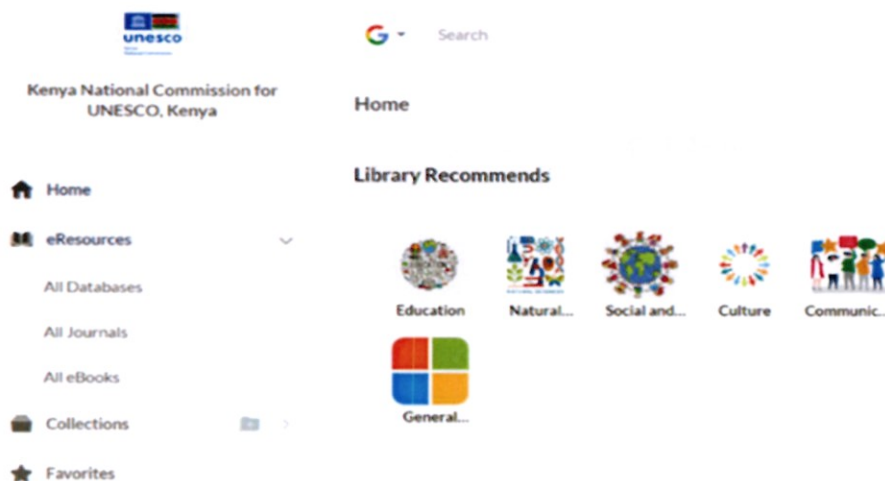
Dr. Joel Ongoto Ag. DSG RRM at the CIES conference

c) Resource Centre

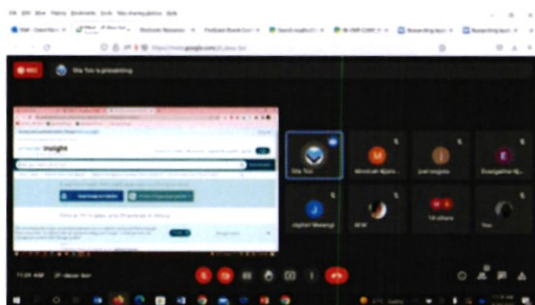
The Resource Centre is a department within the Research and Resource Mobilization Directorate. It is responsible for regularly updating users with UNESCO and KNATCOM generated resources; providing advisory services to facilitate data acquisition, facilitating the use of Information Technology in the UNESCO areas of competence to preserve information and foster intellectual collaboration; and providing a link between UNESCO's research output and publications and individual researchers, practitioners, and policy makers in Kenya.

The Resource Centre processed print information materials using KOHA Library Management System. KOHA is an open-source integrated library system designed to streamline tasks within the Resource Centre. 7,000 volumes of books were catalogued, classified, and barcoded. This led to improved organisation of the collection resulting to ease of access and use of the resources. KOHA Library System provides for an Online Public Access Catalogue (OPAC) which is an online bibliography of the Resource Centre collection that is available online and allows retrieval of available information resources.

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The Resource Centre facilitated purchase of an offsite access software to ensure remote access to the subscribed electronic resources. Off-site access is the ability to access the subscribed electronic resources from a remote location. The Resource Centre acquired the MyLoft (my library on fingertips) service which is a Mobile Web app that allows patrons to discover access, organize and share digital content of their personal and professional interests seamlessly across mobile and web platforms including access to their libraries subscribed electronic resources anywhere and anytime. MyLoft also has a feature of hosting internal publications and disseminating them. The feature acts as the institutional repository, and it enables improved visibility, usage and impact of research conducted within the Commission. Further, it enhances knowledge management and open access to research.



The Resource Centre sensitized stakeholders on available products and services including the electronic resources, the online public access catalogue (OPAC) and My Library on Fingertips (MyLoft). This activity was hybrid (physically and virtually).

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The Resource Centre facilitated the purchase of an antiplagiarism software to ensure originality of the papers submitted to the KNATCOM journal. This resulted to an increase in credibility of the journal.

The Resource Centre, with support from the ICT department, developed

a flyer to attract attention of users, provide important information and promote use of the available products and services.



In support of management of the KNATCOM journal, the Resource Centre together with the ICT Division implemented the Open Journal System which is an open source and free software. The open journal system manages the researcher-to-reader workflow for submission, peer review, and production.

The Resource Centre facilitated purchase of children’s books and mother-language books. These books continue to build the collection of information resources.

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Corporate Services Department

The mandate of the Corporate Services Department is to coordinate Commission operations through provision of professional expertise in matters related to Human Capital, Administration, Finances, Accounting, ICT and Corporate Communication services. The mandate of the Corporate Services Department is to support the functions of the Secretary General/CEO as stipulated under Section 17(3) of the KNATCOM Act, implemented, by the Human Resource and Administration, Finance and Accounts, ICT and Corporate Communication Divisions.

Human Resource and Administration Division

During the reporting period the Public Service Commission posted a cohort of 7 interns for a period of one year to enable them to acquire practical exposure in a real work environment. Further, the Commission offered industrial attachment to 17 college students for purposes of fulfilling their academic requirements and have a maiden exposure to a workplace. The Division also implemented a comprehensive benefits strategy, where all deserving personal emoluments were processed and paid out in time. The Commission was able to budget and implement various staff training programs aimed at developing and supporting the Commission's human capital. The Commission was also able provide insurance covers for its staff which covered Medical, Group Life and Personal Accident.

The Commission, with a total of forty-nine (49) employees in the financial year under review was able to achieve the two thirds gender rule, as set out in the Constitution 2010, as shown in the pie chart below. There exists a bilateral agreement between the German Govt and the Kenyan Govt and cascaded to both German Commission for UNESCO and KNATCOM, through the Kulturweit programme ~ an international voluntary youth service intercultural program that offers young Germans an opportunity to experience international intercultural façade. During the financial year, 2022/2023, eleven German youth volunteers under this programme came to Kenya under the auspices of KNATCOM for a period ranging from 6-12 months.

Below are pictures of some of the activities that were carried out by the Volunteers from German NATCOM for UNESCO.



Finance and Accounts Division

The Division is charged with ensuring prudent management of financial resources as per the KNATCOM Act Section 17 (3) b, and the reporting thereof within the existing legal framework of Section 72(1) of the Public Financial Management Act, 2012. The Division was able to review the Finance & Accounts Policy and procedures manual and developed Asset and liabilities policy and procedures to guide the operations of the

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division and of the Commission. This Financial Statement was developed with major input from the Finance and Accounts Division.

Information Communication Technology Division

The ICT Division is responsible for the coordination and management of the ICT function to improve staff efficiency towards realization of the Commission's mandate pursuant to Government ICT Standards. The Commission was able to enhance network security through implementation of a firewall, and antivirus installation, automated processes through installation of Koha which has enhanced efficiency which has increased the efficiency in the information access. KNATCOM also purchased printers, desktops and laptops computers for staff which has aided in increased efficiency and effectiveness.



Conference on Information Security and Cyber Crime held in Mombasa from 12 -16 June 2023

Corporate Communication Division

During the reporting period the Corporate Communication Division spearheaded the transcription of the Customer Service Delivery Charter to brail, audio and video to enhance inclusivity and access by people with disability (PWD). The division was instrumental during the KNATCOM 10th anniversary and the 4th National Cultural celebrations. The division disseminated information to the stakeholders through social media platforms, designing and printing materials such as the publication of the KNATCOM 10 Years Achievement Book, newspaper article about the celebrations, corporate documents such as the Strategic plan and the corporate profile. The division ensured that our customers were promptly attended to by having mechanisms such as having robust customer care in our receptions which enhanced customer satisfaction and complaints handling. To enhance visibility and publication of the Commission's activities, the division procured a camera to take quality photos.

Corporate Strategy and Planning Department

The main objectives of the department is to ensure the Commission adopts and implements effective corporate strategies, strategic policy formulation and implementation, budget management, quality assurance, risk management coordination, performance management, monitoring and evaluation of projects and intellectual property management. During the reporting period the department coordinated the implementation of performance contracting and ensured timely quarterly and annual reporting on the public service performance management and monitoring unit portal, it collated the strategic plans and workplans implementation reports to ensure compliance. To improve risk management processes, the department liaised with programmes, departments and divisions in identification and management of risk and compilation of up-to-date risk registers, risk action plans and risk mitigation strategies. The department spearheaded the preparation of the 20th cycle performance contract.

Supply Chain Management Division

The main objective of the Supply Chain Management Division is to enhance efficiency and effectiveness of the Commission's operations in delivering its mandate through timely and optimal procurement of goods, services and works and as guided by the Public Procurement and Asset Disposal Act, 2015 and Regulations, 2020. During the period the Division undertook all its procurement activities in full compliance with the Act; in addition to submission of the required statutory reports to PPRA and Ministry of Trade in the prescribed format in compliance with Section 157 (12 & 13) of the Public Procurement and Assets Disposal Act, 2015. Some of the Key Achievements include:

- Procurement Policy & Procedure Manual developed, printed and disseminated to staff.
- Suppliers of various categories registered biennially as guided by the law.
- Continual registration of AGPO suppliers.
- Annual Procurement Plan developed, implemented and reported on quarterly basis
- Quarterly and annual stock reports done as guided by the PPADA, 2015.

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- Statutory reports to PPRA, Ministry of Industrialization, Trade and Enterprise and National Council for Persons with Disabilities submitted in the prescribed format and within stipulated deadlines.
- Quarterly and annual stock reports done as guided by the PPADA, 2015.
- Statutory reports to PPRA, Ministry of Industrialization, Trade and Enterprise and National Council for Persons with Disabilities submitted in the prescribed format and within stipulated deadlines.

The Department will continue to carry out its role in compliance with the Public Procurement and Assets Disposal Act, 2015 and regulations, 2020. To achieve this the department will require support from all staff and stakeholders to ensure that it plays its rightful role in efficient acquisition of goods, works and services for the Commission.

Financial Performance, Challenges and way forward

The Commission strictly complied with Public Finance Management Act (2012) and Public Procurement and Assets Disposal Act (2015) and related regulations among other laws, guidelines and directives to ensure prudent use of financial resources. The Commission thanks The National Treasury for the support provided through budgetary allocation.



Dr. James Njogu, HSC
Ag. SECRETARY GENERAL/CEO

7. Statement of Performance against Predetermined Objectives for FY 2022/2023

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the Accounting Officer to include in the financial statement, a statement of the national government Entity's performance against predetermined objectives.

The Commission has the following six (6) strategic objectives in its Strategic Plan for the period FY 2019/2020 to 2023/2024 namely:

- i. promote quality, equitable and inclusive education and lifelong learning opportunities for all;
- ii. promote sustainable societies and protection of the environment through the science, technology, innovation and the natural heritage;
- iii. build inclusive, just and peaceful societies by promoting freedom of expression, cultural diversity, education for global citizenship, and protecting the heritage;
- iv. foster a technological environment through the dissemination of knowledge and skills, and promotion of ethical standards;
- v. promote effective and efficient mechanisms for research, knowledge generation and information dissemination; and
- vi. enhance efficiency and effectiveness of implementing the Commission's corporate function.

These strategic objectives respond to the following strategic issues as follows:

Issue 1: Inadequate mechanisms for promotion of equitable and inclusive education and lifelong learning.

Issue 2: Weak capacities and systems for promoting inclusive, just and peaceful societies through education.

Issue 3: Inadequate mechanisms for fostering a technological environment in the service of humankind.

Issue 4: Low uptake of Science, Technology, Engineering and Mathematics (STEM) subjects, degraded environment and biodiversity loss.

Issue 5: Inadequate mechanisms for promoting sustainable societies and protecting the environment through the promotion of science, technology, innovation and natural heritage.

Issue 6: Deepening inequalities in society and weak inclusive social development.

Issue 7: Inadequate mechanism for fostering ethical principles.

Issue 8: Inadequate awareness, appreciation, safeguarding, preservation and conservation of heritage and creativity.

Issue 9: Inadequate cultural statistics and framework for monitoring and measuring contribution of culture towards the 2030 Agenda for sustainable development.

Issue 10: Low sensitization on freedom of expression, media development and access to information.

Issue 11: Weak partnerships and low resource mobilization by KNATCOM.

Issue 12: Inadequate mechanisms for research, knowledge and information dissemination and consultancy for peace, sustainable development, and intellectual collaboration.

Issue 13: Low efficiency and effectiveness in information resources management for knowledge sharing.

Issue 14: Low human and infrastructural capacities of the Commission.

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Issue 15: Inadequate financial resources.

Issue 16: Low uptake of information communication technology to enhance efficiency and effectiveness in service delivery.

Issue 17: Low positive corporate image and visibility.

Issue 18: Weak performance management practices.

Issue 19: Weak risk management processes to support achievement of the Commission's mandate.

Issue 20: Weak governance, risk management and control processes.

Issue 21: Weak governance practices and compliance to contractual agreements.

Issue 22: Low efficiency and effectiveness of the Commission's supply chain processes.

The Commission develops its annual work plans based on the above twenty-two (22) strategic issues. Assessment of Commission's performance against its annual work plan is done on a quarterly basis. The Commission achieved its performance targets set for the FY 2022/2023 period for its twenty-two (22) strategic issues, as indicated in the table below:

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DIRECTORATE OF PROGRAMMES

1. Education Programme

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 1: Inadequate mechanisms for promotion of equitable and inclusive education and lifelong learning	Promote inclusive, equitable, quality education and lifelong learning opportunities	Number of participants and forums held	Train 50 teachers working with adults in conflict with the law on andragogy skills	Teachers working with adults in conflict with the law were trained. This activity was successfully carried out at Kamiti Maximum Prison in partnership with Mount Kenya University
		Number of secondary school teachers sensitized on supporting uptake of TVET courses	Enhance uptake of TVET training among young people by training 40 secondary school teachers.	48 Secondary school teachers were sensitized
		Number of meetings held	Facilitate networking for UNESCO Chairs and UNEVOC Centres to enhance collaborative action (resource mobilization and programme implementation)	1 meeting for UNESCO Chairs was held and 1 meeting for UNEVOC Centres was held. 5 UNEVOC Centre coordinators and 10 UNESCO Chairs attended
		Final framework in place	Hold sector workshop on the monitoring and reporting	The Commission's team participated in the Joint Sector Review.

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
			framework on SDG 4 and CESA 2016-25	
		Number of Stakeholders reached, Activity Report	Hold advocacy forum for teacher matters through marking the World Teachers Day in collaboration with universities and other partners.	1 forum was held. This activity was carried out in collaboration with TSC and related SAGAs and Associations in the Education Sector
		1 forum per year	Organize engagements with stakeholders on the International Literacy Day	One (1) forum was held. This activity was carried out in Mandera County which is among the counties with low levels of Literacy. It was in collaboration with the Ministry of Education through the Directorate of Adult Education and NGOs working on Literacy. The County Education Office and the Governor's office participated in the event. The budget was not fully spent because the Secretary General and the Director were not able to participate
		Number of stakeholders engaged	Promote mother language through observation of the International Mother Language Day in collaboration with other programmes and partners	166 stakeholders reached. The Mother Language Day was held in collaboration with Pwani University and County Government of Kilifi
		Number of meetings held;	Conduct capacity building of Teachers and MoE Officers on	35 ESD stakeholders held a meeting for two days and shared on activities being carried out. 184 Education officials and

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
		number of participants trained	integration of Education for Sustainable Development ESD Stakeholders meeting to establish coordination framework. Monitoring of ESD activities in selected ESD Model schools in Nairobi County	teachers were trained on ESD. Monitoring of ESD activities in selected schools in Nairobi County was also carried out. This was to establish the level the activities are being implemented to plan for interventions in enhancing ESD in schools.
Issue 2: Weak capacities and systems for promoting inclusive, just and peaceful societies through education	Build inclusive, just and peaceful societies by promoting Global Citizenship Education (GCED)	Number of patrons trained report of workshop	Build capacity of patrons of ASPnet in TVET institutions	28 patrons were trained.
		Report finalized and in place	Finalize report on GCED Pilot in Baringo County	The Pilot GCED Report was finalized in collaboration with experts from KICD
		Report in place	Monitoring of the child safety and protection programme in Mukuru	Monitoring of the child safety and protection programme in Mukuru.
		Number of faculty members trained report of workshop	Train University faculty members on implementation of ESD and GCED guidelines in universities	54 University faculty members. Two Departmental Chairs per University were trained on mainstreaming ESD and GCED in Universities Programs

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
		Number of teachers and teacher educators trained.	Conduct capacity building for teachers and teacher educators on peace education/ethics education	60 teachers and teacher educators trained. This activity was implemented in partnership with Arigatou International and Lifeskills Promoters
Issue 3: Inadequate Mechanisms for Fostering a Technological Environment in the Service of Humankind	Foster a technological environment through the development of digital skills	Number of ECDE teachers trained	Conduct capacity building for ECDE teachers on ICT	60 ECDE teachers were trained in ICT. This activity was carried out in in collaboration with TSC, Nairobi City County.
		Number of meetings held	Plan and coordinate Education Expert Committee meetings towards development of policy briefs	1 meeting was held
		Number of teacher educators trained	Train teacher educators on gender responsive pedagogy	48 teacher educators trained
Issue 19: Weak risk management processes to support achievement of the	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Commission's mandate.				

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2. Natural Sciences Programme

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
<p>Issue 4: Low uptake of Science, Technology, Engineering and Mathematics (STEM) subjects, degraded environment and biodiversity loss.</p>	<p>Ensure inclusive and equitable quality education to reduce inequalities and promote learning and creative societies leveraging on the digital era</p>	<p>Training reports, list of teachers, list of schools, No. of students trained</p>	<p>Conduct capacity building of STEM teachers and secondary school students</p>	<p>Trained 64 teachers on Gender transformative STEM and digital literacy; 135 students on 3D printing, Coding and Robotics; and 12 teachers on AI, Coding and 3D printing. An online meeting for the 12 STEM Teachers was held in Q3 during which Certificates were awarded by UNESCO. Three trainings (Capacity of STEM teachers on Gender Transformative STEM and Digital Literacy and Capacity of STEM teachers on AI, Coding and 3D printing) were held. The activities were Supported by UNESCO through Intel and CODEMAO projects. They also donated 15 3D printers.</p>
		<p>Report, Participant's list</p>	<p>Conduct capacity building of TVET Trainers in Emerging Technologies.</p>	<p>The workshop brought together 42 TVET trainers drawn from four counties and was held at Machakos University. There were 42 participants, comprising TVET trainers and educators from various tertiary institutions from Machakos, Makueni, Kitui and Kajiado counties.</p>

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
		Workshop Reports with lessons learnt, Country position paper	Participate in STEM/STI related international conference / meetings / symposia	14 students and 1 officer attended the UNESCO India-Africa Hackathon. 4 of the students representing Kenya in 4 thematic areas won their respective categories.
Issue 5: Inadequate mechanisms for promoting sustainable societies and protecting the environment through the promotion of science, technology, innovation and natural heritage	Work towards sustainable societies and protecting the environment through the promotion of science, technology, innovation and natural heritage	Workshop report, Nomination dossier, List of participants	Preparation of the Great Rift Valley aspiring Geopark for designation of the UNESCO Global Geopark status.	Nomination application dossier for a Global Geopark submitted to UNESCO. A four-day workshop for the National and County Geopark Committees was held in Kabarnet, Baringo to finalize the BGRV aspiring Geopark nomination dossier and collate supporting documents. The dossier was submitted to UNESCO on 28 th October 2022 prior to the deadline and receipt of the submission documents acknowledged.
		Workshop report, Nomination dossier, Endorsement letters	Establish an additional Biosphere Reserve in Kenya	Nomination application for one additional Biosphere Reserve submitted to UNESCO. The Commission held a 3-day retreat for the MAB Committee and Technical experts meeting in Naivasha to finalize the Nomination dossier and collate supporting documents for the Mount Elgon

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
		Number of periodic reports	Undertake a Periodic Review for one Biosphere Reserves	Periodic Review Report finalized and submitted to UNESCO MAB as per the requirements.
		Number of gates signages	Undertake branding of one Man and Biosphere Reserve in Kenya.	6 Mount Kenya-Lewa Biosphere Reserve signages designed
		Training workshop report, List of participants and facilitators	Train MCDA representatives on application of STI in water conservation and management	Capacity building workshop on application of STI in water conservation and management undertaken bringing together 46 participants from MCDAs in the water sector. The workshop highlighted the importance of ground water; discussed threats and challenges to ground water; shared experience; promoted application of innovative tools; and IHP IX resolutions from the UNESCO Ground Water Summit and Forthcoming Water Summit.
		Sensitization report, List of facilitators, List of participants	Establish and develop capacity of MAB Youth Networks in Kenya	MAB Youth Forums established at six Biosphere Reserves in Kenya bringing together 120 youth. A total of 77 Youth participated in a sensitization workshop (virtual) during which they were sensitized on the MAB programme and their role made clear. During the sensitization, a MAB Youth Coordinator from a BR in South Africa Payment

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
				catered for Internet bundles for the youth and 2 facilitators
		Congress Resolutions, Article for the website	Participate in ecological, hydrological and earth sciences related international conference / meetings / symposia	Participated at the African Protected Area Congress in Kigali Rwanda on 19 th -21 st July 2022 supported by UNESCO; and Participated at the 15 th Pan African Ornithological Congress at Victoria Falls, Zimbabwe on 20 th -26 th November 2022 supported by UNESCO. Inaugural IUCN Africa Protected and Conserved Areas Congress (APAC) in Kigali, Rwanda from 18-23 July 2022, brought together more than 2400 participants from 53 African and 27 other countries. UNESCO had a side event focusing on MAB and Geopark as well as launch of programmes and projects in the region UNESCO funded my participation covering flight, accommodation, subsistence and registration fee for the Congress Resolutions from the conference can be accessed at https://apacongress.africa/download/english-version-of-apac-kigali-call-to-action/ . Congress brought together over 300 conservationists, ornithologists, and researchers to discuss conservation in

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
				Africa. A presentation by Deputy Director NS on UNESCO designations in Kenya (Biosphere Reserves and Geoparks) as models to conserving species and ecosystems outside conventional protected areas while engaging communities was well received
		Report, List of participants, Website article Social media posts	Organize and celebrate international days	Celebrated International Day of Biosphere Reserves and Man and Biosphere (MAB) at 50 years on 3 rd November 2022 commemorated the i) MAB at 50 and International Day of Biosphere Reserves celebration (virtually and 89 people participated). The budget catered for MAB youth compensation for data bundles, facilitators fee and lunch plus refreshments for the NS staff. ii) International Day for Women and Girls in Science, with over 400 people joining virtually. The budget catered for facilitator fees and zoom upgrade. UNESCO Regional Office facilitated staff to attend the physical celebration at Asumbi Girls High School on 11 th Feb, which was attended by 1300 participants including students, County Officials, Ministries, Education officials,

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Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
				NACOSTI, UNESCO, Konza Technopolis and Media. iii) UN World Oceans Day in both virtual mode on 6 th June 2023 and physical event on 8 th June 2023 at Jomo Kenyatta Public Beach in Mombasa County. The event attracted over 300 members of the public, SAGAs and private institutions.
		Memos, Minutes, Invitation letters, Reports	Holding of Programme and Experts Committees Meetings	Held five (5) National MAB Committee meetings; three (3) National Geopark Committee meeting; and one (1) Intergovernmental Hydrological Programme (IHP) meeting.
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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3. Social and Human Sciences Programme

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 6: Deepening inequalities in society and weak inclusive social development	Ensure inclusive and quality physical education, physical activity and sport for peace and development.	Sensitization report, Number of stakeholders sensitized	Conduct capacity building for sports' stakeholders on the UNESCO Convention against Doping in Sport and the UNESCO Charter of Physical Education and Sport	112 stakeholders sensitized in collaboration with Taita Taveta University.
		Activity Report, Number of participants	Annually mark the International Day for Sport for Development and Peace	The day was celebrated by Kenyatta University, Maasai Mara University, Kilifi and by Mathare youth in Nairobi.
	Build inclusive, just and peaceful societies by promoting inclusion, human rights, intercultural understanding and address all forms of discrimination.	Activity report, number of participants	Implement activities on gender equality	Carried out research on redefining gender norms: men as care givers and protectors of GBV in Nairobi and Mombasa Counties. The study findings, validation and dissemination will be carried out in the FY 2023/2024.

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		Activity report, Number of participants	Capacity building of stakeholders on intercultural dialogue	70 participants attended a regional launch on enabling intercultural dialogue which was organized in collaboration with UNESCO and the Institute of Economics and Peace.
		Activity report Number of participants	Annually mark the International Day of Peace	2 youth led activities were held in collaboration with UNESCO Youth Forum in Narok and Nairobi Counties. In Narok, activity focused eradicating FGM among primary school children. In Nairobi 84 youth participated in the peace dialogue forum on the role of youth in peace building, peace through social media and promotion of rights for young people.
		Number of workshops held, Activity Report	Conduct capacity building of stakeholders on UNESCO Future Literacy and Inclusive Policy initiatives	10 Trainers were capacity built in collaboration with KIPPRA and Dedan Kimanhi University of Technology in Nyeri county. Engaged KIPPRA in hosting their annual conference as well as workshop on Future of Industrialization.
		Number of participants, Activity report	Organize stakeholder forums on UNESCO's General History of Africa (GHA)	15 history and creative arts experts consulted on implementation of UNESCO's General History of Africa activities as provided in UNESCO Global Priority for Africa through comics, drama, and cartoons.

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		Number of participants, Activity report	Organize forums for youth engagement	2 youth engagement forums were held with i) 600 youth participants in collaboration with Kenya Model UN event at UN Gigiri. The forum focused on climate change and youth action and ii) 66 youth trained on culture for peace and sustainable development in collaboration with the Culture programme.
		Number of youths trained, activity report	Organize training on Student Training on Entrepreneurship Promotion (STEP4Y)	150 youth from Uasin Gishu County were trained in entrepreneurship through the STEP4Y programme. This activity was implemented in collaboration with Kenyatta University and Mount Kenya University.
		Activity Report, number of participants	Conduct capacity building for UNESCO Clubs stakeholders.	25 stakeholders were sensitized, and capacity built on UNESCO clubs.
Issue 7: Inadequate mechanisms for fostering ethical principles.	Foster a technological environment in the service of humankind through the development and dissemination of knowledge and skills and the promotion of ethical standards	Number of forums	Organize sensitization forums for stakeholders on ethical issues associated with Artificial Intelligence (AI)	2 forums held at Technical University of Kenya with 115 participants.

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		Number of senior hospital staff sensitized; number of HEC members capacity built	Sensitize senior public hospital management staff on the establishment of Hospital Ethics Committees (HECs)	20 senior hospital staff and 28 members of HECs built in line with UNESCO guidelines on Bioethics.
		Activity report, List of ISREC members capacity built	Conduct capacity building training for Institutional Scientific Ethics Review Committee (ISERCs) members in line with UNESCO guidelines on Bioethics	53 ISERC members were capacity built on UNESCO guidelines on Bioethics. The programme also participated in a conference organized in collaboration with Daystar University and UNESCO.
		Activity report, Number of engagements	Organize programme and expert committee meetings	Supported preparation of interventions and remarks which enabled Kenya's participation at the 215 th Executive Board where the Kenyan MOST rep was invited to make MOST interventions
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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4. Culture Programme

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 8: Inadequate awareness, appreciation, safeguarding, preservation and conservation of heritage and creativity.	Build inclusive, just and peaceful societies by enhancing the protection and promotion of the diversity of heritage and cultural expressions	Number of stakeholders capacity built	Build capacity of 50 stakeholders in conservation and protection of tangible heritage	52 stakeholders were capacity built on conservation and protection of tangible heritage.
		Number of stakeholders capacity built	Build capacity of 50 stakeholders on the safeguarding of intangible cultural heritage	Stakeholders were capacity built on intangible cultural heritage.
		Number of cultural property/elements inventoried and digitized	Identify and digitize cultural elements/ Properties for inventorying	Activity achieved as planned.
		Number of stakeholders capacity built	Conduct awareness raising workshop for 25 stakeholders on ratification of unratified UNESCO conventions	Target changed to experts working group to align the ratification documents with the current political dispensation.
		Number of youths sensitized	Promote safeguarding, protecting and conserving culture and heritage	62 Activity achieved as planned.

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			among 50 youth and to inculcate cultural values among communities	
		Number of stakeholders sensitized	Sensitize stakeholders on the preservation, documentation, and promotion of endangered indigenous languages in Kenya	120 Activity achieved as planned. This was a cross programme activity with the Education programme.
		Report, Number of Counties, agencies that participated Speeches Videos and photos	Organize KNATCOM National Cultural Celebrations to promote peace cohesion and appreciation of cultural diversity	This activity was implemented as planned and it was held at KICC in collaboration with various counties, state departments and SAGAs. The activity attracted about 7,000 Kenyans.
		Report, Number of stakeholder capacity built, Audio	Organize and support artists during world arts day and international jazz day to promote marketing of local cultural expressions	200 artists participated in the National Cultural celebrations and goodwill from stakeholders enhanced the number of artists supported.
		Concept note, Reports, Number of stakeholders sensitized	Kisumu City stakeholders trained on UNESCO Creative Cities Network	Target achieved as planned.
		Report, Communications, Interventions	Participated at the 9th session of the conference of parties of 2005 convention and co-hosted with German NatCom side event - Fair Culture	The visibility of KNATCOM enhanced at UNESCO through interventions shared and partnership on Fair Culture forum.
Issue 9: Inadequate cultural statistics and	Develop standards and frameworks for measuring progress towards 2030	Report, Evaluation panel, Number of proposals evaluated, Report,	IFCD Preselection	16 projects were evaluated and 2 submitted to UNESCO for further evaluation. This is an obligatory activity delegated to NatComs by UNESCO.

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<p>framework for monitoring and measuring contribution of culture towards the 2030 Agenda for sustainable development.</p>	<p>Agenda for sustainable development</p>	<p>Number of projects recommended to UNESCO</p>		
<p>Issue 19: Weak risk management processes to support achievement of the Commission's mandate.</p>	<p>Promote effective and efficient risk management processes to support achievement of the Commission's mandate.</p>	<p>Up to date quarterly risk registers and plans of action</p>	<p>Review and update the risk register and plan of action</p>	<p>Risk registers and risk action plans reviewed and updated on a quarterly basis.</p>

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5. Communication and Information Programme

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 10: Low sensitization on freedom of expression, media development and access to information.	Build inclusive, just and peaceful societies by promoting freedom of expression Strategy 1.1: Promote freedom of expression and the right to information.	Number of meetings, Attendance sheets for the meetings,	Hold regular Programme and Expert Committee	Meeting was held with the Committee of experts and the Memory of the World Committee once it is reconstituted.
		Back to office reports, Number of forums to support access to information and Knowledge	Engage in forums to promote access to and preservation of information and knowledge	3 forums organized with partners, specifically Kenya Editors' guild and Kenya Media Stakeholders' forum.
		Number of community radio professional trained on content development	Build the capacity of 30 community radio professionals on editorial formatting as well as content development	30 community radio professionals were trained at Rongo University in Migori County on content development.
		Back to office reports, Number of linkages	Engage in forums to promote access to and preservation of information and knowledge	Participated in an International conference on safety of journalists in Vienna. Participated in the celebrations of the

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		established to support access to information and knowledge		International Day to End Impunity Against Journalists. Participated in a Freedom Café hosted by Friedrich Naumann Foundation. Participated in a content moderation and freedom of expression for public moderators' workshop organized by UNESCO in Naivasha
		Number of Stakeholders engaged Activity report	Conduct media pluralism activities during the World Radio Day: 13 th February and World Press Freedom Day	500 participants were engaged. Activity was co-organized with Media Council of Kenya
		Activity report	Conduct capacity building of 30 preservation professionals on preservation of documentary heritage.	27 technical participants were trained in two training workshops conducted for the National Memory of the World Committee members.
		Number of Counties sensitized	Coordinate, identification of documentary heritage in the ten counties.	Sensitization conducted in Machakos County.
Issue 3: Inadequate mechanisms for fostering a technological environment in the service of humankind.	Foster a technological environment in the service of humankind through the development and dissemination of knowledge and skills and development of ethical standards	Number of youths trained on innovative technologies	Enhance the capacity of 50 youths on innovative technologies	Youth trained at Moi University.

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<p>Issue 19: Weak risk management processes to support achievement of the Commission's mandate.</p>	<p>Promote effective and efficient risk management processes to support achievement of the Commission's mandate.</p>	<p>Up to date quarterly risk registers and plans of action</p>	<p>Review and update the risk register and plan of action</p>	<p>Risk registers and risk action plans reviewed and updated on a quarterly basis.</p>
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DIRECTORATE OF RESEARCH AND RESOURCE MOBILIZATION

1. Partnerships and Resource Mobilisation Department

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 11: Weak partnerships and low resource mobilization by KNATCOM	Promote efficient and effective partnerships and resource mobilization strategies for the Commission	A developed and approved resource mobilization Policy	Develop a KNATCOM resource mobilization policy and strategy	Resource Mobilization policy reviewed and edited. Resource Mobilization policy shared for editorial checks in the directorate. The policy was shared with staff and subjected to review by staff as part of public participation, to be submitted to the Board in Q4.
		A revised KNATCOM strategic plan that includes partnership and resource mobilization department	Edit the Partnership and Resource Mobilization section in the KNATCOM revised Strategic Plan	The KNATCOM strategic plan was reviewed and aligned to the UNESCO 41C5 and 41C4.
		MoU, Activity Reports	Negotiate with partners on possible funding	Meetings held with partners in Accra Ghana during the African Natcoms meeting 12-16 September 2022 ii) Tandem virtual meeting on 8th September 2022 and with NACONEK to plan visit to Modul University Vienna, iii) IDRC supported KNATCOM in

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				policy briefs writing, iv) IDRC engaged on possible partnership, v) Virtual meeting organized with Education Development Trust (EDT) on 14th July 2022.
		Number of Public Private Partnerships in place	Enhance Public Private Partnerships	Ongoing discussions with Modul University to collaborate with the Commission on possible student mentorship.
		Number of partners identified and engaged	Identify and engage potential partners in government, non-governmental, private sector, and UN agencies both nationally and globally	The Commission was represented in meetings in Paris, Vienna, Seoul and at Kenyatta University and in the virtual IDRC meeting. It also i) engaged KIPPRA on their Annual Conference on ASALS. ii)Co-organized KIPPRA's Annual Conference on ASALS 21-23 June 2023 iii) -Engaged UNESCO Regional Office on 9th May 2023 on a possibility of a joint RM strategy iii) - Engaged IIEP on 17th April 2023 and on 19th June 2023 on support to KNATCOM. There are plans to develop an MOU to formalize corporation with KIPPRA.
		Number of staff trained	Build Capacities of KNATCOM Staff in Resource Mobilization	30 staff members trained on various aspects of resource mobilization.
Issue 19: Weak risk management	Promote effective and efficient risk management	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plan reviewed and updated on a quarterly basis.

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processes to support achievement of the Commission's mandate.	processes to support achievement of the Commission's mandate.			
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2. Research and Consultancy Department

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 12: Inadequate mechanisms for research, knowledge and information dissemination and consultancy for peace, sustainable development, and intellectual collaboration	Promote effective and efficient mechanisms for research, knowledge and information dissemination and consultancy	Number of staff sensitized on Research Policy, Number of research Projects Undertaken, Valid Research Permit	Operationalize the KNATCOM Research Policy	Supported SHS and NS programmes in conducting survey on redefining gender norms in Kenya and a baseline survey on mapping nature-based products and services in Baringo Aspiring Geopark; conducted sensitization on the Research Policy, with 16 staff sensitized during the research and consultancy; and iii) three proposals drafted on Media Fellowship Storytelling, Capacity Strengthening of Youth-Led Organizations.
		Survey questionnaire, Report, List of Respondents	Map the data needs and priorities for the commission and its partners across programmes in collaboration with the UNESCO Institute of Statistics and KNBS/KIPPRA	Tools deployed to the Commission technical programmes and partners. The department has continued collaboration with UIS, KNBS and KIPPRA.

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		Concept note, List of participants, post-training evaluation report	Train staff in research proposal writing, research methodology and report writing	Developed tool on research needs, administered and report compiled. The training on research proposal writing, research methodology and reporting was done on 27th March 2023 with 16 staff trained.
		Distribution lists, Number of opportunities disseminated, Number of endorsed applications, Subscription to donor database	Develop, maintain, and disseminate a database of research funding calls, grants, fellowships, and prizes	Twenty-one (21) opportunities shared within our network on grants, consultancies and scholarships shared with partners.
		Concept note, Appointment of a committee, Report from consultative/validation meeting	Develop and Implement an STI strategy	STI strategy developed and reporting to NACOSTI done every quarter.
		Number of manuscripts, Data base of reviewers, Appointment Letters of Reviewers, Journal issues	Publish the KNATCOM Journal	Issue 2 of the KNATCOM published online in Q2. Peer Reviewers for all the issues have been paid. 13 articles for the 3rd issue returned by authors and awaiting publishing on the open journal system. 4 articles awaiting feedback from authors. Journal publicized during the Daystar Joint Annual Research Ethics Conference 2022, CIES

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				Conference 2023 and the KIPPRA Annual Regional Conference 2023
		Concept note, Activity Report, List of participants	Develop capacity of staff to undertake consultancy	Developed tool on consultancy needs, administered and report compiled. The training on consultancy was done on 27th March 2023, alongside the research training, with 16 staff trained.
		Consultancy Proposals, Submission Letter, Call for proposal copies	Bid for at least two consultancies	One proposal developed on greening in TVET institutions in Eastern Africa Region
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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3. KNATCOM Resource Centre

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 13: Low efficiency and effectiveness in information resources management for knowledge sharing	Enhance efficient and effective information resources management for knowledge sharing	Number of processed information materials	Process all information materials in the Resource Centre	3000 Volumes available at the resource centre. This is a continuous activity.
		Number of electronic resources being accessed remotely, Procurement documents	Acquire a software that can facilitate off-site access to the electronic resources,	30 databases acquired for use by Commission's staff and Centre users. Software was purchased and users were trained on how to use it
		Number of stakeholders trained approved memo	Build capacity of stakeholders on access and utilization of electronic resources	25, 18 and 40 participants/ staff and youth forum members were trained at different intervals.
		Number of stakeholders trained approval memo	Sensitize stakeholders on use of the Online Public Access Catalogue (OPAC)	14, 18 and 40 participants/staff and youth forum members were sensitized at difference intervals.

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		Number of products and services	Facilitate subscription to Kenya Libraries and Information Services Consortium-(KLISC)	The Commission is now part of 1 Consortium, that is the Kenya Libraries and Information Services Consortium.
		Number of electronic resources being accessed remotely, Procurement documents	Acquire a software that can facilitate off-site access to electronic resources MYLOFT (My Library on Fingertips)	The Commission has access to 30 databases – through a software which was acquired and continuous sensitization on its utilization is ongoing.
		1 Software	Acquire an antiplagiarism software	Commission acquired 1 Software for antiplagiarism.
		Number of print materials automated	Facilitate automation of print information resources through a library information system (KOHA).	Support for KOHA library System has been initiated. Signing of the contract was done.
		Books, Bound Newspapers, Payment documents	Acquire Resource Centre furniture, books, computers, photo albums and signages.	The Commission has acquired 20 books.
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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CORPORATE SERVICES DEPARTMENT

1. Human Resource and Administration Division

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 14: Low human and infrastructural capacities of the Commission	Improve the human and infrastructural capacities of the Commission	Adverts, Minutes and interview schedules, Number of new staff recruited, Letters of appointment	Recruit new staff to operationalize the Human Resource Instruments	Only staff on a temporary basis were recruited.
		Letters of appointment	Deployment of interns by PSC to serve in the Commission	Seven Interns deployed from PSCK
		Adverts, Minutes and interview schedules, Number of new staff recruited on temporal, Letters of appointment	Recruit staff on temporal terms	Five Staff recruited on temporary terms
		Number of Students offered industrial	Offer industrial attachment to college students	Seventeen Students offered industrial attachment

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		attachment, Offer letters for industrial attachment		
		Number of staff paid monthly; Payroll pay slips	Process personnel monthly emoluments	KNATCOM staff monthly emolument processed
		Number of staff trained, Certificates from training organized	Facilitate training of staff on critical skills needed by the Commission	78% of the total staff trained
		Number of KNATCOM staff benefiting from Rewards & Sanctions, PAS Forms, Minutes	Facilitate the Commission's Rewards & Sanctions Policy	KNATCOM Rewards& Sanctions Policy implementation facilitated
		Number of KNATCOM staff with medical cover, Signed contract	Facilitate medical insurance cover for the Commission staff	All staff facilitated with medical cover
		No. of staff whose gratuity is processed	Process gratuity for staff who have served fixed term contracts	Gratuity processed for 2 staff members
		Number of HRMAC meetings, Minutes	Facilitate the KNATCOM HRMAC	4 HRMAC meetings organized.
		Number of HRE Board Committee meetings	Facilitate the HRE Committee of the KNATCOM Board	Human Resource & Establishment Committee of the Board meetings facilitated

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		facilitated, Committee Minutes, Board Papers, Chair's report		
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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2. ICT Division

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 16: Low uptake of information communication technology to enhance efficiency and effectiveness in service delivery	Leverage on ICT to enhance efficiency and effectiveness in service delivery	Training programme, Approved memos, the implemented system, Procured iPad	E- Board Software implementation, tablets for the secretariate) E-board training done for the board members and the secretariat. The Commission procured nine (9) iPad Air 4th Generation 64gbs Wi-Fi+ cellular 10 inches for the board and its secretariat.
		Number of electronic resources being accessed remotely, procurement documents	Acquire a software that can facilitate off-site access to the electronic resources.	My loft software was acquired and implemented. Staff can access electronic resources offsite and onsite
		Accessible subscribed services, User support issues/tickets addressed on timely basis	User support and timely subscription of the cloud-based services	i)Regular website maintenance and update. ii) MFI quarterly services the Commissions printers iii) Continuously supported the users iv) Website hosting quarterly renewal v) Zoom service subscription renewal vi) Survey Monkey Renewal vii) Internet subscription - viii) User support activities done within the

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				required time and as per the Standard operating procedures. ix) Virtual activities such as meetings executed. iii) Certificates for various programme activities designed and printed via the IT department x) designed for dissemination xi) ePosters & ecards for various holidays and national & international days and activities designed xii) Coordinates with the various service providers xiii) Monthly internet Subscription done xix) Regular backups, xx) Online services subscriptions done: Zoom, Safaricom, Sage and Website Hosting, xxi) Quarterly renewal of the VPS Package done. Postings done and dissemination of info to our stakeholders via the website. Backup also done xxii) Zoom meeting platform with over 50 meetings held within the quarter, 5 coordinated via the Survey Monkey platform
		Approved requisition form, Approved Memo, Antivirus installation schedule	Renew and purchase the computer antivirus software (Internet security)	Antivirus procured and installed on user computers and laptops.
		Approved memos, Approved LSO, iPads	Acquired 9 additional iPads to facilitate the Board Secretariate	9 iPads acquired. The Commission procured nine (9) iPad Air 4th

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				Generation 64gbs Wi-Fi+ cellular 10 inches for the board and its secretariat.
		Approved issuance memo, Issued and configured laptops and desktops	Configured and allocated Laptop and desktop devices to the staff members	19 devices (laptops and desktops) which were s procured in the last FY 2021-2022 were configured and allocated to the newly recruited members of staff.
		Number of accessible journals	Acquisition and Configuration of an Open Journal Systems (OJS)	Open journal system (OJS) installed and is accessible online. The Commission in the process of acquisition of the International Standard Serial Number (ISSN) to publish the journal. Public IP was also procured. Commission has also installed the SSL Certificate.
		Number of devices undergone preventive maintenance	Provide preventive maintenance for the ICT equipment and associated peripherals, replace obsolete ones,	User computers updated due to continual servicing of the printers, servers, and computers.
		Preventive maintenance schedules, Preventive maintenance report	Procurement of consumables such as toners and fusers	i) KOHA integrated library system ii) Server room routine maintenance done iii) Procured and installed Virtual Conference device iv) Printer fuser replaced v) Regular backups for the Commission systems, vi) Printers and copiers serviced by MFI as per the existing contract. five toners replenished. A virtual conference device for use in virtual meetings procured and installed in the Main Board room. One user Printer was repaired and got fuser units replaced.

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				Additionally, one user PC had the power system unit replaced. Regular data backups also done. -vii) Procured Uninterrupted power system (UPS), toners, bulk printers toners, 20 desktop RAMs, iPad pencils and issued.
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

3. Corporate Communication Division

Strategic Issue	Objective	Key Performance Indicators	Activities	Achievements
Issue 17: Low positive corporate image and visibility	Increase public awareness of KNATCOM programmes and activities	Increased KNATCOM Visibility.	Participate in exhibitions and trade fairs.	<p>Showcased during the Africa Public Service week national celebrations from 21st to 23rd June 2022 at KICC, 714 Publications were disseminated.</p> <p>Showcased during the KNATCOM's 10th anniversary and 4th National Cultural Celebrations from 12th April 15th April 2023 at KICC.</p> <p>Showcased in the KESSHA Conference held at Sheikh Zayad Hall in Mombasa 26th to 30th June 2023. 1950 volumes of publications were disseminated. The total number of guests who visited the Commissions booth were 105.</p>
			Proactively and reactively provided the Customers with the information.	<p>Provision of the customer services at the reception on 16th floor where customers were served.</p> <p>Display of the KNATCOM Service delivery charter on the 14th, 15th and 16th Floor.</p> <p>Reviewed and published the KNATCOM Corporate profile.</p>

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Strategic Issue	Objective	Key Performance Indicators	Activities	Achievements
			<p>leveraged on the media channels by regularly Communicating to the stakeholders and the general public on the KNATCOM activities.</p>	<p>Regularly updated the KNATCOM Website on the programme activities.</p> <p>Regularly updated the KNATCOM official Facebook and twitter pages on the programme activities. KNATCOM Trended on twitter on 14 and 15th.</p> <p>Published two-page pullout on Daily nation on 12th April 2023 creating awareness on the KNATCOM 10 years of service as a State Corporation.</p>
			<p>Participated in corporate social responsibility.</p>	<p>The Commission planted 1500 trees in Machakos girls Rescue Centre and Remand home in Machakos sub-county and AIC Mithanga secondary school in Mwale sub-county.</p> <p>The KNATCOM staff visited the Christ our Refugee Children's Home in Mwioko on 28th April. This was part of the CSR activities associated with our KNATCOM@10years Anniversary.</p>

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Strategic Issue	Objective	Key Performance Indicators	Activities	Achievements
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

CORPORATE PLANNING AND STRATEGY DEPARTMENT

1. Compliance and Risk Management Coordination Division

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 18: Weak performance management practices	Strengthen Performance Management practices for continual	Compliance Reports	Facilitate the Commission's Performance Contracting process	Quarterly reports prepared and submitted to the PSPMU and Annual reports prepared and submitted. Compliance with performance contracting is progressive.

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	improvement Strategy			
		Draft of 20th cycle PC according to the guidelines provided and submitted to the PSPMU; Performance contracting targets set for the FY 2022/2023	Facilitate the preparation of 19th cycle Performance contract for FY 2022/2023	Draft of 20th cycle prepared and submitted to PSPMU with targets therein from various programmes and divisions of the Commission as provided in the PC guidelines for the 19 th cycle.
		Quarterly and annual reports	Ensure Strategic plan and workplans implementation reporting	The quarterly reports and annual reports were compiled and submitted; this is a progressive and quarterly activity
		Compiled Workplans for all programmes, departments and divisions	Compile and submit 2022/2023 workplans for programmes, departments, and divisions	Annual workplans submitted. The FY 2023/2024 workplans compiled and submitted
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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INTERNAL AUDIT & RISK ASSURANCE DEPARTMENT

Strategic Issue	Objective	Key Performance Indicators	Activities	Achievements
Enhanced governance	To enhance oversight mechanism	% Implementation of the Audit, Risk & Compliance Committee Charter	Review & implement Audit, Risk & Compliance Committee Charter	Training of ARC committee conducted. The ARC committee charter implemented.
		% Audit Committee members Trained/ inducted	Training/ induction of Audit Committee members	
Strengthened internal audit function.	To strengthen internal audit function	%Improvement in internal audit function	Develop internal audit charter	Implementation in progress
		% of automated audit processes	Automate audit processes	
		% Reviewed & implemented Internal Audit Charter	Review and implement internal audit charter	
		% Reviewed & implemented Internal Audit Manual	Review and implement internal audit manual	

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Enhanced risk management, governance, and control processes	To enhance risk management, governance, and control processes	% Risk based audit conducted	Conduct risk-based audit	Risk based workplan developed and implemented. Reports on governance on various audits submitted to ARC committee. Annual reports on implementation of internal audit and ARC committee workplan submitted.
		% Ad hoc assignment carried out and report prepare	Advisory/ consultancy services	
		% Improvement in risk management, governance, and control processes	Reports on governance	
		% implementation of the Audit, Risk & Compliance Committee Charter	Prepare annual reports	

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CORPORATION SECRETARY AND LEGAL SERVICES DEPARTMENT

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 21: Weak governance practices and compliance to contractual agreements	Strengthen good governance practices and provide legal guidance to the Commission	MoUs and contracts	Drafted and reviewed MoUs for the Commission	Drafted MoU between KNATCOM and Embassy of Ukraine
		Quarterly report submitted to the EACC	Preparation of the report and submit it to the EACC	The financial year 2022/2023 EACC report for KNATCOM prepared
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

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SUPPLY CHAIN DIVISION

Strategic Issues	Objective	Key Performance Indicators	Activities	Achievements
Issue 22: Low efficiency and effectiveness of the Commission's supply chain processes	Enhance efficiency and effectiveness of the Commission's supply chain processes	Increased efficiency and compliance to Public Procurement and Assets disposal Act, 2015	Undertake procurement activities in compliance with Public Procurement and Assets Disposal Act. 2015 processes and procedures	Undertook procurement activities at the Commission in full compliance to public procurement and disposal Act,2015
		Reviewed Procurement Policy & Procedure Manual	Review and implement Procurement Policy and Procedure Manual	Implemented the Commission's Procurement and asset disposal Policy and procedure manual as planned
		Registered list of suppliers enlisted	Register Suppliers as prescribed	List of Registered suppliers developed
		Annual Plan for the 2022-2023 F.Y	Consolidate and prepare Commission Annual Procurement Plan	Annual Procurement Plan developed and implemented as planned
		Number of obsolete assets disposed	Recommend appointment of disposal committee and	Obsolete assets identified and listed. This is an on-going process.

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			commenced listing of obsolete assets within the Commission.	
		Number of persons sensitized on Access to Government Procurement Opportunities (AGPO)	Conduct sensitization of the three categories of AGPO groups on Government Procurement Opportunities	215 youth sensitized on AGPO in liaison with SHS and Culture Programmes
		Quarterly and annual reports	Prepare and submit periodic reports in the prescribed legal and statutory formats;	Prepared and submitted quarterly reports to PPRA and Reports on Local Content to Ministry of Industrialization by 14 th day of the preceding month.
Issue 19: Weak risk management processes to support achievement of the Commission's mandate.	Promote effective and efficient risk management processes to support achievement of the Commission's mandate.	Up to date quarterly risk registers and plans of action	Review and update the risk register and plan of action	Risk registers and risk action plans reviewed and updated on a quarterly basis.

8. Corporate Governance Statement

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

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

The Board of the Commission developed its first Board Charter in 2016. This was reviewed and adopted by the Board in the financial year 2021/2022. The current Board Charter is aligned to Mwongozo the Code of Governance for State Corporations. The Charter provides for the functions and roles of the Board including the roles of the Chairperson, the CEO, the Corporation Secretary, individual members; Board Committees and their respective mandates; independence of Board members, their appointment procedures and qualifications; resignation from the Board; practices of the Board including, succession management, dispute resolution, conduct of Board meetings including recording of conflict of interest and decision making processes, among others.

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

- i. determine KNATCOM's mission, vision, purpose, and core values;
- ii. set and oversee the overall strategy and approve significant policies of the organization;
- iii. ensure that strategy is aligned with KNATCOM's purpose and the legitimate interests and expectations of stakeholders;
- iv. ensure strategy is aligned to KNATCOM's long term goals on sustainability without compromising the ability of future generations;
- v. approve the organizational structure;
- vi. monitor the performance of KNATCOM and ensure availability of adequate resources for the achievement of the Commission's objectives;
- vii. review, evaluate and approve, on a regular basis, long-term plans for KNATCOM;

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

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

These Committees of the KNATCOM Board are:

1. Audit, Risk and Compliance Committee;
2. Finance and Resource Mobilization Committee;
3. Governance, Strategy and Programmes Committee; and
4. Human Resource and Establishment Committee.

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

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 by law 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 the risk management, financial reporting, financial management and internal control, to the Board of the Commission. The Committee also ensures that the external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations.

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

The ARC Committee held three (3) meetings during the reporting period and provided the Board with independent advice and guidance regarding the adequacy and effectiveness of management's practices and potential improvements to those practices.

2. Finance and Resource Mobilization (FRM) Committee

The Committee is responsible for recommending financial policies, goals and budgets that support the mission, vision, and strategic goals of the Commission. The Committee reviews the Commission's financial performance against its goals and 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 eight (8) meetings during the reporting period and provided the Board with independent advice and guidance with regards to its objectives.

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 and provided the Board with independent advice and guidance with regards to its objectives.

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 six (6) meetings during the reporting period and provided the Board with independent advice and guidance with regards to its objectives.

Board members were inducted and trained on Corporate Governance upon appointment in February 2021, and the replacement was staggered to ensure institutional memory. This staggering ensures seamless succession. The Members appointed in the year under review were also inducted and trained. At the end of the financial year, guided by SCAC, the Board members are evaluated individually and collectively. 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.

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

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The table below provides a schedule of meetings held in the Financial Year 2022/2023.

S/No	Board	Finance And Resource Mobilization (FRM) Committee	Governance, Strategy and Programmes (GSP) Committee	Audit, Risk and Compliance (ARC) Committee	Human Resource and Establishment (HRE) Committee	Ad Hoc Committees
1	Board Evaluation held on 15/7/2022	37 th Ordinary held on 12/7/2022	19 th Ordinary held on 8/9/2022	22 nd Ordinary ARC held on 26/9/2022	6 th Ordinary held on 17/8/2022	
2	e-Board Training held on 29/7/2022	38 th Ordinary held on 27/9/2022	20 th Ordinary held on 26/10/2022	23 rd Ordinary ARC held on 28/10/2022	7 th Special held on 6/9/2022	
3	59 th Board held on 26/8/2022	39 th Ordinary held on 13/10/2022	21 st Ordinary held on 16/1/2023	24 th Ordinary ARC held on 2/5/2023	7 th Ordinary held on 1/11/2022	
4	9 th Special Board held on 9/9/2022	11 th Special Session held on 20/12/2022	22 nd Ordinary held on 2/5/2023		8 th Special held on 7/11/2022	
5	60 th Board held on 30/9/2022	40 th Ordinary held on 12/1/2023			8 th Ordinary held on 17/1/2023	
6	61 st Board held on 14/11/2022	41 st Ordinary held on 5/4/2023			9 th Ordinary held on 6/4/2023	
7	10 th Special Board held on 21/12/2022	12 th Special Session held on 3/5/2023				
8	62 nd Board held on 20/1/2023	13 th Special Session held on 26/6/2023				
9	63 rd Board held on 4/5/2023					
10	11 th Special Board held on 30/5/2023					
11	12 th Special Board held on 28/6/2023					

Note: No Ad Hoc Committees/meetings were held in the Financial Year 2022/2023

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The table below indicates the dates, meetings and list of members who participated in these meetings:

S/No.	Date	Name of Meeting and Session	Members Attendance
1	12 th July 2022	37 th Ordinary Finance and Resource Mobilization Committee	1. Prof. Grace Bunyi 2. Mr. Abraham Ondeng 3. Ms. Evelyn Owoko
2	15 th July 2022	Board Evaluation 2021/2022 FY	1. Prof. Collette Suda 2. Ms. Antonina Lentoijoni 3. Ms. Evelyn Owoko 4. Mr. Andrew Opiyo 5. Mr. Abraham Ondeng 6. Prof. Grace Bunyi 7. Mr. Patrick Ochich 8. Mr. Chris Ombega (SCAC Rep) 9. Mr. Nicholas Awiti (SCAC Rep)
3	29 th July 2022	e-Board Training	1. Dr. Kiprop Lagat 2. Mr. Patrick Ochich 3. Mr. Andrew Opiyo 4. Mr. Abraham Ondeng 5. Prof. Grace Bunyi 6. Ms. Evelyne Owoko
4	17 th August 2022	6 th Ordinary Human Resource and Establishment Committee	1. Ms. Antonina Lentoijoni 2. Ms. Evelyn Owoko 3. Mr. Andrew Opiyo
5	26 th August 2022	59 th Ordinary Board	1. Ms. Antonina Lentoijoni 2. Ms. Evelyn Owoko 3. Mr. Andrew Opiyo 4. Mr. Abraham Ondeng 5. Prof. Grace Bunyi 6. Mr. George Ombua (Inspectorate Rep.) 7. Mr. Chris Ombega (SCAC Rep)
6	6 th September 2022	7 th Special Human Resource and Establishment Committee	1. Ms. Antonina Lentoijoni 2. Ms. Evelyn Owoko 3. Mr. Andrew Opiyo
7	8 th September 2022	19 th Ordinary Governance, Strategy and Programmes Committee	1. Prof. Collette Suda 2. Dr. Kiprop Lagat
8	9 th September 2022	9 th Special Board	1. Prof. Collette Suda 2. Dr. Kiprop Lagat

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			<ol style="list-style-type: none"> 3. Ms. Antonina Lentoijoni 4. Mr. Andrew Opiyo 5. Mr. Abraham Ondeng 6. Prof. Grace Bunyi 7. Mr. Joshua Mwangi 8. Mr. Patrick Ochich 9. Mr. George Ombua - (Inspectorate Rep.)
9	26 th September 2022	22 nd Ordinary Audit, Risk and Compliance Committee	<ol style="list-style-type: none"> 1. Mr. Patrick Ochich 2. Mr. Andrew Opiyo 3. Mr. Abraham Ondeng
10	27 th September 2022	38 th Ordinary Finance and Resource Mobilization Committee	<ol style="list-style-type: none"> 1. Prof. Grace Bunyi 2. Mr. Joshua Mwangi 3. Mr. Abraham Ondeng
11	30 th September 2022	60 th Ordinary Board	<ol style="list-style-type: none"> 1. Prof. Collette Suda 2. Dr. Kipro Lagat 3. Mr. Andrew Opiyo 4. Mr. Abraham Ondeng 5. Prof. Grace Bunyi 6. Mr. Joshua Mwangi 7. Mr. Patrick Ochich
12	13 th October 2022	39 th Ordinary Finance and Resource Mobilization Committee	<ol style="list-style-type: none"> 1. Prof. Grace Bunyi 2. Mr. Abraham Ondeng 3. Mr. Joshua Mwangi
13	26 th October 2022	20 th Ordinary Governance, Strategy and Programmes Committee	<ol style="list-style-type: none"> 1. Prof. Collette Suda 2. Dr. Kipro Lagat 3. Ms. Antonina Lentoijoni
14	28 th October 2022	23 rd Ordinary Audit, Risk and Compliance Committee	<ol style="list-style-type: none"> 1. Mr. Patrick Ochich 2. Mr. Abraham Ondeng 3. Mr. Andrew Opiyo 4. Mr. George Ombua (Inspectorate Rep.)
15	1 st November 2022	7 th Ordinary Human Resource and Establishment Committee	<ol style="list-style-type: none"> 1. Mr. Andrew Opiyo 2. Mr. Joshua Mwangi 3. Ms. Antonina Lentoijoni
16	7 th November 2022	8 th Special Human Resource and Establishment Committee	<ol style="list-style-type: none"> 1. Mr. Andrew Opiyo 2. Mr. Joshua Mwangi 3. Ms. Antonina Lentoijoni
17	14 th November 2022	61 st Ordinary Board	<ol style="list-style-type: none"> 1. Prof. Collette Suda 2. Dr. Kipro Lagat 3. Mr. Andrew Opiyo 4. Mr. Abraham Ondeng 5. Prof. Grace Bunyi

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			6. Ms. Antonina Lentoijoni 7. Mr. Patrick Ochich 8. Mr. George Ombua
18	20 th December 2022	11 th Special Finance and Resource Mobilization Committee Session	1. Prof. Grace Bunyi 2. Mr. Abraham Ondeng 3. Mr. Joshua Mwangi
19	21 st December 2022	10 th Special Board	1. Prof. Collette Suda 2. Dr. Kiprof Lagat 3. Mr. Andrew Opiyo 4. Mr. Abraham Ondeng 5. Prof. Grace Bunyi 6. Ms. Antonina Lentoijoni 7. Mr. Patrick Ochich 8. Mr. George Ombua
20	17 th January 2023	8 th Ordinary Human Resource and Establishment Committee	1. Mr. Andrew Opiyo 2. Mr. Joshua Mwangi 3. Ms. Antonina Lentoijoni
21	16 th January 2023	21 st Ordinary Governance, Strategy and Programmes Committee	1. Mr. Abraham Ondeng 2. Ms. Florence Chemutai 3. Mr. Augustine Oundo
22	12 th January 2023	40 th Ordinary Finance and Resource Mobilization Committee	1. Prof. Grace Bunyi 2. Mr. Abraham Ondeng 3. Mr. Joshua Mwangi
23	20 th January 2023	62 nd Ordinary Board	1. Prof. Grace Bunyi 2. Dr. Kiprof Lagat 3. Mr. Andrew Opiyo 4. Mr. Abraham Ondeng 5. Ms. Antonina Lentoijoni 6. Mr. Augustine Oundo
24	5 th April 2023	41 st Ordinary Finance and Resource Mobilization Committee	1. Mr. Abraham Ondeng 2. Mr. Charles Chacha Mwita
25	6 th April 2023	9 th Ordinary Human Resource and Establishment Committee	1. Mr. Andrew Opiyo 2. Ms. Antonina Lentoijoni
26	2 nd May 2023	24 th Ordinary Audit, Risk and Compliance Committee	1. Dr. Kiprof Lagat 2. Mr. Andrew Opiyo 3. Mr. Abraham Ondeng
27	2 nd May 2023	22 nd Ordinary Governance, Strategy and Programmes Committee	1. Dr. Kiprof Lagat 2. Ms. Florence Chemutai

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28	3 rd May 2023	12 th Special Session of Finance and Resource Mobilization Committee	1. Mr. Abraham Ondeng 2. Mr. Charles Chacha Mwita
28	4 th May 2023	63 rd Ordinary Board	1. Dr. Kiprop Lagat 2. Mr. Andrew Opiyo 3. Mr. Abraham Ondeng 4. Ms. Antonina Lentoijoni 5. Ms. Florence Chemutai 6. Mr. Charles Chacha Mwita
30	30 th May 2023	11 th Special Board	1. Dr. Kiprop Lagat 2. Mr. Andrew Opiyo 3. Mr. Abraham Ondeng 4. Ms. Antonina Lentoijoni 5. Ms. Florence Chemutai 6. Mr. Charles Chacha Mwita 7. Mr. George Ombua
31	26 th June 2023	13 th Special Session Finance and Resource Mobilization Committee	1. Mr. Abraham Ondeng 2. Mr. Charles Chacha Mwita
32	28 th June 2023	12 th Special Board	1. Dr. Kiprop Lagat 2. Mr. Andrew Opiyo 3. Mr. Abraham Ondeng 4. Ms. Florence Chemutai 5. Mr. Charles Chacha Mwita 6. Mr. George Ombua

9. Management Discussion and Analysis

This section presents a report on the Commission's operational and financial performance in the last three years. The section also presents key projects undertaken in the Commission, the Commission's compliance with statutory requirements, the major risks facing the Commission, material arrears in statutory and financial obligations, review of the economy, review of the sector, future developments and other information considered relevant to the users of the financial statements.

A) Operational Performance

During this reporting period, the Commission was able to implement activities outlined in its strategic plan and annual workplan for the financial year 2022/2023. The Commission was able to absorb 95% of the budget allocated and 80% of the funds received from donors. The Commission was able to effectively implement key policies that helped to improve the operational performance within the Commission. The Commission also ensured the continued effective implementation of the ISO 9001:2015 based on the Quality Management System (QMS) International Standard. The implementation of the International Standard on quality management systems aims at improving the Commission processes and procedures and addressing the Commission customer needs. The Commission continues to implement ISO/IEC 27001:2013 International Standard on Information Security Management System (ISMS) and looks forward to certification during the 2023/2024 FY. KNATCOM supported key staff to participate in training on implementation of the ISMS that aimed at improving information security. To support operational performance the Commission continued to improve its ICT system by procuring an eBoard software that digitized the process of Board meetings. The Commission deployed the offsite access to the e-Resources services via the My Library on the Fingertips (MyLoft) application and facilitating purchase of new ipads for Board Secretariat staff. The Commission also spearheaded the refurbishment of the 15th floor premises of the rented premises at NBK building to ensure that the KNATCOM staff work in a conducive work environment.

To further strengthen the Commission human resource operational processes key staff were supported to participate in training that was aimed at the improvement of performance at the Commission. The Commission also ensured that staff were paid on time and all statutory deductions were remitted to relevant agencies. In addition, the Commission also ensured that procurement was done according to Public Procurement and Asset Disposal Act 2015 and Regulations 2020. Further, the Commission instituted a vibrant risk management framework. The Commission ensured all activities undertaken were guided by the Bottom-Up Economic Transformation Agenda (BETA) and Vision 2030 development agenda of GoK.

B) Financial Performance

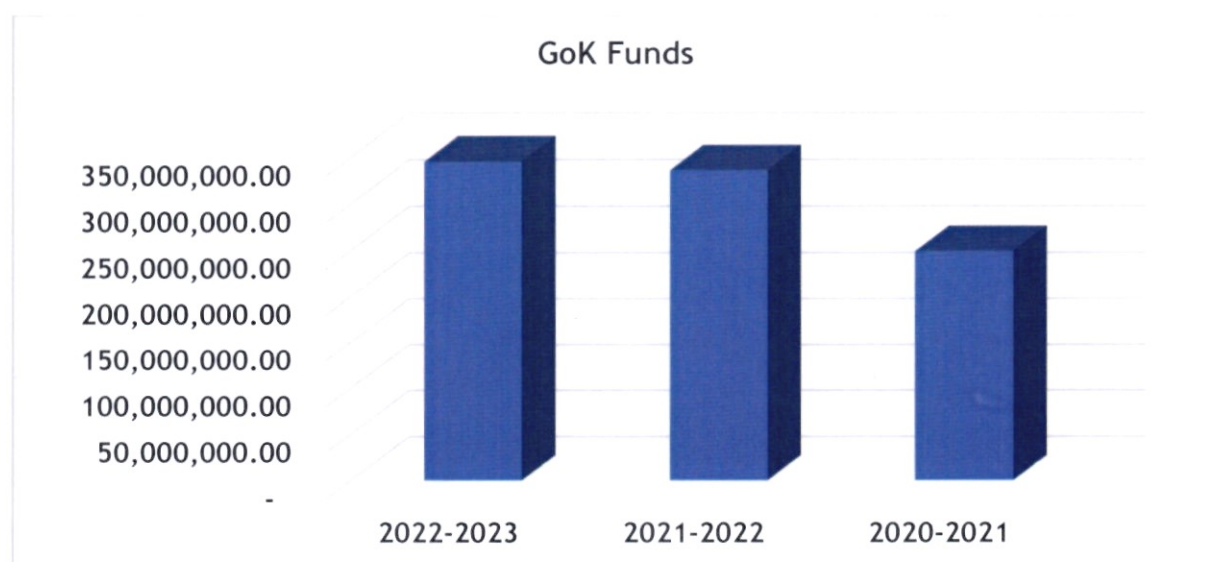
KNATCOM's principal mandate is to promote the building of peace, sustainable development and intellectual collaboration through education, natural sciences, social and human sciences, culture, communication and information. The Commission also has a mandate to promote research, partnerships and resource mobilization. The Commission heavily relies on the Government grants to support its activities.

The grant is mostly used to cater for staff salaries and undertake the core Commission activities as per the KNATCOM Act 2013 (revised 2014). Despite the budgetary provisions the Commission budget needs to be further increased to enable the Commission to undertake all the major activities, some of which are core. The Commission also receives grants from donors to fund various activities under UNESCO’s participation programmes (PP) initiative, provided biannually. During this financial year, the Commission received transfers from the Ministry of Education as follows.

Table 1: Transfers to the Commission from the Ministry of Education in the last three Financial Years

Financial Year	2020/2021	2021/2022	2022/2023
GoK Grant (Kshs.)	249,300,000	336,271,265	371,285,115

Figure 1: Government Grants to the Commission for the last 3 Years

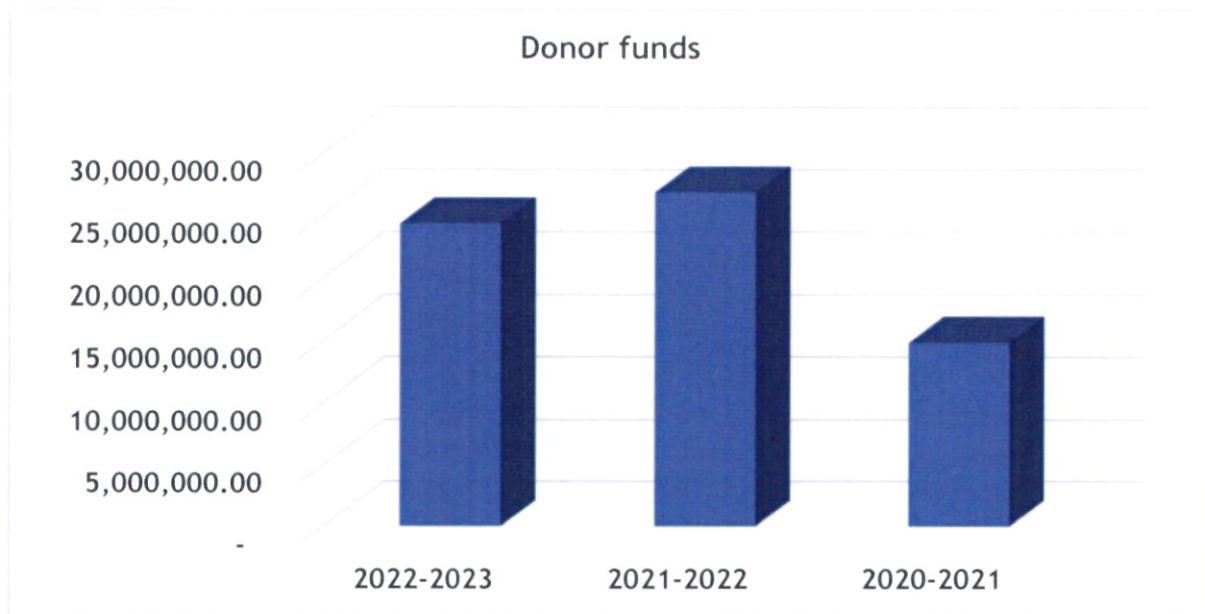


Further, the Commission received donor funds as follows.

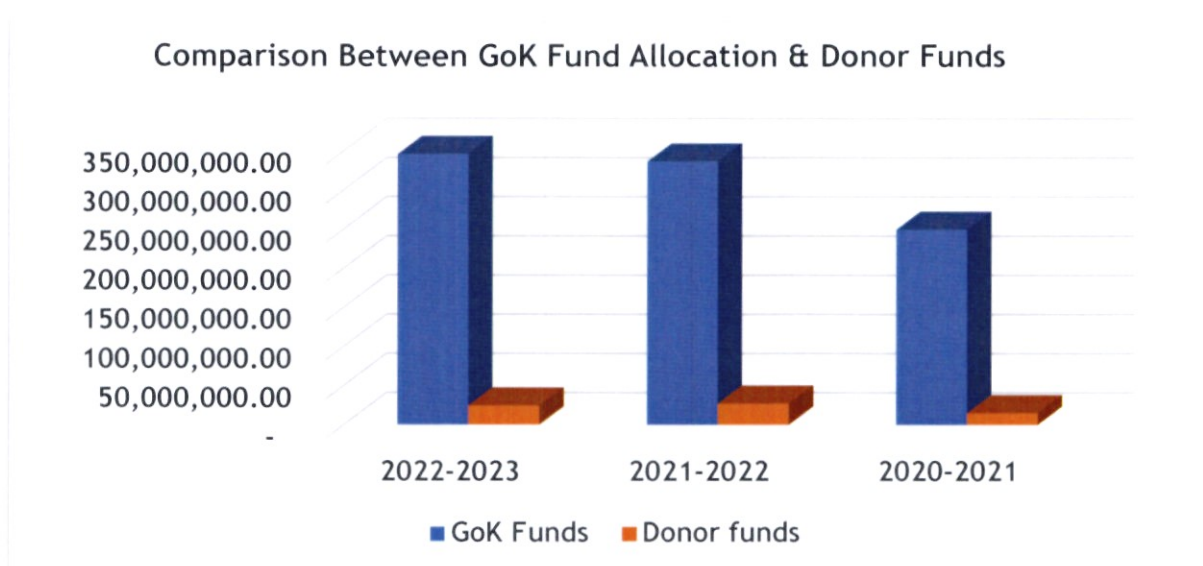
Table 2: Donor funds received by the Commission in the last three Financial Years

Financial Year	2020/2021	2021/2022	2022/2023
Donor Fund (Kshs.)	14,868,139	26,853,778	24,341,172

Figure 2: Donor Funds the Commission received for the last 3 Years



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



The Commission absorbed 94 % of Government grants and 80% of the funds received from donors.

C) Key Projects

Some of the key projects undertaken by the Commission in the last financial year was the organization of the KNATCOM 4th National Cultural Celebration and Ten Years of KNATCOM as a State Corporation.

D) Compliance with Statutory Requirements

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

E) Major Risks Facing the Commission

The Commission has developed and implemented a vibrant Enterprise Risk Management (ERM) Policy and Framework, where all directorates, departments and divisions assess their risks on a quarterly basis. The major risk that affected the Commission during this reporting period was understaffing. The understaffing risk greatly overstretched the Commission staff leading to burnout and fatigue.

F) Material Arrears in Statutory and Other Financial Obligations

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

G) Review of the Sector

KNATCOM is a State Corporation under the State Department of Basic Education with the mandate to promote peace, sustainable development and intellectual collaboration through the UNESCO areas of competence of Education, the Natural Sciences, Social and Human Sciences, Culture and Communication and Information. The Commission works with various MCDAs in various sectors to achieve its mandate. Mostly the activities implemented by the Commission are key enablers of both the Bottom-Up Economic Transformation Agenda and the Vision 2030.

H) Future Developments

The Commission wishes that it is facilitated to build a training and capacity building center as well as its own offices to enable save on resources deployed in each financial year to pay rent at the National Bank who are the landlords for the rented premises housing the Commission at the moment. It is also the plan of the Commission to recruit adequate staff to effectively address the Commission Strategic Plan 2019-2024 to effectively deliver on its mandate.

10. Environmental and Sustainability Reporting

KNATCOM exists to transform lives by promoting peace and sustainable development. This is the driving force behind everything the Commission does. This is what guides the Commission to deliver on its strategic objectives where the customer comes first, delivering relevant services and improving operational performance. An outline of the organization's activities that promote environmental protection and sustainability are presented below.

i. Sustainability Strategy and Profile

The Commission's programmes and activities as articulated in its Strategic Plan 2019-2024. All the activities in the Commission Strategic Plan are geared towards promoting peace and sustainable development. The Commission's strategies are founded on three pillars:

- a) social pillar that ensures that the Commission puts the customer first;
- b) an economic pillar that ensures that the Commission 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 aim at sustaining life and any environmental pressures subjected have social-economic and ecological implications at individual, institutional, national and even global levels. These pressures manifest in the form of pollution, biodiversity and habitat loss and degradation as well as climate change. All these affect livelihoods, human health, environmental productivity and compromise the ability of the environment to provide a continuous stream of ecosystem services that are key to socio-economic prosperity, but also for quality human survival. To mitigate on practices that affect environmental sustainability, the Commission, through its five UNESCO programmes of Education, Natural Sciences, Social and Human Sciences, Culture, and Communication and Information; empowers youth and communities on preservation and protection of the environment through planned activities such as capacity building, conferences, and through various UNESCO networks such as UNESCO Chairs, UNESCO Clubs and ASPnet Schools and TVET institutions. These networks are encouraged to adopt best international practices.

The Commission, through its programmes works and associates programmatic planning and implementation with the Bottom – Up Economic Transformation Agenda, Agenda 2030 and Agenda 2063. All the commission departments and divisions and sections endeavor to link and customize programme activities to relevant SDGs and the African agenda on sustainability.

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 Commission 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, the Commission has continued to support annual

tree planting exercises as per the government campaign and requirement of increasing the national tree coverage.

ii. Environmental Performance

Policies that have been developed by the commission to guide this include the 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. Education for sustainable Development (ESD) programme at the Commission is key in promoting environmental performance. The Education Programme has championed implementation of the ESD in Kenya through the UNESCO Associated Schools Project Network in Kenya (ASPnet). ASPnet institutions promote innovative waste management practices including recycling. ASPnet institutions also promote greening of environment through planting and caring of indigenous trees and fruit trees. The Commission provides opportunities for teachers in the ASPnet institutions to share information and good practices through annual workshops/conferences. ASPnet is supposed to help learners develop values, skills and attitude for ESD. Some of the key challenges faced in promoting ESD is the inadequate understanding of the three pillars of ESD which leads to some of the institutions emphasizing one or two pillars only, hence interfering with the wholistic understanding of the economic, environmental and social pillars.

The Natural sciences Programme coordinates UNESCO Man and Biosphere programmes in Kenya. Biosphere reserves help ensure the environmental, economic, and social sustainability of the designated area, by promoting sustainable use of natural resources. They help communities enjoy ecosystem services in an environmentally friendly way. The activities which have been undertaken include: promoting conservation of endangered and threatened avian and mammal species in Arabuko Sokoke Forest, Lewa and Ngare Ndare Forest and habitat restoration in areas with potential to be new biosphere reserves. Blue economy provides livelihood to significant population of Kenya and a substantial contributor to GDP besides ocean being a reservoir of a vast biodiversity of fauna and flora and a climate regulator. Sensitization activities for Indian ocean stakeholders on conservation efforts towards ensuring healthy and resilient ocean and sustainable utilization of ocean and marine resources were undertaken.

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

The Social and Human Sciences Programme has been sensitizing stakeholders on the UNESCO Declaration on the ethics of climate change to foster ethics as communities address the devastating effects of climate change caused by destruction of the environment.

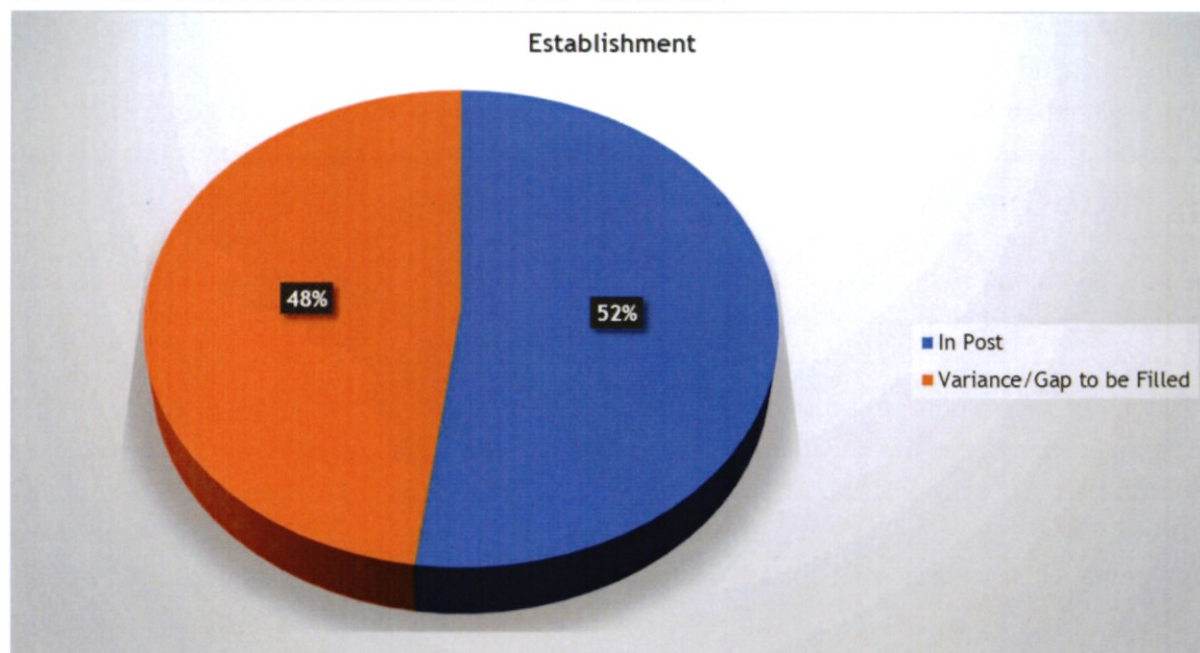
The Culture Programme has been undertaking activities in the Sacred Kaya Forests of the Mijikenda- a World Heritage Sites (WHS) in a bid to conserve the environment and its biodiversity. The sacred Forests are a home to endemic flora and fauna. Planting of indigenous tree species has been the most effective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

The Commission has as well had workshops for the Kaya council of elders in a bid to strengthen the governance systems in the Kayas. Kaya elders have had the opportunity to be trained on best governance practices that will go a long way to protect the environment as well as its biodiversity.

iii. Employee Welfare

During the reporting period, the Commission is endowed with a pool of competent staff who are highly skilled in their areas of specialization to implement the Commission's mandate and Strategic Plan 2019-2024. The knowledge, attitude and skills of staff has enabled the Commission to achieve exemplary performance in pursuit of fulfilling its mandate. During the reporting period, the Commission sponsored staff for the Senior and Leadership management courses. To uphold professionalism and standards, the Commission also paid for membership and subscriptions for all staff who are members of professional bodies.

KNATCOM Staff Establishment as of 30th June 2023



In the year under review, the staff were appraised based on the 2022/23 targets that were set at the beginning of the financial year.

The Commission has also been implementing its *Performance Rewards and Sanctions Policy*, which guides the awards to the best performers and the reprimands those who do not perform well.

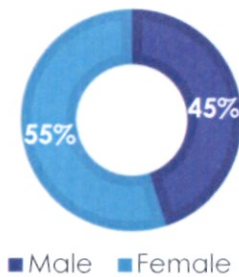
The Commission's desire is to engage more and more Kenyan youth on internship and attachment programmes. It's the Commission's endeavour to offer to the youth, an opportunity to have the required work experience and exposure. These mentorships programme will go a long way in inculcating the tenets of UNESCO and purpose of peace and peaceful co-existence. In the financial year 2022/2023, the Commission engaged seven interns and seventeen students on attachment from various universities. The Commission is a specialized government agency where the youth work alongside highly trained professionals who have great skills and experiences.

The Commission also provided insurance covers for its staff which are; Medical cover, Group Life and Personal Accident. The Commission has registered a staff welfare association with which allows staff to contribute towards a kitty to cater for most of the staff welfare issues like bereavements, graduations, weddings among others. This is a voluntary initiative, and majority of staff are members.

The Commission has clearly aligned its recruitment process to the UNESCO global strategy of promoting gender equality. The Commission hiring process is guided by the Human resource instruments policy which were approved by the SCAC in the year 2019 and other applicable laws. The HR instruments include the Human Resource Policy and Procedures Manual, 2019, organizational structure, grading and staff establishment and career progression guidelines. The strategy for making the concerns and experiences of women as well as of men is an integral part of the design, implementation, monitoring and evaluation of the Commission's activities, both in policies and programmes undertaken, so that women and men benefit equally, and inequality by no means is not perpetuated. Whereas, the ultimate goal of mainstreaming is to achieve gender equality, this has been actualized in the Commission by the development and implementation of the Gender Mainstreaming Policy. This can be evidenced by Commission staff ratio which stands at 45% men and 55% women respectively. The Commission's goal of mainstreaming gender equality within its staff establishment is thus the transformation of unequal social and institutional structures into equal and just structures for both men and women. In the financial year 2022/2023, the staff gender ratio is as per to figure below.

Staff gender ratio in the Financial Year 2022/2023

KNATCOM EMPLOYEE GENDER REPRESENTATION IN PERCENTAGE



The Commission has adhered with the Occupational Safety and Health Act of 2007, (OSHA.) by establishing Work Environment, Health and Safety Committee. The Commission Work Environment, Health and Safety Policy has supported the maintenance of a safe workplace and mitigated and eliminated work- related injury. During the reporting period, the Commission did not encounter any work-related injury.

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 advertisement and has safeguarded consumer rights. Some of these measures undertaken are described below.

a) Responsible Competition Practice

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

b) Responsible Supply Chain and Supplier Relations

The Commission has ensured that its supply chain and supply relations management is guided by the Public Procurement and Asset Disposal Act of 2015 and its Regulations of 2020. The Commission has enhanced cooperation with its suppliers to ensure that they adhere to social and environmental factors. Further, the Commission ensures that responsible supply chain management 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 labor laws. The Commission ensures that suppliers demonstrate that they are remitting the statutory deductions to relevant Government bodies such as NSSF, and NHIF before they are engaged, as the firms must provide certificate of compliance from these bodies. Dialogue and cooperation to improve performance have strengthened relations with suppliers and has contributed to increasing efficiency and reducing costs. Close collaboration with suppliers has ensured that they understand the needs of the Commission and expected lead times of various goods and services and as a result the Commission does not suffer stock outs or holding too much stock than is required at any given time.

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

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

d) Service Stewardship

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

v. Corporate Social Responsibility / Community Engagement

KNATCOM considers Corporate Social Responsibility (CSR) to be an integral part of its responsibility to its external and internal stakeholders who are targeted beneficiaries. It is on this basis that in the reporting period the Commission continues to implement its CSR Policy to entrench positive behavioral change and based on the core subjects of human rights, best labor practices, protection of consumer rights, community involvement and development and fair operating practices.

11. Report of the Directors

The Directors submit their report together with the audited financial statements for the year ended June 30, 2023, which show the state of the Commission's affairs.

i) Principal activities

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

ii) Results

The results of the Commission for the year ended June 30, 2023 are set out on pages 1 - 7

iii) Directors

The members of the Board of Directors who served during the year are shown on page xv - xxii. During the year 2022/2023, six (6) Directors left, and were replaced respectively, as follows;

1. Prof. Collette Suda (PS, Gender) left and was replaced by Ms. Florence Chemutai on 11th January 2023.
2. Ms. Evelyn Owoko (Ministry of Education) left and was replaced by Mr. Joshua Mwangi on 7th September 2022.
3. Mr. Joshua Mwangi (Ministry of Education) left and was replaced by Mr. Charles Chacha on 13th March 2023.
4. Prof. Grace Bunyi (Kenyatta University) and Mr. Patrick Ochich (KNEC) left on 21st February 2023 and are yet to be replaced.
5. Dr. Evangeline Njoka, CEO/Secretary to the Board retired on 31st May 2023 and was replaced by Dr. James Njogu as Acting CEO/Secretary to the Board.

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
Ag. Secretary General/CEO**

12. Statement of Directors Responsibilities

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

The Board of KNATCOM is responsible for the preparation and presentation of the Commission's financial statements, which give a true and fair view of the situation of KNATCOM for and as at the end of the financial year (period) ended on 30 June 2023. This responsibility includes:

- i)** Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- ii)** Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the KNATCOM;
- iii)** Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- iv)** Safeguarding the assets of the KNATCOM;
- v)** Selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Board accepts responsibility for the KNATCOM's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the Public Finance Management (PFM) Act, 2012 and the State Corporations Act. The Board is of the opinion that KNATCOM's financial statements give a true and fair view of the state KNATCOM's transactions during the financial year ended June 30, 2023, 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

**Kenya National Commission for UNESCO
Annual Report and Financial Statements
for the year ended 30 June, 2023**

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

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

Approval of the Financial Statements

The Kenya National Commission for UNESCO (KNATCOM) Financial Statements were approved by the Board on **29th September 2023** and signed on its behalf by:



.....
Name: Dr Kiprop Lagat
Sessional Chairperson of the Board

Date: 21/12/2023



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

Date: 21/12/2023

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION FOR UNESCO FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya National Commission for UNESCO set out on pages 1 to 39, which comprise of the statement of financial position

as at 30 June, 2023 and the statement of financial performance, statement of changes in net assets, statement of cash flows, statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya National Commission for UNESCO as at 30 June, 2023 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 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregularities in Refurbishment Works of the Commission's Offices

1.1 Refurbishment Works on Offices on 14th and 15th Floor

As previously reported, the statement of financial position reflects Kshs.28,256,219 in respect to prepaid expenses as disclosed in Note 18 to the financial statements which

includes Kshs.18,999,428 in respect of refurbishment of the Commission's Offices in National Bank of Kenya Headquarters building. Review of procurement records revealed that the refurbishment works were to be carried out on the 14th and 15th floors at a contract sum of Kshs.25,332,570 and an advance payment of Kshs.18,999,428 had been made. Further, the certificate of practical completion was issued on 16 June, 2023.

However, the following observations were made:

- i. The certificate of practical completion dated 16 June, 2023 did not conform to the format prescribed in the Eighth Schedule of The National Treasury Circular No./PIM/05/1'A' dated 24 January, 2020. Further, there were no detailed Ministry of Public Works forms 121 and 123 attached to confirm the part of the contract which was complete.
- ii. Defects Liability Certificate from the Engineer of Public Works in the format of the Eighth Schedule as per The National Treasury circular NT/PIM/05/1A was not provided for audit review.
- iii. The handing over certificate provided referred to Contract No. SQS/D106/38/2021-2022 instead of KNCU.51/2019 -2020.
- iv. In addition, no 'Directorate of Public Works, Statement of Payment on Account form MOPW 121' and 'Summary of Statement of Payment on Account MOPW 123' were provided to confirm the value of works certified and the amount due to the contractor.
- v. The works program file from the Engineer of Public Works for Contract No. KNCU.51/2019-20 was not provided for audit review.
- vi. A written request from Kenya Prisons Service requesting the Engineer to issue the Certificate of Completion of works was not provided for audit review.
- vii. The project was handed over but a letter from the Engineer arranging a handing over meeting between Kenya Prisons Service and the Commission was not provided for audit review.
- viii. As at 30 June, 2023, the retention money of Kshs.6,737,891 had not been released to the contractor.

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

1.2 Second Contract for Refurbishment Works for Offices on 15th Floor

Review of records provided for audit review revealed that Management entered into another contract Reference No. KNCU/10/2022/2023 on 04 November, 2022 with a construction firm at a contract sum of Kshs.29,650,420 for the refurbishment works on 15th floor of the National Bank of Kenya Headquarters. The following observations were made;

- i. The Bill of Quantities, tender advertisement and minutes of tender evaluation and award were not provided for audit review.

- ii. The contract agreement did not specify the expected start and end dates nor the durations of the contract. Further, it was not clear which part of the floor was refurbished by the contractor since the Commission had previously signed another contract with Kenya Prisons Service for similar works on the same floor.
- iii. The contractor was selected through restricted tendering without supporting justification, contrary to the provisions of Section 102(1)(b) of the Public Procurement and Asset Disposal Act, 2015. The Section states that 'restricted tender is used where the time and cost required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods, works or services.
- iv. The measured works from the State Department for Public Works with the reserve price was not provided for audit review.
- v. The Statement for Payment on Account indicated an amount of Kshs.10,808,953 for the first interim certificate dated 19 May, 2023 and retention money of Kshs.1,080,895 which was released to the contractor before expiry of defects liability period.
- vi. As at 30 June, 2023, the work was still ongoing.

In the circumstances, the Commission may not have received value for money on the expenditure of Kshs.29,650,420 spent on the contract.

2. Non-Compliance with a Third of Basic Salary Rule

Review of payroll records revealed that there were seven (7) staff who earned net salaries of less than a third of their basic salaries, contrary to Section 19(3) of the Employment Act, 2007 which requires public officers not to overcommit their salaries beyond two thirds of their basic salary.

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

3. Failure to Duly Appoint Members to the Board of Directors

Section 3 of page XV-XXIII of the financial statements lists seven (7) persons including the Acting Secretary-General as members of the Board of Directors. However, review of records revealed that the Commission did not have a duly appointed and functional Board as the Chairperson of the Board was not duly appointed. Further, there were two (2) vacancies in the Board of the Commission, comprising representatives of the organizations specified in the First Schedule and appointed by the Cabinet Secretary.

The Commission, therefore lacked the governance structure as prescribed in the Kenya National Commission for UNESCO Act, 2013.

In the circumstances, the effectiveness of the overall governance of the Commission could not be confirmed and Management was in breach of the law.

4. Irregular Legal Expenses

The statement of financial performance reflects use of goods and services expenditure of Kshs.244,549,345 as disclosed in Note 10 to the financial statements. Included in this amount is Kshs.2,462,000 in respect of legal fees paid to a firm of advocates. However, approval by the Office of the Attorney-General to hire private lawyers was not provided for audit review.

In the circumstances, the propriety of legal fees of Kshs.2,462,000 could not be confirmed and Management was in breach of the law.

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion, 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.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk management and Governance, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weaknesses in Internal Controls

1.1 Review of Internal Audit Function

The Audit Committee did not provide annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report. It was further noted that internal audit unit had only one staff against the approved staff establishment of three (3). This is contrary to Regulation 166(2) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that 'each year an 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'. Additionally, Part 3.4(2)(h) of the Mwongozo (the Code

of Governance for State Corporations) stipulates that 'the head of internal audit unit 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'.

In the circumstances, the effectiveness of internal audit unit could not be confirmed.

1.2 Lack of Asset Ownership Documents

Review of motor vehicle revealed that one motor vehicle did not have a logbook.

In the circumstances, the ownership of the vehicle could not be confirmed.

2. Staff Deficit

Review of the Commission's authorized staff establishment revealed in-post staff of forty-eight (48) against an authorized establishment of ninety-seven (97), resulting to a deficit of forty-nine (49). This is contrary to the State Corporations Advisory Committee's approved staff establishment of ninety-seven (97).

In the circumstances, the operations of the Commission could be negatively impacted thus hindering it from fulfilling its mandate.

The audit was conducted in accordance with the 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

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

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


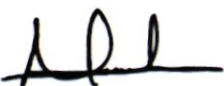

Nairobi

14 March, 2024

14. Statement of Financial Performance for the year ended 30 June, 2023

	Notes	2022 - 2023	2021 - 2022
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	6	371,285,115	336,271,265
Public contributions and donations	7	19,390,239	26,853,778
		390,675,354	363,125,043
Revenue from exchange transactions			
Finance income	8	796,699	1,124,628
Other Income	9	500,000	-
Total revenue		391,972,053	364,249,671
Expenses			
Use of goods and services	10	244,549,218	209,052,238
Employee costs	11	115,023,078	103,068,325
Board Expenses	12	9,002,114	17,092,922
Depreciation and amortization expense	13	11,298,399	8,359,169
Repairs and maintenance	14	7,445,675	3,395,454
Total expenses		387,318,484	340,968,108
Surplus/(deficit) for the period/year		4,653,569	23,281,563

The notes set out on pages 8 to 38 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 7 were signed on behalf of the Board of the Commission by:

		
Name: Dr. James Njogu, HSC	Name: Ms. Naomi Muiruri	Name: Dr. Kiprop Lagat
Ag. Secretary General/CEO	Head of Finance & Accounts	Sessional Board Chairperson
	ICPAK M/No: 16120	
Date 21/12/2023	Date 21/12/2023	Date 21/12/2023


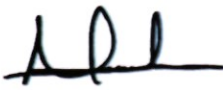

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15. Statement of Financial Position as at 30 June, 2023

	Notes	2022 - 2023	2021 - 2022
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	21,602,516	57,131,295
Receivables from non-exchange transactions	16	27,747,119	150,348
Inventories	17	12,768,493	7,012,320
Prepaid Expenses	18	28,256,219	25,998,638
Total Current Assets		90,374,347	90,292,601
Non-Current Assets			
Property, plant and equipment	19	63,499,767	59,788,418
Intangible assets	20	1,759,304	2,199,130
Total Non- Current Assets		65,259,071	61,987,548
Total Assets		155,633,418	152,280,149
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	21	14,728,733	20,979,966
Deferred Income	22	4,950,933	-
Total current liabilities		19,679,666	20,979,966
Non-current liabilities		-	-
Total Non-Current liabilities		-	-
Total Liabilities		19,679,666	20,979,966
Net assets			
Accumulated surplus		135,953,752	131,300,183
Total net assets		135,953,752	131,300,183
Total Net Assets and Liabilities		155,633,418	152,280,149

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

**Kenya National Commission for UNESCO
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Name: Dr. James Njogu, HSC	Name: Ms. Naomi Muiruri	Name: Dr. Kiprop Lagat
Ag. Secretary General/CEO	Head of Finance & Accounts	Sessional Board Chairperson
	ICPAK M/No: 16120	
Date 21/12/2023	Date 21/12/2023	Date 21/12/2023

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16. Statement of Changes in Net Assets for the year ended 30 June, 2023

	Attributable to the owners of controlling Commission
	Accumulated Surplus
At July 1, 2021	168,768,323
<i>Less: Mortgage and Car loan Cash and Cash Equivalents</i>	<i>(21,996,698)</i>
<i>Less: Mortgage and Car loan Receivables</i>	<i>(38,753,005)</i>
Surplus/deficit for the period	23,281,563
At June 30, 2022	131,300,183
At July 1, 2022	131,300,183
Surplus/deficit for the period	4,653,569
At June 30, 2023	135,953,752

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17. Statement of Cash Flows for the year ended 30 June, 2023

	Notes	2022 - 2023	2021 - 2022
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Government grants and subsidies	6a	345,606,615	336,271,265
Public contributions and donations	7a	24,341,172	26,853,778
Finance Income - Interests	8a	796,699	1,082,176
Other Income	9	500,000	-
Total Receipts		371,244,486	364,207,219
Payments			
Use of Goods and services	10a	253,198,082	198,114,059
Employees Costs	11a	122,557,472	104,742,741
Board Expenses	12	9,002,114	17,092,922
Repairs and Maintenance	14	7,445,676	3,395,455
Total Payments		392,203,344	323,345,177
Net cash flows from/ (used in) operating activities	23	(20,958,858)	40,862,042
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(4,271,600)	(22,682,732)
Improvement on the Building (Refurbishment)		(10,298,322)	-
Net cash flows used in investing activities		(14,569,922)	(22,682,732)
Cash flows from financing activities			
Mortgage and Car loan		-	(21,996,698)
Net cash flows from financing Activities		-	(21,996,698)
Net increase/(decrease) in cash and cash equivalents		(35,528,780)	(3,817,388)
Cash and cash equivalents at the beginning of the Year		57,131,295	60,948,683
Cash and cash equivalents at end of the Year		21,602,515	57,131,295

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18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June, 2023

	Original budget	Adjustment	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
Government grants and subsidies	345,606,615	25,678,500	371,285,115	345,606,615	25,678,500	93%
Public contributions and donations	21,322,155	3,020,000	24,342,155	24,341,172	983	100%
Finance Income	1,033,999	174,605	1,208,604	1,296,699	(88,095)	107%
Total income	367,962,769	28,873,105	396,835,874	371,244,486	25,591,388	94%
Expenses						
Compensation of employees	127,140,092	-	127,140,092	122,557,472	4,582,620	96%
Remuneration of Directors	13,656,997	-	13,656,997	9,002,114	4,654,883	66%
Goods and services	197,203,697	28,873,105	222,076,802	253,198,082	(27,121,280)	112%
Repairs and Maintenance	29,961,983	-	29,961,983	7,445,675	22,516,308	25%
Total expenditure	367,962,769	28,873,105	396,835,874	392,203,343	4,632,531	100%
Surplus for the period	-	-	-	(20,958,857)	20,958,857	
Capital Expenditure				14,569,922		

Reconciliation of Surplus/Deficit	
Note	Amount
Details	Kshs
Surplus as per financial performance	4,653,569
Receivables	(20,727,567)
Add	
Depreciation	11,298,399
Changes in use of good and services cost	(8,648,864)
Changes in employees' cost	(7,534,394)
Surplus as the budget	(20,958,857)

Budget notes

1. *During the year, expenses under the Board members decreased because of reduced number of Board members, lack of substantive board chairperson meaning no honoraria expense incurred. Also, there was no cost incurred under foreign travels compared to the previous year which had UNESCO General conference.*
2. *There is underutilization under repairs and maintenance since refurbishment works is still ongoing on 14th floor of KNATCOM offices on National Bank Building, Harambee Avenue.*
3. *The overutilization of under goods and services due to increased activities in the Commission because of more number of staff.*
4. *Changes between original and final budget is as result of more funds received from the exchequer through supplementary budget and more receipt from our partners. This resulted to adjustments of goods and services.*

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 in accordance with accrual basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. 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 comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

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 2023.

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

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Standard	Effective date and impact:
	(c) The impact of such social benefits provided on the Entity's financial performance, financial position and cash flows.
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	Applicable: 1st January 2023: <ol style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued. d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.
Other improvements to IPSAS	Applicable 1st January 2023 <ul style="list-style-type: none"> • IPSAS 22 Disclosure of Financial Information about the General Government Sector. Amendments to refer to the latest System of National Accounts (SNA 2008). • IPSAS 39: Employee Benefits. Now deletes the term composite social security benefits as it is no longer defined in IPSAS. • IPSAS 29: Financial instruments: Recognition and Measurement. Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1st January 2023.

ii. **New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.**

Standard	Effective date and impact:
IPSAS 43	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.

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Standard	Effective date and impact:
	The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
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.

iii. Early adoption of standards

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

Notes to the financial statements (continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

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.

b) Budget information

The original budget for the financial year 2022/2023 was approved by the National Assembly on June 2022. 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 Commission upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Commission recorded additional appropriations of Kshs. 25,678,500 on the 2022/2023 budget following the governing body's approval.

Notes to the Financial Statements (Continued)
Summary of Significant Accounting Policies (Continued)
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 section 18 of these financial statements.

c) Property, plant and equipment

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

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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%

d) 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)

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. 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.

Intangible assets are amortized at the rate of 20% on a reducing balance basis.

f) 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) 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.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

g) 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 Commission'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 Commission'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 particular investments in equity instruments.

i. Trade and other receivables

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

h) 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.

Notes to the Financial Statements (Continued)

Summary of Significant Accounting Policies (Continued)

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.

i) 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.

j) 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.

k) 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 Commission 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.

l) Nature and purpose of reserves

The Commission creates and maintains reserves in terms of specific requirements. Revenue reserves with respect to accumulated surplus.

m) 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.

n) 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.

Gratuity

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

o) Foreign currency transactions

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

p) 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 National Government, the parent ministry (Ministry of Education), the Board of the Commission, Secretary General/ CEO.

q) 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.

r) Comparative figures

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

s) 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 30 June, 2023

5. Significant Judgments and Sources of Estimation Uncertainty

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

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Notes to the Financial Statements (Continued)

6. Transfers from Other Government entities

Description	2022 -2023	2021 - 2023
	KShs	KShs
Unconditional Grants		
Operational grant - GoK (MoE)	345,606,615	336,271,265
Receivable from MoE	25,678,500	-
Total Unconditional Grants	371,285,115	336,271,265

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

6 (a). Transfers from other governments

Description	2022 -2023	2021 - 2022
	KShs	KShs
Unconditional Grants		
Total Unconditional Grants	371,285,115	336,271,265
Receivable from MoE	(25,678,500)	-
Total Unconditional Grants	345,606,615	336,271,265

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

Ministry of Education – State department for Basic Education	Amount recognized to Statement of Financial performance. *	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers 2022 -2023	2021 - 2022
	KShs	KShs	KShs	KShs	KShs
Ministry of Education – State department for Basic Education	371,285,115	-	-	371,285,115	336,271,265
Total	371,285,115	-	-	371,285,115	336,271,265

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Notes to the Financial Statements (Continued)

7. Public Contributions and Donations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Donor funds (UNESCO)	24,341,172	21,903,778
Deferred Income	(4,950,933)	-
CCEM funding	-	4,950,000
Total Public contributions and donations	19,390,239	26,853,778
Reconciliation Of Public Contributions and Donations		
Balance Unspent at Beginning of The Year	-	-
Current Year Receipts	24,341,172	-
Conditions Met - Transferred to Revenue	19,390,239	-
Conditions To Be Met - Remain Liabilities	(4,950,933)	-

(Money received from UNESCO to fund participation programmes)

8. Finance Income

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Cash investments and fixed deposits	796,699	1,124,628
Total finance income	796,699	1,124,628

(This is interest that is earned from the fixed deposit account. Income from Appropriation in aid is money received from the sale of exhibition booths)

8 (a) Finance Income

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Total finance income	796,699	1,124,628
Receivables	-	(42,452)
Total finance income	796,699	1,082,176

9. Other Income

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Appropriation in Aid (Sale of Booth)	500,000	-
Total Other income	500,000	-

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Notes to the Financial Statements (Continued)

10. Use of Goods and Services

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Professional Services/Cleaning services	1,635,900	1,604,925
Subscriptions	607,335	124,250
Advertising	2,286,316	4,474,562
Committee Allowances	3,498,265	3,688,525
Hospitality	24,190,347	16,819,146
Audit fees	650,000	650,000
Office and General supplies	16,165,697	14,306,758
News Papers and Periodicals	339,920	416,080
Specialised Materials	186,661	829,233
Telecommunication/Internet	3,418,429	3,221,724
Fuel and oil	4,824,707	2,929,119
Insurance	15,115,876	12,040,359
Legal expenses	2,462,000	410,580
Postage	526,516	476,883
Printing and stationery	12,363,865	1,914,200
Rental	31,317,216	31,358,821
Travel and Accommodation	55,181,258	56,235,389
Training	69,272,174	57,050,178
Bank Charges	506,736	501,506
Total Use of Goods and Services	244,549,218	209,052,238

**Significant change in insurance cost was occasioned by increase in number of employees during the financial year.*

**Significant change in training cost was due to increase in number of employees and increased partnerships.*

**Significant change in fuel cost was as a result of rise in fuel prices.*

**Significant change in legal expenses was due to increased litigation against the Commission.*

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Notes to the Financial Statements (Continued)

10 (a) Use of Goods and Services

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Total Use of Goods and Services	244,549,218	209,052,238
Accrued 2021	-	21,252,800
Accrued 2022	8,505,399	(8,505,399)
Accrued 2023	(9,788,560)	-
Receivables from Non - Exchange Transactions 2022	(150,348)	(25,292,867)
Receivables from Non - Exchange Transactions 2023	2,068,619	150,348
Inventories 2021	-	(5,257,612)
Inventories 2022	(7,012,320)	7,012,320
Inventories 2023	12,768,493	-
Prepayments 2021	-	(26,296,407)
Improvement on the Building (Refurbishment) Removed from Use of Goods	-	18,999,428
Prepayments 2022	(6,999,210)	6,999,210
Prepayments 2023	9,256,791	-
Total Use of Goods and Services Paid in cash	253,198,082	198,114,059

11. Employee Costs

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Salaries and wages	68,652,078	61,732,792
Employer contribution to pension schemes	7,998,264	4,882,642
Travel or commuter allowances	5,065,886	4,267,459
Housing benefits and allowances	18,906,235	16,145,804
Social contributions - NSSF	335,760	97,600
Gratuity	3,275,894	4,140,038
Other employee related costs *	10,788,961	11,801,990
Employee costs	115,023,078	103,068,325

* Other employee related costs include; Domestic servant allowance, entertainment allowance, extraneous allowance, leave allowance, non-practice allowance, responsibility allowance, special duty/acting allowance and airtime allowance.

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Notes to the Financial Statements (Continued)

11. a) Employee Costs

Notes to the Financial Statements (Continued)

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Employee Costs	115,023,078	103,068,325
Accrued Gratuity 2021		14,148,983
Accrued Gratuity 2022	12,474,567	(12,474,567)
Accrued Gratuity 2023	(4,940,173)	-
Total employees cost paid in cash	122,557,472	104,742,741

12. Board Expenses

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Chairman's Honoraria	-	1,044,000
Board Members Allowance	4,820,000	5,360,000
Daily Subsistence Allowance (DSA)	2,038,400	6,389,815
Travel Costs (Air tickets)	-	2,964,103
Meal Allowance	-	16,000
Training	2,050,000	1,229,800
Insurance	93,714	89,204
Total Board Expenses	9,002,114	17,092,922

Reduced number of Board members

During the FY, no travel costs and meal allowance that was incurred.

Also, there was no cost incurred on chairman's honoraria since his term had expired.

13. Depreciation and Amortization Expense

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Property, plant and equipment	10,858,573	7,809,387
Intangible assets	439,826	549,782
Total Depreciation and amortization expenses	11,298,399	8,359,169

The increase was a result of additional assets acquired during the financial year

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Notes to the Financial Statements (Continued)

14. Repairs and Maintenance

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Refurbishment of the building - Minor civil works	3,991,042	225,808
Vehicles	1,099,742	1,350,498
Computers and Accessories	1,514,583	1,442,383
SAGE Software Renewal	396,656	357,828
All in One Software/Kenya Library/Eiffel	443,652	18,937
Total Repairs and maintenance	7,445,675	3,395,454

(Refurbishment costs increased as a result of asset tagging exercise that was carried out during the financial year)

15. Cash and Cash Equivalents

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Current account	21,602,516	57,131,295
Total cash and cash equivalents	21,602,516	57,131,295

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

Financial Institution	Account number	2022 - 2023	2021 - 2022
		Kshs	Kshs
Current Account			
Kenya Commercial Bank	1146209630	2,423,392	35,605,164
National Bank of Kenya - KSH	01001003282700	6,610,716	13,209,719
National Bank of Kenya - USD	02001003282700	12,568,408	8,316,412
Sub- total		21,602,516	57,131,295
Grand Total		21,602,516	57,131,295

Notes to the Financial Statements (Continued)

16. Receivables from Exchange Transactions

(a) Receivables from Non - Exchange Transactions (Current)

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Receivables		
Staff Receivables - Imprest	2,032,280	12,470
Accrued government grants	25,678,500	-
Others - Salary Advance/Surcharge	36,339	137,878
Total Receivables from Non - Exchange Transactions	27,747,119	150,348

Increase is because of funds grants disbursed by Ministry with respect to the budget for the concluded financial year.

(b) Ageing analysis for Receivables from Non - exchange transactions

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
	2022 - 2023	% of the total	2021 - 2022	% of the total
Less than 1 year	27,734,649	99.96%	137,878	91.71%
Between 1- 2 years	-	0.00%	12,470	8.29%
Between 2-3 years	12,470	0.04%	-	0.00%
Over 3 years	-	0.00%	-	0.00%
Total (a+b)	27,747,119	100.00%	150,348	100.00%

17. Inventories

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Consumable stores	12,768,493	7,012,320
Total inventories at the lower of cost and net realizable value	12,768,493	7,012,320

These are consumables stores to be utilized in the operations of the Commission for the forthcoming periods.

Notes to the Financial Statements (Continued)

18. Prepayments

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Insurance	8,656,202		6,673,057	
Internet – firewall	100,264		200,527	
SAGE Software Renewal/Eiffel/Kenya Lib/Busara/XX	500,325		125,626	
Refurbishment	18,999,428		18,999,428	
Total Refundable Deposits and Prepayments from Customers	28,256,219		25,998,638	
Ageing analysis: (Refundable deposits)	2022 - 2023	% of the Total	2021 - 2022	% of the Total
Under one year	9,156,527	98.92%	6,798,683	97.14%
1-2 years	-	0.00%	200,527	2.86%
2-3 years	100,264	1.08%	18,999,428	0.00%
Over 3 years	18,999,428	0.00%	-	0.00%
Total	28,256,219	100.00%	25,998,638	100.00%

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Notes to the Financial Statements (Continued)

19. Property, Plant and Equipment

Cost	Motor vehicles	Furniture and fittings	Computers	Equipment	Work in Progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	25%	12.5%	33.3%	12.5%	-	
As At 1 July 2021	43,353,698	30,956,894	16,328,723	17,489,548	-	108,128,863
Additions	-	13,374,232	-	-	-	13,374,232
Disposals	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-
As at 30th June 2022	43,353,698	44,331,126	16,328,723	17,489,548	-	121,503,095
Additions	-	-	1,231,300	3,040,300	10,298,322	14,569,922
Disposals	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-
As at 30th June 2023	43,353,698	44,331,126	17,559,923	20,529,848	10,298,322	136,073,017
Depreciation And Impairment						
At 1 July 2021	(33,278,222)	(10,278,846)	(6,093,539)	(4,254,683)	-	(53,905,290)
Depreciation	(2,518,869)	(2,635,161)	(1,354,600)	(1,300,757)	-	(7,809,387)
Impairment	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-
As At 30th June 2022	(35,797,091)	(12,914,008)	(7,448,139)	(5,555,440)	-	(61,714,677)
Depreciation	(1,889,152)	(4,193,522)	(3,284,136)	(1,491,764)	-	(10,858,574)
Disposals	-	-	-	-	-	-
Impairment	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-
As at 30th June 2023	(37,686,243)	(17,107,529)	(10,732,275)	(7,047,204)	-	(72,573,250)
Net Book Values						
As at 30th June 2023	5,667,455	27,489,978	6,827,748	13,216,263	10,298,322	63,499,767
As at 30th June 2022	7,556,607	31,417,118	8,880,684	11,934,108	-	59,788,418

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Notes to the Financial Statements (Continued)

20. Intangible Assets

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Cost		
At beginning of the year	3,964,399	3,964,399
Additions	-	-
At end of the year	3,964,399	3,964,399
Additions—internal development	-	-
At end of the year	3,964,399	3,964,399
Amortization and impairment		
At beginning of the year	1,765,269	1,215,487
Amortization	439,826	549,782
At end of the year	2,205,095	1,765,269
Impairment loss	-	-
At end of the year	2,205,095	1,765,269
NBV	1,759,304	2,199,130

21. Trade and Other Payables

Description	2022 - 2023		2021 - 2022	
	Kshs		Kshs	
Trade payables	9,138,560		7,855,399	
Provision for Audit fees	650,000		650,000	
Gratuity	4,940,173		12,474,567	
Total Trade and other payables	14,728,733		20,979,966	
Ageing analysis: (Trade and other payables)	2022 - 2023	% of the Total	2021 - 2022	% of the Total
Under one year	1,663,710	54.25%	14,242,075	67.88%
1-2 years	6,737,891	0.00%	-	32.12%
2-3 years	6,327,448	45.75%	6,737,891	0.00%
Over 3 years	-	0.00%	-	0.00%
Total (tie to above total)	14,728,733	100.00%	20,979,966	100.00%

(The retention of Kshs. 6,737,891 is due to refurbishment works by Kenya Prisons on 14th floor, KNATCOM – UNESCO offices in NBK Building)

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Notes to the Financial Statements (Continued)

22. Deferred Income

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Deferred income at the beginning	0	0
Donor funds (UNESCO)	24,341,172	-
Amount Utilized transferred to income statement	(19,390,239)	-
Total Deferred income	4,950,933	0

This is a conditional grant that has not been realized during the financial year

23. Cash Generated from Operations

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Surplus for the year before tax	4,653,569	23,281,563
Adjusted for:		-
Depreciation	11,298,400	8,359,169
Non-cash grants received	-	-
Contributed assets	-	-
Impairment	-	-
Gains and losses on disposal of assets	-	-
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
Working capital adjustments		
Increase in inventory	(5,756,173)	(1,754,708)
Increase in receivables	(27,596,771)	25,142,518
Increase in long term receivables	-	(42,452.00)
Increase in deferred income	4,950,933	-
Increase in payables	(6,251,233)	(14,421,817)
Increase in payments received in advance	(2,257,582)	297,769
Net cash flow from operating activities	(20,958,857)	40,862,042

Notes to the Financial Statements (Continued)

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.

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:

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Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2023				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	27,747,119	27,747,119	-	-
Bank balances	21,602,516	21,602,516	-	-
Total	49,349,635	49,349,635	-	-
As at 30 June 2022				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	150,348	150,348	-	-
Bank balances	57,131,295	57,131,295	-	-
Total	57,281,643	57,281,643	-	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Commission's statement of financial position).

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 Commission has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Commission has significant concentration of credit risk. 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.

i) 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

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Commission 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.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2023				
Trade payables	650,000	2,400,669	6,737,891	9,788,560
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	4,950,933	4,950,933
Employee benefit obligation - Gratuity	-	-	4,940,173	4,940,173
Total	650,000	2,400,669	16,628,997	19,679,666
As at 30th June 2022				
Trade payables	650,000	467,508	7,387,891	8,505,399
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation - Gratuity	-	-	12,474,567	12,474,567
Total	650,000	467,508	19,862,458	20,979,966

ii) 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.

25. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Commission 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

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Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Transactions with related parties		
a. Grants /transfers from the government		
Grants from national govt	371,285,115	336,271,265
Grants from county government	-	-
Donations in kind	-	-
Total	371,285,115	336,271,265
b. Key management compensation		
Directors' emoluments	9,002,114	17,092,922
Compensation to key management	45,142,570	47,859,294
Total	54,144,684	64,952,216

Contingent Liabilities

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Contingent Liabilities		
ELRC Petition No. E101 of 2020 against the Commission	-	204,040
ELRC Petition No. E156 of 2020 against the Commission	-	206,540
Constitution Petition No. E370 of 2022 against the Commission	216,000	-
ELRC Petition No. E167 of 2022 against the Commission	400,000	-
ELRC Petition No. E015 of 2022 against the Commission	680,000	-
ELRC Petition No. E015 of 2022 against the Commission	275,000	-
ELRC Petition No. E015 of 2022 against the Commission	216,000	-
ELRC Petition No. E015 of 2022 against the Commission	275,000	-
ELRC Petition No. E167 of 2022 against the Commission	400,000	-
Total	2,462,000	410,580

This relates to ongoing and resolved litigations against the Commission

26. Events after the Reporting Period

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

27. 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.

28. Currency

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

29. Other Information

The Commission also operates a Mortgage and Car Loan Scheme. The Scheme is managed by the Kenya Commercial Bank (KCB), KICC Branch. The annual report and financial statements are prepared and presented separately from the Commission's main annual report and financial statements.

The total funds injected to Commission Mortgage and Car Loan Scheme as at 30 June, 2023 is Kshs. 80,000,000. Out of this, Kshs 23,349,607 was remitted to The National Treasury. The Scheme revolving fund relies on the Interests earned on both utilized and unutilized funds and loan repayments by the beneficiaries.

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20. Appendices

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


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)
1.0	Incomplete Refurbishment of Buildings	The contractor (Kenya Prisons) completed the refurbishment works during the financial year under review and handed over the offices to the Commission	Resolved	30 th June, 2023
2.0	Incomplete Asset Register	The Commission has already initiated the tagging of the Assets and completion of the asset register during the financial year under review. The process is ongoing.	Resolved	30 th June, 2023

Guidance Notes:

1. Use the same reference numbers as contained in the external audit report;
2. Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for implementation of each issue;
4. Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

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

Sign:
Date: 21/12/2023

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Appendix II: Projects implemented by the Commission

Projects implemented by the 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)

Status of Projects 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

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Appendix III - Inter-Entity Confirmation Letter



MINISTRY OF EDUCATION

STATE DEPARTMENT FOR BASIC EDUCATION

The **NATIONAL TREASURY** wishes to confirm the amounts disbursed to us as at 30th June, 2023 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kenya National Commission for UNESCO as at 30 June, 2023							
Reference Number	Date Disbursed	Amounts Disbursed by State Department of Basic Education KShs. 371,285,115 as at 30 June, 2023				Amount Received by Kenya National Commission for UNESCO Kshs. 371,285,115 as at 30 th June, 2023 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
FT222171S2LG	5/8/2022	30,380,328	-	-	30,380,328	30,380,328	-
FT22255LJXKB	12/9/2022	30,380,328	-	-	30,380,328	30,380,328	-
FT22279WRP48	6/10/2022	30,380,328	-	-	30,380,328	30,380,328	-
FT22305F0GYW	1/11/2022	30,380,328	-	-	30,380,328	30,380,328	-

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FT22347HLCB8	13/12/2022	30,380,328	-	-	30,380,328	30,380,328	-
FT223638PQFH	29/12/2022	30,380,329	-	-	30,380,329	30,380,329	-
FT23037QYFLX	6/2/2023	30,380,328	-	-	30,380,328	30,380,328	-
FT2308818JBY	29/03/2023	30,380,328	-	-	30,380,328	30,380,328	-
FT23103WSTPN	13/04/2023	30,380,328	-	-	30,380,328	30,380,328	-
FT23153958RP	2/6/2023	24,061,221	-	-	24,061,221	24,061,221	-
FT23174329PF	23/06/2023	24,061,220	-	-	24,061,220	24,061,220	-
F23181YXC9T	30/06/2023	24,061,221	-	-	24,061,221	24,061,221	-
FT2318673BWJ	5/7/2023	25,678,500	-	-	25,678,500	25,678,500	-
TOTALS					371,285,115	371,285,115	

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

Head of Finance & Accounts Department of Kenya National Commission for UNESCO:

Name.....Naomi Muiruri..... Sign



Date 21/12/2023

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Education	5/8/2022	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	12/9/2022	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	6/10/2022	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	1/11/2022	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	13/12/2022	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	29/12/2022	Recurrent	30,380,329	30,380,329	-	-	-	-	30,380,329
	6/2/2023	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	29/03/2023	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	13/04/2023	Recurrent	30,380,328	30,380,328	-	-	-	-	30,380,328
	2/6/2023	Recurrent	24,061,221	24,061,221	-	-	-	-	24,061,221
	23/06/2023	Recurrent	24,061,220	24,061,220	-	-	-	-	24,061,220
	30/06/2023	Recurrent	24,061,221	24,061,221	-	-	-	-	24,061,221
	5/7/2023	Recurrent	25,678,500	25,678,500	-	-	25,678,500	-	25,678,500
Total			371,285,115	371,285,115	-	-	25,678,500	-	371,285,115

