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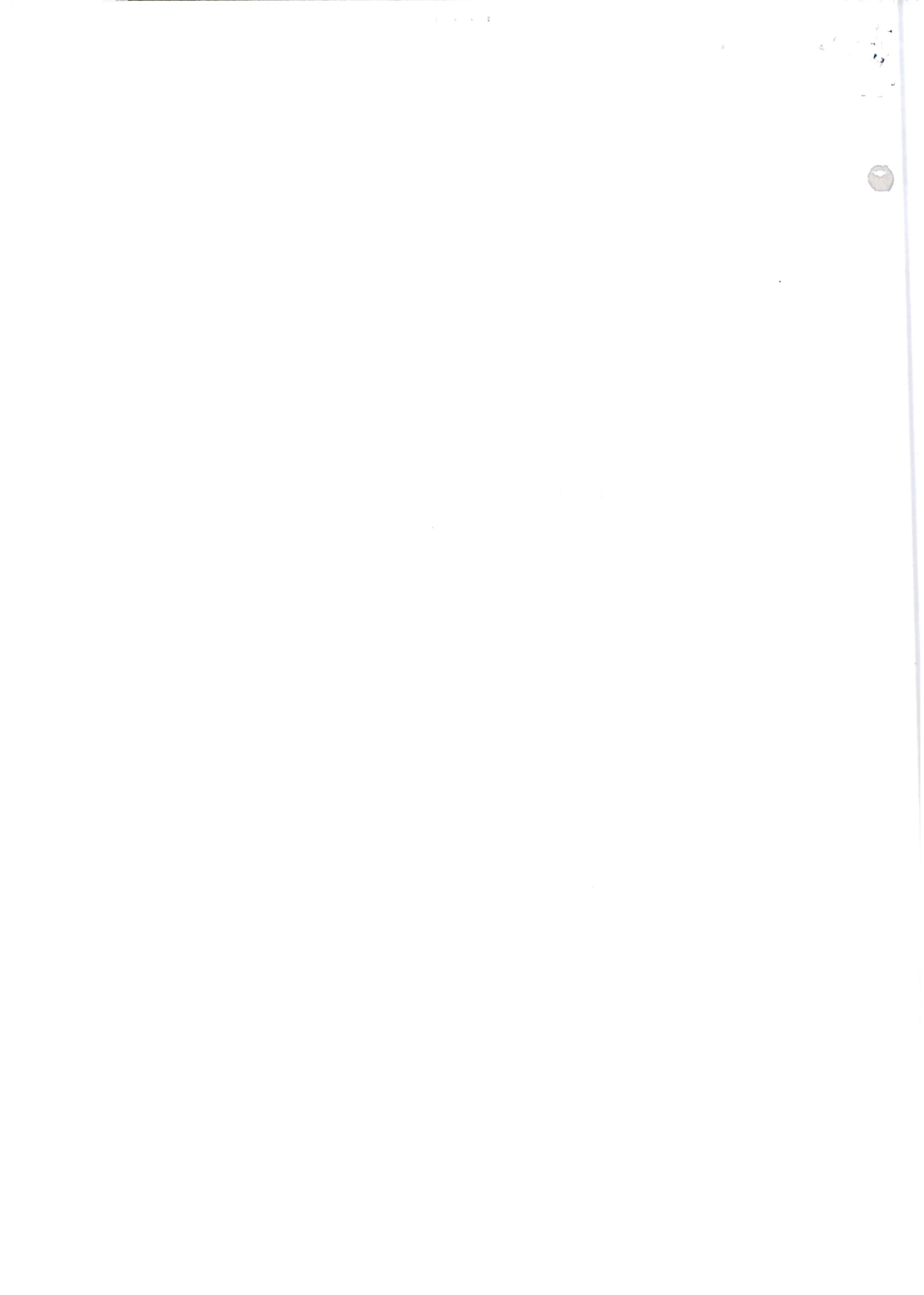
OF

THE AUDITOR-GENERAL

ON

**KENYA NATIONAL COMMISSION FOR  
UNESCO**

**FOR THE YEAR ENDED  
30 JUNE, 2022**



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**KENYA NATIONAL COMMISSION FOR UNESCO  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2022**

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

**Kenya National Commission for UNESCO**  
**Annual Report and Financial Statements**  
**For the year ended 30 June 2022**

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## **1. Key Commission Information and Management**

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### **(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 subsequent to Kenya's Membership to UNESCO on April 7, 1964, as 73<sup>rd</sup> Member and in line with UNESCO's Constitution of 1945. KNATCOM is the focal point for all UNESCO programmes and activities in Kenya. The Commission has a unique role to play 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 25<sup>th</sup> 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 Nation Educational, Science and Cultural Organization (UNESCO) was founded in 1945 after the Second World War to build peace in the world through. 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 its 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 Commission for UNESCO. National commissions for UNESCO through their charter play a

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dual mandate and support implementation of UNESCO programmes and activities at the global and local level. In this regards, 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 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 in charge 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 that deals with research and consultancy, partnerships and resource mobilization and the KNATCOM Resource Centre. Programme and expert committees 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.

**(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.

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

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

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

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

- i. Ensure permanent presence of UNESCO in Kenya;

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- ii. Involve in UNESCO's activities the relevant line ministries, departments, agencies, organizations and individuals dealing in UNESCO's areas of competence;
- iii. Implement UNESCO activities and budgeted programs;
- iv. Disseminate information and innovations on the activities of UNESCO;
- v. Foster liaison between UNESCO and State agencies and organs concerned with Education, Science, Culture, Communication and Information;
- vi. Collaborate with other national Commissions in UNESCO member states, UNESCO headquarters and field offices;
- vii. Coordinate participation in international meetings on education, science, culture, and communication and information;
- viii. Disseminate information on UNESCO prizes and awards to potential candidates and ensure their participation;
- ix. Disseminate information on UNESCO fellowships and study grants to potential applicants and facilitate their participation;
- x. co-ordinate ratification of UNESCO related conventions and protocols;
- xi. Coordinate capacity building in education, science, culture and communication;
- xii. Participate in the formulation of UNESCO's programmes and activities;
- xiii. Participate in mobilization of resources for implementation of UNESCO programmes and activities; and
- xiv. Provide expert advisory service to the government in education, science, culture, and communication and information.

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

**(c) Key Management**

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

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

**(d) Fiduciary Management**

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

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| No. | Designation   | Name  |
|-----|---|---|
| 1   | Secretary General/CEO   | Evangeline Njoka, MBS, PhD, MEd, PGDE, BSc                                      |
| 2   | Deputy Secretary General-Programmes   | James Njogu, HSC, PhD, MPhil, BSc   |
| 3   | Ag. Deputy Secretary General-Research and Resource Mobilization & Director, Social and Human Sciences Programme | Joel Ongoto, PhD, MEd, BEd  |
| 4   | Director, Education Programme   | Ms. Mary Kang'ethe, MEd, Bed  |
| 5   | Ag. Director, Research and Consultancy and Deputy Director, Natural Science Programme                           | Dr. George Eshiamwata, PhD, MSc, BSc,   |
| 6   | Director, Corporate Services  | Mr. David Otiato, CPA (K), MBA, BA  |
| 7   | Ag. Director Culture Programme  | Mr. Julius Mwachunga, MA, MDS, BEd  |
| 8   | Ag. Director Communication & Information  | Ms. Angela Silima, MA, B.Ed   |
| 9   | Manager, Finance  | Ms. Naomi Muiruri, CPA(K), MBA, BCom  |
| 10  | Head of Procurement   | Mr. Kennedy Kiplagat, MSc Proc.& Log, BA, CIPS Level 6, Dip Supplies Management |
| 11  | Ag. Manager, Human Resource & Administration  | Mr. Nicholas Kirwa, IHRM, LLB, HND-HR   |
| 12. | Ag. Manager, Internal Audit & Risk Assurance  | Mrs. Purity Wamuyu, CPA(K), BCOM  |

**(e) Fiduciary Oversight Arrangements**

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

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

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**(f) KNATCOM Headquarters**

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

**(g) Our Contacts**

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

**(h) Our Bankers**

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

**(i) Independent Auditors**

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

**(j) Principal Legal Adviser**

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

**2. The Board of Directors**

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**Dr. Misigo Amatsimbi**

**Board of Commission Chair**

**DoA: 24<sup>th</sup> June 2019 to 23<sup>rd</sup> June 2022**

**Date of Birth:** 18<sup>th</sup> August, 1967

**Chairperson:** Kenya National Commission for UNESCO

Dr. Misigo Amatsimbi, holds PhD, MA and BA from the University of Nairobi and has undertaken several governance courses from various institutions. His work experience spans over twenty years in different spheres.

He has been a university lecturer for twenty-four years and been involved in research, administration, consultancy and PhD/MA thesis supervision and publishing. He has also undertaken several responsibilities at national level which include being a member of the taskforce that drafted the National Lottery Bill, made Amendments to the Betting Lotteries and Gaming Act, CAP 131 Laws of Kenya prepared a draft National and Gaming Policy (2011-2012) and appointed as Board Member, Kenya National Library Service Board (2012-2014). Dr. Misigo, has also been Chairperson, Governing Council (Board) of Multimedia University of Kenya (2013-2017); Chairperson, Taskforce on Devolution Policy that was mandated to develop Kenya's National Policy on Devolution (2015-2017). Currently, he is serving as thematic head, Conflict and Peace Studies Unit and Senior Lecturer, Department of History and Archaeology, University of Nairobi.

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**Prof. Collette A. Suda, PhD, FKNAS, CBS**  
Chairperson, Governance, Strategy and Programmes  
Committee

**DoA: 12<sup>th</sup> February 2021 – to date**

**Date of Birth: July 1957**

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Prof. Collette A. Suda, PhD, FKNAS, CBS, is currently the Principal Secretary (PS), State Department for Gender, Ministry of Public Service and Gender. She is the former Chief Administrative Secretary (CAS) and PS, State Department for University Education and Research, Ministry of Education; CAS, Ministry of Energy; Principal Secretary for University Education, Ministry of Education; Principal Secretary, State Department for Science and Technology, Ministry of Education; Secretary for Gender and Social Development, Ministry of Gender, Children and Social Development; Director, Institute of African Studies; and Director, Board of Common Undergraduate Courses, University of Nairobi.

She also served as an external examiner, member of the National Commission on Gender and Development as well as the Advisory Board of Women Enterprise Fund, Ministry of Gender, Children and Social Development. She is currently the Chairperson of the Governing Board of African Institute for Capacity Development (AICAD).

Prof. Suda, a full Professor of Sociology at the Institute of African Studies, University of Nairobi, is a Fellow of the Kenya National Academy of Sciences (FKNAS). She has a PhD in Rural Sociology, M.Sc. in Rural Sociology and M.Sc. in Community Development from the University of Nairobi. Prof. Suda has extensive research experience as principal investigator in gender, family studies, social change and sustainable rural development. She has published widely in international scholarly and peer 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”.

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**Prof. Grace Bunyi**

**Date of Birth: 19<sup>th</sup> October 1949**

**Chair, Finance and Resource Mobilization Committee**

**DoA: 12<sup>th</sup> February 2021 – to date**

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**Prof. Grace Bunyi** holds a PhD degree in curriculum studies with a focus on language in education from the University of Toronto, Canada, a master's degree in Teacher Education from Kenyatta University and BA degree, Education Option from University of Nairobi.

Prof Bunyi is a career lecturer and researcher at Kenyatta University. She has also undertaken many education consultancies for local and international organizations and agencies. She is currently serving as Registrar Corporate Affairs, Kenyatta University; Chair, Department of Education Management Policy and Curriculum Studies; and Coordinator of the Post Graduate Diploma in Education and Content Enhancement Programmes. She is also the Chairperson and Board Member of the Women Educational Researchers of Kenya (WERK) and is a member of the Governing Council of Kiriri Women's University of Science and Technology.

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**Mr. Patrick Ochich**

**Chair, Audit, Risk and Compliance Committee**

**DoA: 12<sup>th</sup> February 2021 – to date**

**Date of Birth: 9<sup>th</sup> October, 1959**

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**Mr. Patrick Ochich** holds a M.Ed degree in Measurement and Evaluation (UoN) and B.Ed. He has attended training at the Kenya School of Government for Strategic Leadership Development (SLDP) and Senior Management (SMC). Internationally, he trained at the University of Cambridge Assessment Network in the United Kingdom on Public Examinations Development and Administration.

Mr Ochich has worked for over twenty-five years (25) and currently, is the Director, Test Development at the Kenya National Examinations Council, where he has worked since August 2015. He has served in the Teachers Service Commission for 17 years, where he held various positions in several high schools and national polytechnics. He has also served as a Senior Research Officer at the Kenya Institute of Curriculum Development and has participated, facilitated and presented papers in local and international educational assessment workshops and conferences.

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**Mary Cheptum Rotich (Mrs)**

**Chair, Human Resource and Establishment Committee**

**DoA: From 12<sup>th</sup> February 2021 to 30<sup>th</sup> June 2022 on retirement from service**

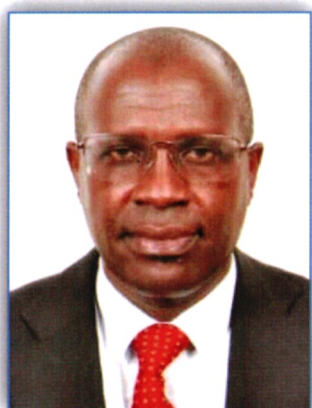
**Date of Birth: 16<sup>th</sup> August, 1962**

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**Mrs. Mary Rotich** holds a Master of Education degree in Management and Policy Studies from the University of Bristol (UK); Bachelor of Education degree from Kenyatta University; Certificate in Leadership in Information Communication Technology from Global e-School and Community Initiative (GESCI). She has undertaken local and international trainings in: Strategic leadership, Change Management, Risk Management among others including Corporate Governance, and Emotional Intelligence.

Mr. Rotich has thirty-three (33) years of work experience in the teaching service, with 23 years at management level, having risen through the ranks from a high school teacher and later joined the Teacher Service Commission Secretariat. Currently serve as the Director in charge of Field Services responsible for the implementation of the Commission's decentralized functions. She has participated in the Commission's policy development, negotiations, budgeting, and strategic planning throughout the years. As part of work, she served as a Council member of a university and an alternate board member representing the Teachers Service Commission. She is also a member of Kenya Association for Public Administration and Management (KAPAM).

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**Dr. Kiprop Lagat**

**Alternate Member**

**DoA: 12<sup>th</sup> February 2021 – to date**

**Date of Birth: 31<sup>st</sup> July 1970**

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Dr. Kiprop Lagat is the Director of Culture in the Ministry of Sports, Culture and Heritage. He holds a PhD in Anthropology, master's degree in Museology from the University of East Anglia, United Kingdom and bachelor's degree in Anthropology from the University of Nairobi.

Dr. Lagat has over twenty years of experience in the heritage sector and has participated in numerous projects focused on the research, documentation, preservation and curation of cultural practices and their associated heritage collections. He has previously worked as the Assistant Director in charge of the Nairobi National Museum and as a Principal Research Scientist in the Department of Cultural Heritage at the National Museums of Kenya. As Director of Culture, his responsibility is mainly to coordinate policies and programmes aimed at the preservation, promotion, and

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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.

Dr. Langat has also served in leadership roles. Between 2016 and 2017, he served as an Alternate Board Member of the National Museums of Kenya and is currently a Council Member of the Kenya Cultural Centre. He is also a previous Committee Member of the International Council of Museum's Committee for Collecting (ICOM – COMCOL).

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**Dr, Sylvester Ohene Mulambe**

Alternate Member

**DoA: From 12<sup>th</sup> February 2021 to December 2022**

**Date of Birth: 3<sup>rd</sup> March 1962**

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Dr Sylvester Ohene Mulambe, hold a Doctor of Philosophy (Education Administration) degree from Moi University (2017), a Master of Philosophy (Education Administration and management) from Moi University (2010), and BED 2<sup>nd</sup> class honours specializing in chemistry and biology subjects. Dr. Mulambe has attended several trainings which includes: Transformational leadership course at Kenya (May 2017), and Strategic Management Leadership course both at Kenya School of Government (June 2011) among others including Result Based Management by KESI (5-5-06) Tom Mboya Labour College.

Dr. Mulambe has also publishes in international journal. Some of his publication includes: School factors influencing the adoption of Physics SMASSE teaching skills by Physics Teachers in Secondary schools in Kenya. (American Scientific Research Journal for Engineering, Technology and Sciences (ASRJETS) 2017, Teacher factors influencing the adoption of Physics SMASSE teaching skills by Physics Teachers in Secondary Schools in Kenya. (IISTE-Journal of Education and practice) 2017 and Role of leadership in performance of primary schools in Kenya; A case of Mombasa district.(Asian society of business and commerce research ,Vol. 2, Issue no 3;Nov 2012( pg21-36). Dr. Mulambe work experience span over 30 years starting as a high school teacher in 1995, assistant lecturer, inspector of schools, education office, to deputy director of education (directorate of policy, partnerships and east African community affairs) raising through the ranks to the current job since 2019 as Director Policy, Partnerships and East African Community Affairs at the ministry of education



**Mr. Andrew Nyawango Opiyo**

Alternate Member

**DoA: 12<sup>th</sup> February 2021 – to date**

**Date of Birth: 27<sup>th</sup> December, 1967**

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

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**Dr. Kennedy O. Pambo**

Alternate Member

**DoA: 12<sup>th</sup> February 2021 – to March 2022**

**Date of Birth: 1<sup>st</sup> June, 1984**

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Dr. Pambo holds MSc and BSc degrees from the University of Nairobi, PhD degree in Agricultural and Applied Economics from Jomo Kenyatta University of Agriculture and Technology and an Advanced Certificate in Public Policy Analysis, jointly by the Kenya School of Monetary Studies and Strathmore Business School. He has also undertaken several governance and professional courses from various institutions, including Senior Management Course, Capital Markets Professional Certificate Course,

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International Central Banking Course, Effective Oversight of Financial Markets Infrastructures, Trade Policy Analysis with a Focus on CGE Modelling, Macro-Fiscal Analysis and Time-Series Forecasting.

Dr. Pambo is a financial services sector expert and Senior Economist at the Directorate of Budget, Fiscal and Economic Affairs at the National Treasury and Planning. Currently, Dr. Pambo is serving as a joint Secretary to the Taskforce mandated to operationalize the Social Protection Fund for Kenya, in response to the social security challenges that include, providing disability coverage, family benefits, and protection of households from absolute poverty. He is also a joint Secretary to the Inter-agency Taskforce that has been mandated to operationalize the Land Settlement Fund for Kenya, mainly to facilitate direct support for equitable human resource development, provide special programmes in support of the landless poor and the poor who are vulnerable and excluded from economic development and involve the private sector actively as partners of economic growth and nation building. Moreover, Dr. Pambo is a joint Secretary to the Interagency Taskforce which is mandated to operationalize the Biashara Kenya Fund by consolidating all other national affirmative action Funds to increase efficiency, resolve overlaps, duplication and or contradictions in the mandates of the consolidated Funds and to achieve economies of scale. Finally, Dr. Pambo is a Member of the Taskforce on Disaster Risk Management which is currently developing Kenya's Disaster Risks Financing Strategy to provide effective and reliable funding during emergency response. He has vast experience in public finance management and policy and is well published in his areas of expertise.



**Ms. Evelyne Owoko**

Alternate Member

**DoA: May 2022**

**Date of Birth: 28<sup>th</sup> August 1968**

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**Background**

Ms. Owoko holds Masters in Educational Planning and Administration. She taught in secondary schools from 1993-1998. She joined the Ministry of Education from 1998 to date,

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**Mr. Abraham Ondeng, OGW**

Alternate Member

**DoA: 10<sup>th</sup> March 2022 to date**

**Date of Birth: 30<sup>th</sup> November 1969**

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Mr Abraham Ondeng' is a Senior Deputy Secretary at the National Treasury in Administration. He has over 20 years' experience in Administration and Management. He oversees the Government motor vehicle leasing programs, among others.

Mr Ondeng' holds a Master's Degree in Project Planning and Management from University of Nairobi, MBA from ESAMI. He has also 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 and now at KNATCOM.



**Dr. Evangeline Njoka, MBS**

Date of Birth: 3rd June, 1960

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**Dr. Evangeline Njoka** holds a PhD degree in Education from Durham University, United Kingdom; Master's 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-four year's professional experience. She has served as a secondary school teacher under Teachers Service Commission and rose to become head of two secondary schools. She is currently serving as the Secretary General/CEO, Kenya National Commission for UNESCO. She has also published widely and presented many papers internationally, regionally and locally.

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**3. Management Team**

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



**Dr. James G. Njogu, HSC,**  
PhD, MPhil, BSc  
Deputy Secretary General –  
Programmes



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



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



**Dr. George Eshiamwata,**  
PhD, MSc, BSc  
Ag. Director, Research and  
Consultancy &  
Deputy Director – Natural  
Sciences



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

**Kenya National Commission for UNESCO**  
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**Ms. Angela Silima,**  
MA, B.Ed  
Ag. Director, Communication  
& Information Programme



**Mr. David Otiato,**  
CPA, MBA, BA  
Director, Corporate Services  
Upto February 2022



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



**Ms. Purity Wamuyu,**  
BCom, CPA  
Ag. Manager, Internal Audit  
& Risk Assurance  
Up to June 2022



**Mr. Kennedy Kiplagat,**  
MSc Proc.& Log, BA, CIPS  
Level 6, Dip Supplies  
Management  
Senior Officer, Supply Chain  
Management



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

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*Note: The CEO and the Commission's Secretary will feature both under the 'Board' and 'Management'.*

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#### **4. Ag. Chairpersons Statement**

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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 30<sup>th</sup> June 2022. The Board thanks the management for preparing this report and financial statements and note that they are prepared in full compliance with International Public Sector Accounting Standards (IPSAS) and as guided by the Public Sector Accounting Standards Board.

As it has been the case, the Board is committed to ensuring the Commission effectively articulate all the functions as provided in the KNATCOM Act 2013. Indeed, during this reporting period, the Commission was able to undertake activities aligned to; the mandate of the Commission and the Strategic Plan 2019-2024, the Government Big Four Agenda and Vision 2030, the Africa Agenda 2063, and SDGs despite COVID-19 challenges. These activities are aimed at promoting education and science for peace and sustainable development; standards and best practices on inclusive social development, intercultural dialogue and ethical principles; heritage and creativity for peace and sustainable development; and freedom of expression, media development, and access to information and knowledge. The Commission was also involved in activities aimed at enhancing its visibility. To support the generation and mobilization of more financial resources, relevant policies were developed. For efficient and effective implementation of these activities, the Commission undertook corporate management activities that included addressing human resource capacity with the recruitment of nineteen staff to replace those that had left the Commission through natural attrition, infrastructural development in particular refurbishment of 14<sup>th</sup> floor which include a modern Resource

Centre, and improvement of operating procedures under business process re-engineering, and modernizing the Information Technology infrastructure. Among the key milestones attained during the reporting period was the mid-term reviews of the Commission's strategic plan 2019-2024 which was validated through a stakeholder's conference in May 2022. In line with the approved Human Resource Instruments approved in August 2019, the Commission recruited nineteen staff to replace those who had left through natural attrition. This is a key milestone as it addressed understaffing which even after recruitments remains a major challenge to achieving optimal performance. The Commission has continuously from 2019/2020 improved performance contract scores which imply enhance compliance and implementation of core mandate.

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The Board is pleased that the Commission has made tremendous progress in the implementation of the Strategic Plan 2019-2024 by embracing technology for virtual engagement, among other innovative means to reach stakeholders. This was mainly as a result of the challenges brought by the COVID-19 pandemic. The Commission adopts a strategic approach to stakeholder involvement and embraces working closely with both international, regional, and national stakeholders, to deliver on the Commission's mandate. This is done through an inbuilt mechanism of Programme and Expert Committees as well as collaborative engagement with Ministries, Departments and Agencies, County Governments, UNESCO Regional Office, UN agencies, global network of National Commissions for UNESCO and other partners. KNATCOM continues to enjoy a mutual and cordial relationship with stakeholders and is proactive in adhering to the Commissions Citizen Service Deliver Charter and the ISO Quality Management Systems (QMS) for quality services. In addition, the Commission is at the tail in acquiring certification for the Information Security Management System (ISMS) which is expected in the next financial year 2022/2023.

Despite the many achievements realized during the reporting period, KNATCOM faced challenges key among them the understaffing. This has affected effective implementation of the Commission's mandate as envisaged. In addition, it has continued to operate from rented premises increasing operation costs. It is therefore the desire of the Commission to develop its own offices on government land a request that has already been communicated to the Cabinet Secretary Ministry of Education. By operating from own premises, the Commission will substantially reduce its operational costs and enhance programme implementation.

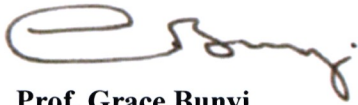
It is now seven (8) years since the Commission was established by an Act of Parliament in 2013 which means it is still young and struggling to reach its optimal operational level. Currently, after recruitment of nineteen (19) staff the number has increased from thirty-six (36) to fifty-five (55) staff members out of the proposed ninety-four (94), according to the approved staff establishment. As a result of this, several critical offices are not operational, which limits delivery of services and meeting of critical legal requirements in line with Commission's mandate. For instance, the Commission has only one internal auditor, one procurement officer and one legal officer. The Board of the Commission is addressing this challenge by engaging the relevant offices including Treasury to approve and provide budgetary allocation for employment of critical staff prioritized through a five years' implementation plan/matrix of the approved human resource instruments.

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

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Finally, the Board reiterate its commitment to its oversight role, and appreciate the support received from the Secretary General/CEO, the KNATCOM Management team and staff of the Commission for efficient and effective delivery of services.



**Prof. Grace Bunyi**  
**Ag. Chairperson of the Board**

## **5. Report of the Chief Executive Officer**

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Dear KNATCOM Stakeholders,

The Management of the Kenya National Commission for UNESCO is delighted to present this Annual Report and Financial Statements for the financial year ending 30<sup>th</sup> June 2022. This annual report and the financial statements for the financial year ending June 30<sup>th</sup>, 2022, have been developed in compliance with Public Finance Management Act, 2012. This report of the Secretary General who is the Chief Executive Officer (SG/CEO) highlights key activities, successes, challenges faced, and proposes a way forward and future of the Commission.

Kenya National Commission for UNESCO (KNATCOM) plays a unique and critical role of strengthening the foundations of lasting peace, sustainable development, and intellectual collaboration. It does this through Programmes that are aligned to UNESCO areas of competence namely, education, natural sciences, social and human sciences, culture, and communication and information.

During the reporting period KNATCOM has been able to achieve its mandate through intellectual collaboration and partnership with various stakeholders. In the performance of its functions, KNATCOM ensured that Kenya maximized and accrued benefits from its membership to UNESCO. The Commission implemented programmes geared towards achievement of peace and sustainable development, the Big Four Agenda, Vision 2030, Africa Agenda 2063, and Sustainable Development Goals. As part of enhancing efficiency in service delivery, KNATCOM adhered to the Quality Management System (QMS) modelled on the ISO 9001:2015 International Standard certification acquired in 2019 and maintained through the reporting period. This certification was also reviewed and renewed during the reporting period. The Commission also implemented activities to support certification process under ISO 27001:2013 International Standard which addresses issue of Information Security Management Systems (ISMS) and is expected to be finalized in the financial year 2022/2023.

In its service to Kenya, the Commission undertook core mandate activities through two directorate namely, the directorates of programmes, and the directorate of 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 values, attitudes and behaviours that empower learners to be proactive contributors to a more just, equal, peaceful, and sustainable society. The education programme activities were guided by the education objectives as set out in the KNATCOM Strategic Plan, Big 4 Agenda, Nation Education Sector Plan (NESP 2018-2022) and other national strategy instruments. During the reporting period, the programme implemented activities aimed at promoting peace through quality and inclusive education for sustainable development. Several activities were carried out in collaboration with development partners who included UNESCO, UNICEF, life skills promoters, girl child network and Ministry of Education.



*Learners from sampled schools in Kajiado and Narok Counties undergoing career mentorship at the Kenya Education Management Institute, - a mitigation measure against FGMC-10<sup>th</sup> -13<sup>th</sup> December 2021*

The strategic objective of Education Programme was to promote Education for peace and sustainable development. In order to achieve this objective, five strategies were applied which included: Championing responsible Global citizens through institutions of learning; Fostering quality inclusive and lifelong learning for all; Knowledge generation and management to advocate for and inform policy development; Enhancing the implementation Education agenda 2030 & Continental Education Strategy for Africa (CESA 2016-25) and Promoting Intellectual Collaboration nationally, regionally & globally .

Key activities included: building capacity on Gender Responsive pedagogy to selected 40 teachers as well as career mentorship to selected 60 learners from selected schools in Kajiado and Narok counties; capacity building for education officers, institutional

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administrators, & Associated Schools Project Network (ASPnet) patrons on peace, Global Citizenship Education (GCED) & Education for Sustainable Development (ESD); monitoring of implementation of Global Citizenship Education (GCED) in 12 schools piloting Citizenship education in Baringo county and launching the 12 pilot schools as centers of excellence for GCED; carrying out psychosocial support to mitigate effects of Covid 19 in Nairobi informal settlements whereby 30 teachers were trained including 278 learners and developing measurement and evaluation framework for SDG4 and CESA 2016-25.

To enhance International Collaboration of ASPnet Institutions as one of the objectives of ASPnet, 17 institutions participated in 3 meetings virtually and shared activities with ASPnet institutions in Finland. This activity was carried out in collaboration with ASPnet headquarters in Paris and selected ASPnet institutions from Finland & Kenya.

Three Forums were organized to promote literacy, the teacher at the heart of recovery and mother language during the international days accordingly. Meetings were held to facilitate networking for UNESCO Chairs and UNEVOC centers to enhance collaborative action in resource mobilization and activities implementation.

The Programme participated in the planning of the Conference of Commonwealth Education Ministers (CCEM) which was held in April 2022 at safaripark hotel. The programme also participated in the presummit for Transformative Education which was in preparation for the main summit in September 2022.

***b) Natural Science Programme***

As part of promoting the uptake of Basic sciences, STI and Engineering, under the Natural Science programme, 24 STEM secondary school teachers drawn from across the country were trained in coding, robotics and artificial intelligence. The teachers were able to transfer these skills by training 124 students spread across these schools. During the April 2022 TVET vacation, the programme also trained 31 TVET trainers on use of emerging technologies in pedagogy and nurturing innovation among TVET learners. In collaboration with UNESCO, twelve (12) STEM teachers were trained as Master Robotics and Artificial Intelligence trainers. As part of promoting Science, Technology and Innovation in disaster risk reduction and climate change, the programme developed capacity of 180 participants drawn from Government agencies, County government and other agencies responsible for disaster prevention and management in the use of Artificial Intelligence for Disaster Risk Reduction Chatbot (AI for DRR Chatbot) – a mobile App developed to promote effective ways to real time reporting and management of disasters.



*Figure 1: Participants during the Training on AI4DRR Chatbot training for Coastal region at the Kenya School of Government, Mombasa*

The programme also sensitized 102 Indian Ocean stakeholders on the use of on oceans for sustainable development. A Great Rift Valley aspiring Geopark Management Plan was validated by 40 Geopark stakeholders, and signages for the Amboseli Biosphere Reserve erected at all gates. The programme continued coordinating the process to nominate Mount Elgon Ecosystem as a Transboundary Biosphere Reserve for Kenya and Uganda.



*Figure 2: Participants during a stakeholders' consultative workshop for Mount Elgon Transboundary Biosphere Reserve Nomination process at Skynest Hotel, Kitale*

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

During the reporting period the programme conducted a research study in bioethics targeting the coastal counties of Mombasa, Kilifi, and Taita Taveta and organized two virtual meetings on physical education and sport policy as part of its programme strategy to enhance ethics and sports to foster peace and sustainable development. The programme also facilitated the Ministry of Sports and Heritage and the Anti-doping agency of Kenya (ADAK) to participate in the Conference of Parties to the state parties to the Convention against Doping in Sport held from 26<sup>th</sup> to 28<sup>th</sup> October 2021 at UNESCO headquarters. In promoting best practices for equitable development, the programme conducted the International Day of Peace celebration on 21<sup>st</sup> September 2021, where knowledge was shared on the theme of 2021. This event drew sixty university students from Kenyatta university, university of Nairobi and the Nazarene university. In addition, the programme collaborated with the Education programme in a two-day training workshop for university students on peace building during the 2022 electioneering period with a focus on online strategies to combat fake news. During the reporting period, the programme continued to support Kenya's representative to the Inter-Governmental Council of Management of Social Transformation (MOST) to effectively participate in meeting that were held from 22<sup>nd</sup> to 23<sup>rd</sup> September 2021, 30<sup>th</sup> of November 2021 to 1<sup>st</sup> of December 2021 and another held from 9<sup>th</sup> to 10<sup>th</sup> March 2022. Kenya was elected as the president of the Inter-Governmental Council of MOST until November 2023. Additionally, the SHS programme held an experts' meeting that involved twelve experts to enable Kenya effectively participate in the SHS Commission during the UNESCO General Conference held in November 2021. The programme in collaboration with Nakuru County held a workshop where 30 sports' stakeholders were sensitized on the UNESCO charter of physical education and sport and the UNESCO convention against doping in sports. To enhance Ethics, the commission conducted capacity building training for fifty institutional research ethics committee (IRECs) members where a study held at Egerton University, Njoro. During the same quarter, the programme organized a workshop with an objective to edit and print the integrated contents of UNESCO's General History of Africa where mainstreaming matrices for upper primary and junior secondary school were edited and designed. UNESCO supported the implementation of this activity that was done from 11<sup>th</sup> – 15<sup>th</sup> October 2021 in Ruiru. Cognizant of the need for future literacy and policy development, the programme in partnership with UNESCO Regional Office organized a workshop on inclusive policy lab where UNESCO headquarters conducted a virtual capacity building on 5<sup>th</sup> November 2021 on UNESCO's inclusive policy labs for SHS KNATCOM and UNESCO regional office staff. During the reporting period, the Programme Director was elected by UNESCO member states and chaired the Social and Human Sciences Commission during the 41<sup>st</sup> session of the UNESCO General Conference which adopted *interalia* the recommendations on the ethics of artificial intelligence, the first global standards setter in Artificial Intelligence. Kenya also supported the adoption of the priority Africa strategy 2022-2029 during the general conference. In engaging youth for peaceful and participatory society, the programme nominated and trained one youth to enable him to participate in the UNESCO Youth Forum virtually, thus raising Kenya's profile at UNESCO during the conference. To ensure that more youths are engaged the programme embarked on establishing new UNESCO Clubs, where two UNESCO Clubs were established. The establishments of these clubs necessitated for a capacity building activity where a virtual workshop was organized and held by the commission to capacity build the thirty members of those UNESCO clubs in the second quarter.

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In enhancing ethics, the programme in collaboration with NACOSTI, bioethics experts and the Bioethics Center for Research and Documentation at Egerton university held a capacity building workshop where they capacity built 45 Institutional Research Ethics Committees (IREC) members. The programme conducted a capacity building workshop where 140 youth were trained on the entrepreneurship through the student training in entrepreneurial promotion (STEP4Y) programme targeting counties. The programme in collaboration with Kenya School of Government organized a curriculum development workshop on youth civic engagement, in which youth a facilitators' manual was developed. The programme in collaboration with GIZ, special Olympics Kenya and UNESCO Regional Office for East Africa organized and celebrated the international day for sport for development and peace on 6<sup>th</sup> April 2022. The programme also rganized and carried out a sensitization activity for Hospital Ethics Committee (HECs) where twenty participants were sensitized. During the same quarter the programme in collaboration with UNESCO chair for Future Literacy at Dedan Kimathi University of Technology (DeKUT) organized one workshop which was attended by ten participants with an agenda to develop the strategic plan for the UNESCO Future Literacy Chair at DeKUT.



*Marking the International Day for sports and development on 6<sup>th</sup> April 2022*

***d) Culture Programme***

The overarching strategic objective of the culture programme is to promote awareness and appreciation of heritage and creativity for peace and sustainable development. During the financial year 2021/2022, the Commission conducted capacity building of youth and women groups in Lamu Old Town World Heritage Site on the Management of the Site; 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 and advocacy workshop for stakeholders on the ratification of the 1954, 1970 and 2001 UNESCO Conventions; promoted the visibility of Heritage Sites in Kenya; conducted capacity building of stakeholders on safeguarding, preservation and conservation of heritage in Kenya; sensitized stakeholders on the preservation, documentation and promotion of endangered indigenous languages in Kenya; and supported stakeholder groups/institutions in the management of heritage in Kenya.

The Commission also Promoted intercultural dialogue and rapprochement of cultures by partnering with stakeholders to organize the 2021 Lamu Maulid Cultural Festival and Nairobi national Cultural tourism festival; enhanced capacities for promotion of culture and creative industries by training 100 stakeholders from Dandora and Nakuru County on UNESCO best practices for the promotion of the sector; supported stakeholders to showcase and market their cultural expressions on World Art Day and International Jazz Day; trained 2 cities Nairobi and Nakuru on UNESCO Creative Cities Network (UCCN) and supported Nakuru to apply to successfully join UCCN in December 2021; trained 15 county stakeholders on production of quality cultural statistics based on UNESCO Frameworks for Cultural Statistics and 2030|culture indicators. The Commission in partnership with the University of Nairobi organized a conference themed “survival and promotion of cultural expressions in the digital age” to enhance Intellectual collaboration; participated and presented papers at two stakeholder conferences, one organized by Kenya Institute for Public Policy Research and Analysis (KIPPRA) themed “Foundations for sustainable transformation” and the other by Ministry of Culture on “Access and fair benefit sharing from use of indigenous knowledge and cultural expressions”. Finally, the commission participated at several UNESCO international culture meetings and conferences to learn and share knowledge on best practices for protection and safeguarding of cultural heritage and fostering of creativity.



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

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

In the financial year 2021/2022 the Communication and Information Programme implemented various activities in line with the approved programme work plan. The programme was able to train a total of 70 media professionals on the UN Plan of action on the safety of journalists and the issue of impunity; co-organized different forums on freedom of expression, access to information and media development including World Radio Day and World Press Freedom Day celebrations; built capacity of 32 community media workers in editorial formatting and content development; through the support of UNESCO and Government of Japan, conducted capacity building for 90 teachers and students on mobile application development; conducted capacity building of 25 preservation professionals on preservation of documentary heritage; co-ordinated identification of documentary heritage in ten counties (Memory of the World); and engaged in forums to promote international cooperation in the field of Communication and Information.



*From right to left; DSG Programmes Dr Njogu, Board Chair Dr Misigo Amatsimbi, CIPEC Chair Ms. Judy Munyinyi Expert Committee Members and KNATCOM Staff during CIPEC Induction in Naivasha*

### ***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***

The Department operationalized the Research and Consultancy policies including developing Standard Operating Procedures for the Journal, Research and Consultancy processes, dissemination of awards, fellowships, grants and awards. During the same period, the Department published the inaugural issue of the Journal of the Kenya National Commission for UNESCO, which was launched during a colourful ceremony in the presence of KNATCOM stakeholders and covered widely in the media. Over 450 copies of the journal were distributed to various institutions and libraries. One proposal was submitted for funding and one consultancy bid submitted for consideration by a potential client. To promote the uptake of funding and fellowships opportunities by Kenyans, the Department disseminate 26 calls for proposals, grants, fellowships and award.



*Dr Evangeline Njoka, SG/CEO KNATCOM flanked by the Chair of the Board Dr Herbert Amatsimbi, Prof. Fatuma Chege, PS State department for Curriculum Reforms and Implementation and a Representative of the CS, Ministry of Education during the KNATCOM Journal launch*

**b) Partnership and Resource Mobilization**

During the reporting period the department was able to draft the KNATCOM Resource Mobilization Policy and which is being validated before approval by the Board. The department also held negotiation meetings with various partners for possible collaboration, some of these partners include organizations in the public and private sector. They include the Ministry of Education, The national Treasury, Industrial Promotion Services (IPS), the World Vision, GIZ, UNESCO headquarters, UNESCO Regional Office for Eastern Africa, Research Education Development Trust, UNICEF, UN Habitat, Chinese Ambassador to UNESCO, the French Institute for Research and Development country representative and Vijana Amani Pamoja. The department also organized a virtual meeting targeting KNATCOM staff on partnerships and resource mobilization. During the reporting period the department was able to participate in the Kenyatta University International Business Research and Industrial Conference (IBRIC) where various partners were engaged. A list of possible donors in UNESCO areas of competence was developed and shared with departments. The department engaged GIZ which

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led to KNATCOM invitation to participate in the European Development Days 2022- global gateway meeting on building sustainable partnerships for a connected world that was held in Brussels from 21<sup>st</sup> to 22<sup>nd</sup> June 2022. The department was also able to develop SOPs for partnerships and resource mobilization department to guide activities of the department and the departmental risk register and Risk Action Plan



*Dr. Joel Ongoto Ag. Deputy Secretary General Research and Resource Mobilization receiving Ms. Dominique Dumet from IRD*

**c) Resource Centre**

The Resource Centre endeavours to use appropriate technologies to ensure effective and efficient service delivery. During the Financial year 2021-2022, the Commission installed and implemented KOHA Library system in the Resource Centre. This innovation was disseminated to Ministries, departments and state agencies for replication. Resource Centre staff was trained on its use. Further, staff and interns were trained on the use of the Online Public Access Catalog (OPAC). A barcode printer, barcode scanner and barcode rolls were purchased to facilitate efficient use of the KOHA Library system. The processing of the print information materials is ongoing. The Commission also purchased Sixty-four (64) titles of books on mother-language (a few languages) and a children's collection to ensure that the collection continues to suit the information needs of the users.

***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 Commission spearheaded the recruitment of 17 additional new staff. This was a milestone step in alleviating the understaffing problem in the Commission. In addition, 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 28 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.

***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 to guide the operations of the division and of the Commission. This Financial Statement has been 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.

***Corporate Communication Division***

During the reporting period the Corporate Communication Division spearheaded revision of the Customer Service Delivery Charter and related Standard Operation Procedures (SoPs). The division was instrumental on designing and printing material such as banners, brochures among others including publications, development of mainstream media materials, and posting visibility material on social media and the KNATCOM website.

***Corporate Strategy and Planning Department***

The department was established during the review period financial year 2021/2022 to ensure that the Commission adopts and implements effective corporate strategies, strategic policy formulation and implementation, budget management, quality assurance, risk management coordination, performance management, monitoring and evaluation of projects and intellectual property management.

***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 and approval to recruit for replacement of staff who have left the Commission through natural attrition during the reporting period.

***Supply Chain Management Division***

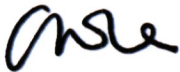
The main objective of the Supply Chain Management Division is to enhance efficiency and effectiveness of the Commission's operations in delivering its mandate through timely and optimal procurement of goods, services and works and as guided by the Public Procurement and Asset Disposal Act, 2015 and Regulations, 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.

The greatest challenge that faced the Commission was COVID-19 pandemic which greatly and adversely affected implementation of the Commission activities. The other major challenge was failure of the Commission to replace staff who had exited the Commission. This challenge was addressed and sorted toward the end of the financial year 2021/2022 which also recorded decrease in covid-19 atrocities. The other challenge is the limited budgetary allocation despite its broad mandate. However, KNATCOM has prioritized its activities to ensure that only the most critical activities are undertaken.

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



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

**6. Statement of Performance against Predetermined Objectives for Financial Year 2021/2022**

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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 Commission's performance against predetermined objectives. KNATCOM had eight (8) strategic issues within the Strategic Plan for the Financial Year 2019/2020- Financial Year 2023/2024 during the reporting period. These issues are as follows:

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

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

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

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

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

**Issue 6:** Low visibility.

**Issue 7:** Inadequate financial resources.

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

KNATCOM developed its annual work plans for the reporting period based on the above 8 issues. Assessment of the Commission's performance against its annual work plan was done on a quarterly basis. The Commission achieved its performance targets set for the Financial Year 2021/2022 period for its 8 strategic issues, as indicated in the table below:

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**Education Programme**

| <b>Strategic Issue</b>  | <b>Objective</b>  | <b>Key Performance Indicators</b>   | <b>Activities</b>  | <b>Achievements</b>  |
|---|---|---|--|--|
| Inadequate mechanisms for promoting quality and inclusive education for peace and sustainable development | Champion responsible Global citizens through institutions of learning | Number of education officers, institutional administrators and ASPnet patrons capacity built    | Conduct capacity building for education officers, Institutional administrators and ASPnet patrons on Peace, GCED and ESD | Trained 50 secondary school teachers on GCED   |
|   |   | 12 Schools in Baringo County Monitored on Implementation of Global Citizenship Education (GCED) | Monitor implementation of GCED in Baringo County pilot schools   | 100 copies of citizenship learner activity book<br>Monitoring visits 12 schools piloting Citizenship education<br>1 day meeting to launch 12 pilot schools as centres of excellence for GCED |
|   |   | Number of Patrons trained   | Conduct capacity building for education officers, Institutional administrators and ASPnet patrons on peace, GCED and ESD | 47 Patrons capacity built  |
|   | Foster quality inclusive and lifelong learning for all                | No. of Teachers Trained   | Train 40 teachers in Narok and Kajiado on gender responsive pedagogy   | 40 teachers reached from 20 schools in Narok and Kajiado.  |

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| Strategic Issue  | Objective | Key Performance Indicators   | Activities   | Achievements   |
|--|-----------|--|--|--|
|  |           | No. of Learners mentored on career   | 60 learners visits to institutions of higher learning on career mentorship                           | 60 learners reached on career awareness from 3 schools from each of the two counties.                          |
|  |           | No. of Teachers Trained  | Build capacity of teachers and learners in Mukuru informal settlements on Psychosocial Support (PSS) | 30 teachers trained  |
|  |           | No. of Learners reached  |  | 278 pupils reached with PSS  |
|  |           | Number of symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas organized | Organize symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas    | 2 forums held (100 university students trained)  |
| Foster Quality and Inclusive Lifelong Learning for all |           | Teacher training on psychosocial interventions   | organize symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas    | 160 teachers Trained on psychosocial interventions   |
|  |           | Number of symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas organized | organize symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas    | 100 learners reached with psychosocial interventions   |
|  |           |  |  | 1 forum held during the International Mother Language Day to promote Mother Language as a UNESCO thematic area |

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| Strategic Issue | Objective   | Key Performance Indicators   | Activities  | Achievements   |
|-----------------|---|--|---|--|
|                 |   | 80 stakeholders engaged during the World Teachers Day (At KU and KICD) | Hold World teachers day on 5 <sup>th</sup> October, 2021 in collaboration with TSC, MOE Kenya University and other key stakeholders             | 200 Stakeholders reached during the World Teachers Day held at KICD and at Kenyatta University |
|                 |   | 50 Youth empowered with life skills self /management skills            | Train youth in schools on prevention  | 354 boys and girls in Secondary school   |
|                 | Knowledge generation and management to advocate for and inform policy development                             | Hold 2 meetings ,one with UNESCO Chairs the other with UNEVOC centers  | Facilitate networking for UNESCO Chairs and UNEVOC centres to enhance collaborative action (resource mobilization and Programme implementation) | 2 meetings held  |
|                 |   | Number of papers developed in UNESCO thematic areas                    | Develop publications on UNESCO thematic areas   | 3 publications developed   |
|                 | Enhance the implementation Education agenda 2030 and Continental Education Strategy for Africa (CESA 2016-25) | Developed Measurement Framework  | Develop Measurement Framework   | Measurement framework developed  |
|                 | Promote Intellectual Collaboration  | Participate in The 41 <sup>ST</sup> UNESCO General Conference          | To Participate in International Conferences   | Represented Kenya in the Education Commission  |

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| Strategic Issue | Objective                           | Key Performance Indicators   | Activities   | Achievements  |
|-----------------|-------------------------------------|--|--|---|
|                 | nationally, regionally and globally |  |  | Championed Priority Africa Agenda in UNESCO<br><br>Documented lessons from other countries to inform policy |
|                 | <b>Cross-Cutting Issues</b>         | Participate in the International Education conference                | MoE, UNESCO, Directorate of Adult Education, Civil Society |   |
|                 |                                     | Number of Back to office reports detailing good practices for uptake | To promote International collaboration                     | Participated in the presummit for Transformative Education  |

| Strategic Issue | Objective   | Key Performance Indicators  | Activities  | Achievements   |
|-----------------|---|---|---|--|
|                 | Champion responsible Global citizens through institutions of learning | 100 schools from the county reached                                 | Provide Psychosocial support to vulnerable learners in 9 Counties (Bungoma, Garissa, Wajir, Marsabit, Kwale, Nairobi, Isiolo, Baringo, Kilifi | Concept note, workplan developed, funds secured<br><br>5 consultative meetings held                                      |
|                 |   | institutions participating in collaborative activities under ASPnet | Enhance International Collaboration of ASPnet Institutions as one of the Objectives of ASPnet   | 3 meetings virtually held by the institutions to share activities<br>17 institutions from Kenya and Finland participated |

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| Strategic Issue | Objective  | Key Performance Indicators  | Activities  | Achievements  |
|-----------------|--|---|---|---|
|                 |  | Students' participation in International Forums   | Enhance International Collaboration   | Three students from Aspnet Schools made presentations in a two days international forum for students. All the other students and Patrons participated virtually                 |
|                 |  | Engagement of KNATCOM in the preparations, opening and closing ceremonies and the thematic sessions | Organised Global symposium on Ethics Education for Children and Young People        | Participation of CEO in the opening ceremony<br>Organized a workshop on promoting Ethics and education through Government<br>Participated in the development of the declaration |
|                 | Foster quality inclusive and lifelong learning for all | Establish the status of Garissa High school in readiness for the Resource Centre                    | Carry out Needs Assessment for establishment of an Offline Intranet Resource Centre | IEC/ publicity Materials on ethics Education developed<br>Needs assessment Conducted  |
|                 |  | Enhanced capacity of Education stakeholders on UNESCO education thematic areas                      | Hold Forum to observe the International Literacy Day                                | Number of symposia, workshops, forums, seminars, and conferences on UNESCO education thematic areas organized   |

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| Strategic Issue | Objective   | Key Performance Indicators   | Activities  | Achievements   |
|-----------------|---|--|---|--|
|                 |   | <p>Policies and guidelines documented</p> <p>IEC materials on policies and guidelines for PWDs</p>   | <p>National sensitizations and advocacy for developed policy/guidelines on access to information for PWDs</p>   | <p>Documentation of policies and guidelines on access to information for PWDs</p> <p>PowerPoint presentation of the Policies and guidelines</p> <p>IEC materials on policies and guidelines for PWDs developed</p> <p>Draft guidelines developed</p> |
|                 |   | Draft guidelines in place  | <p>Participated in the development of guidelines for health and Education welfare for children of incarcerated parents</p> <p>Hold Forum to observe the International Literacy Day</p>  | <p>Number of symposia, workshops, forums, seminars, and conferences on UNESCO education thematic areas organized</p>   |
|                 |   | <p>Enhanced capacity of Education stakeholders on UNESCO education thematic areas</p> <p>symposia, workshops, forums, seminars and conferences on UNESCO education thematic areas organised</p> <p>Study report in place</p> | <p>organize symposia, workshops, forums, seminars and <b>conferences</b> on UNESCO education thematic areas</p> <p>Carry out research on Responses to Educational Disruption Survey</p> | <p>Planning of the Conference and participating in the planning committees and participated in the conference</p> <p>Data collected and report prepared</p>  |
|                 | <p>Knowledge generation, management, and translation to advocate and inform policy development and implementation</p> |  |   |  |

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| Strategic Issue | Objective | Key Performance Indicators  | Activities   | Achievements  |
|-----------------|-----------|---|--|---|
|                 |           | <p>Research assistants identified and trained</p> <p>Data collection tools in place</p> | <p>Carry out research on Enhancing Psychosocial and Mental health to mitigate effects of COVID 19 on Learners in Primary and secondary schools</p> | <p>21 data collectors interviewed recruited and trained</p> <p>Data collection tools in place</p> |

**Natural Sciences Programme**

| Strategic Issue   | Objective  | Key Performance Indicators   | Activities  | Achievements  |
|---|--|--|---|---|
| <p>Low uptake of STEM subjects, degraded environment and biodiversity loss is a threat to achieving peace and sustainable development</p> | <p>Build capacity to enhance uptake of Basic Sciences, STI and Engineering</p> | <ul style="list-style-type: none"> <li>• Training reports</li> <li>• List of Teachers</li> <li>• List of schools</li> <li>• No. of students trained</li> </ul>                         | <p>i. Conduct capacity building of STEM teachers</p>  | <p>24 STEM teachers trained as master trainers in coding, robotics</p> <p>Over 124 students trained by the teachers on coding</p> <p>It is an ongoing programme that has been boosted by the partnership between UNESCO, CODEMAO (China) and KNATCOM.</p> |
|   |  | <ul style="list-style-type: none"> <li>• Invitation letters for participants and facilitators</li> <li>• List TVETs</li> <li>• Training</li> <li>• Post workshop evaluation</li> </ul> | <p>ii. Conduct capacity building of TVET trainers</p> | <p>31 TVET trainers from TVETs in Nakuru, Kericho, Narok and Baringo Counties trained in emerging technology during a</p>   |

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| Strategic Issue | Objective   | Key Performance Indicators   | Activities  | Achievements  |
|-----------------|---|--|---|---|
|                 | <ul style="list-style-type: none"> <li>•</li> </ul>   |  |   | <p>workshop held at Egerton University</p> <p>This activity made possible through engaging facilitators from Technical and Vocational Education Training Authority (TVETA), Kenya Industrial Research Development Institute (KIRDI), Kenya Innovation Agency (KENIA), African Centre for Technological Studies (ACTS), Medium and Small Enterprises Authority (MSEA) and Kenya Association of Manufacturers (KAM)</p> |
|                 | <p>Promote science for sustainable management of natural resources, disaster risk reduction and</p> | <p>1. Back to office report, 2. Lessons learnt, 3. Country Position paper, 4. Articles in Jarida</p> <ul style="list-style-type: none"> <li>• Draft management Plan</li> <li>• Stakeholder management plan validation workshop report</li> <li>Media coverage clips</li> </ul> | <p>iii) Participate in STEM/STI related international conference/meetings/symposia</p> <p>i) Branding and preparation of the Aspiring Great Rift Valley Geopark for designation of the UNESCO Global Geopark status</p> | <p>Funds for activity ii above was insufficient and hence 300,000 allocated here was combined with 900,000 allocated to TVETs</p> <p>Baringo GRV Management Plan validated by stakeholders</p> <p>Activity involved validation of Baringo Great Rift Valley Geopark Management Plan by over 40 stakeholders, fine-</p>  |

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| Strategic Issue | Objective             | Key Performance Indicators   | Activities   | Achievements   |
|-----------------|-----------------------|--|--|--|
|                 | climate change action | <ul style="list-style-type: none"> <li>• Development and erection of geopark signages</li> </ul>   |  | tuning the draft based on input from stakeholders and a visit to potential geosite   |
|                 |                       |  |  | <p>14 signage erected at 15 geosites within the Baringo Great Rift valley Geopark.</p> <p>Activity involved design and erection of 14 signages through a contract to a service provider and an inspection visit by inspection team led by Procurement Department</p> |
|                 |                       | <p>Number of signages at the biosphere reserves branded</p> <ul style="list-style-type: none"> <li>• Photos of erected signage</li> </ul>  | Undertake the branding of Amboseli Biosphere Reserve   | Signage erected at the six gates to brand Biosphere Reserves and raise visibility of this designation  |
|                 |                       | <ol style="list-style-type: none"> <li>1. Sensitization workshop report</li> <li>2. List of facilitators</li> <li>3. List of participants</li> <li>4. Periodic status review report invoice</li> </ol> | iv) Sensitize communities living around Mt. Kulal Biosphere reserve on resource conservation and utilization | Planning for the activity planned and funds availed but cancelled at the last minute when Marsabit was declared a security operation zone due to insecurity in the region  |

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| Strategic Issue  | Objective | Key Performance Indicators   | Activities  | Achievements  |
|--|-----------|--|---|---|
|  |           |  |   | Deferred due to insecurity but a priority activity in financial year 2022/2023 so that Kenya can submit a Periodic Review report as per Member State requirement  |
|  |           | 1.Capacity building workshop report<br>2.List of facilitators<br>3.List of participants<br>4.International Ocean Day celebrations Report | i) Build capacities of 50 Indian Ocean local community stakeholders on use of ocean resources for sustainable development and coordinate the celebration of International Ocean Day | The event was held virtually as part of celebrating the UN World Oceans Day on 8 <sup>th</sup> June 2022 and brought together more than 102 participants  |
| Advance natural sciences, intellectual collaboration, and dialogue for sustainable development |           | 1.Country position paper<br>2.GC report  | Prepare and participate in the Science Commission of 41st session of the UNESCO General Conference  | Participated and made interventions at NS Commission, participated in some of the side events<br><br>Natural Sciences contributed to Country position papers, the Natural Sciences Commission interventions |
| Programme and Expert Committee meeting   |           | <ul style="list-style-type: none"> <li>• Memos</li> <li>• Minutes</li> </ul>   | Holding of Programme and Experts Committees Meetings  | Held two National MAB Committee meetings to discuss periodic review of Mount Kulal, nomination of Mount Elgon as a Transboundary Biosphere  |

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| Strategic Issue | Objective                            | Key Performance Indicators   | Activities  | Achievements   |
|-----------------|--------------------------------------|--|---|--|
|                 | Manage risks in programme activities | <ul style="list-style-type: none"> <li>Quarterly and annual reports</li> </ul> | Develop risk register ii. Develop risk action plan iii. Review and report | Reserve for Kenya and Uganda and discussed the establishment of MAB Youth Forum for Kenya<br>Risk register updated<br>Risk register updated and submitted to Risk Management Committee |

| Strategic Issue  | Objective   | Key Performance Indicator   | Activities   | Achievements  |
|--|---|---|--|---|
| Low uptake of STEM subjects, degraded environment and biodiversity loss is a threat to achieving peace and sustainable development | Build capacity to enhance uptake of Basic Sciences, STI and Engineering | Nodal Officer for Kenya<br>No. of experts in Education, energy and environment appointed<br>Problem statement developed<br>No. of student applicants<br>Minutes of meetings | Coordinate the participation of university students in a Hackathon (Coding festival) | 90 students who applied to be considered for the hackathon competition<br>A meeting convened to shortlist 20 students as per the guidelines and list uploaded on the Hackathon website by Nodal Officer<br>Three experts for the three Hackathon themes (education, energy, and environment) identified |

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| Strategic Issue | Objective   | Key Performance Indicator   | Activities   | Achievements   |
|-----------------|---|---|--|--|
|                 |   |   |  | <p>Problem statements for the three themes developed and uploaded on the Hackathon website</p> <p>It is part of the India-UNESCO-Africa Hackathon partnership to coordinate a coding festival whose climax will be in April 2022. Meetings have been held, problem statements developed to guide students on the thematic areas they shall focus on during the coding festival to solve emerging societal challenges in education, environment, and energy</p> |
|                 | <p>Advance natural sciences, intellectual collaboration, and dialogue for sustainable development</p> | <ul style="list-style-type: none"> <li>● Concept note</li> <li>● Minutes of the Organizing Committee</li> <li>● Number of participants</li> <li>● Report of proceeding</li> </ul> | <p>Organize conferences, symposia, and forums with a natural science related theme</p> | <p>Natural Sciences Programme was part of the Local organizing Committee that mobilized governments, civil society, private sector, and development partners to attend and develop a common position for Africa. This was done through sensitization meetings including one breakfast meetings and other virtual meetings. The costs for hosting these meetings and sponsoring delegates including</p>   |

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| Strategic Issue | Objective  | Key Performance Indicator   | Activities   | Achievements  |
|-----------------|--|---|--|---|
|                 | Advance natural sciences, intellectual collaboration, and dialogue for sustainable development | <ul style="list-style-type: none"> <li>• Back to office report,</li> <li>• Lessons learnt,</li> <li>• Country Position paper,</li> <li>• Articles on KNATCOM website</li> </ul> | Shared Kenya's best practices and bring back global practices, mobilized support and assistance from UNESCO and other partners | <p>the Local Organizing Committee members were catered for the Ministry of Water, Sanitation and Irrigation, Regional Centre for Groundwater Resources Education, Training and Research, Athi Water Works Development Agency, Nairobi Water and Sewerage Company, Kenya Water Services Trust Board, The Nature Conservancy among others</p>                                       |
|                 |  |   |  | <p>Participated at the Intergovernmental Hydrological Programme Regional Steering Committee for Africa in Dakar Senegal</p> <p>A Dakar Declaration was prepared<br/>This trip by the Ag. Director, Natural Sciences was fully covered by UNESCO Regional Office for eastern Africa.<br/>He presented a paper on the status of the IHP programme in Kenya, and was part of the</p> |

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| Strategic Issue | Objective  | Key Performance Indicator                        | Activities   | Achievements  |
|-----------------|--|--|--|---|
|                 | Promote science for sustainable management of natural resources, disaster risk reduction and climate change action | Concept note<br>Mission report<br>Experts report | Coordinate the UNESCO Global Geopark Network Experts mission | discussions on strengthening the IHP Programme in Africa<br>Web article at: <a href="https://unesco.go.ke/ihp/">https://unesco.go.ke/ihp/</a>   |
|                 |  |  |  | Mission undertaken at all geosites and potential geosites<br>Meetings held with communities and Baringo County Officials including the Governor<br>SWOT analysis done with recommendations on addressing threats and weaknesses<br>A 10-day mission was made possible through generous support from UNESCO Global Geopark Network (KES 1,162,000) expenses for experts, County Government of Baringo (KES 1,321,000) towards the field logistics and Lake Bogoria Spa and Rift Valley Hills Resort (KES43250) respectively towards meals and drinks. This is a demonstration of the role of partners in supporting activities |

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| Strategic Issue | Objective   | Key Performance Indicator  | Activities  | Achievements   |
|-----------------|---|--|---|--|
|                 | <p>Promote science for sustainable management of natural resources, disaster risk reduction and climate change action</p> | <ul style="list-style-type: none"> <li>● Road map</li> <li>● Report</li> </ul> | <p>Post expert mission brainstorming meeting and roadmap for the nomination meeting</p> | <p>A road map was agreed upon to guide the nomination including timelines and responsibilities</p> <p>As part of the process to designate Baringo Great Rift Valley Geopark, this activity was undertaken to agree on a road map and responsibilities with timelines towards the submission of nomination application. The County funded the entire costs of KES638800 and Lake Bogoria Spa supporting in terms of hospitality worth KES11,655. This is a demonstration of the role of partners in supporting activities</p> |
|                 | <p>Promote science for sustainable management of natural resources, disaster risk reduction and</p>                       | <p>Updated website</p>   | <p>Raise the visibility of the Baringo Great Rift valley aspiring Geopark</p>           | <p>Website updated and new information uploaded</p> <p>Paid for web hosting and maintenance</p>  |

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| Strategic Issue | Objective  | Key Performance Indicator  | Activities  | Achievements  |
|-----------------|--|--|---|---|
|                 | <p>climate change action</p> <p>Programme and Expert Committee meeting</p> | <p>Minutes Report from the stakeholders consultative meeting</p> | <p>Establish an additional Biosphere Reserve in Kenya</p> | <p>Two meetings held as part of stakeholders' consultative process of nominating Lake Victoria Basin Ecosystem as a Transboundary Biosphere Reserve for Kenya, Uganda, Tanzania, Burundi, and Rwanda</p> <p>UNATCOM also supported a GIS expert to undertake ground trothing and production of maps</p> |

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**Social and Human Sciences Programme**

| <b>Strategic Issue</b>  | <b>Objective</b>   | <b>Key Performance Indicators</b>   | <b>Activities</b>  | <b>Achievements</b>  |
|---|--|---|--|--|
| Weak inclusive social development, intercultural dialogue for the rapprochement of cultures and ethical principles. | Enhance ethics and sports to foster peace and sustainable development      | Draft study report<br>Minutes of virtual meetings<br>Attendance lists   | Conduct a study in bioethics   | A bioethics study conducted in Mombasa, Taita Taveta and Kilifi counties.  |
|   | Promote best practices for equitable societies and sustainable development | Activity Report of the event organized to mark the International Peace Day where knowledge is shared on the theme of the year.<br>Attendance lists<br>Minutes of virtual meetings | Conduct the International Day of Peace Celebrations                          | 60 university students from Kenyatta University, University of Nairobi, and African Nazerene University marked the international peace day |
|   | Promote best practices for equitable societies and sustainable development | Interventions Report made during the meeting  | Support Kenya's representative to the Inter-Governmental Committee (IGC) for | Kenya participates effectively during the IGC of MOST  |

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|  |  | that favour Kenya and the African region   | MOST to effectively participate in IGC MOST meetings committee meetings              |  |
| Promote best practices for equitable societies and sustainable development | Country position paper Interventions Six- minute ministerial statement | Convene an experts' meeting to prepare for Kenya's participation in the UNESCO General Conference  | 12 experts participated and agreed on next steps about the UNESCO General Conference |  |
| Enhance ethics and sports to foster peace and sustainable development      | Minutes of the virtual meeting   | Organize a virtual meeting to plan for effective dissemination of the Physical Education and Sports Policy   | Meeting on dissemination of the PE policy successfully organized with MoE and GIZ    |  |
| Enhance ethics and sports to foster peace and sustainable development      | Forwarding email of the requisite documents to ADAK                    | Facilitate the Ministry of Sports and Heritage and the Antidoping Agency of Kenya to participate in the Conference of Parties meeting at UNESCO hq | Conference of parties' documents shared with ADAK                                    |  |
| Promote best practices for equitable societies and sustainable development | Mainstreaming Matrices for Upper Primary and Junior Secondary Schools  | Organize 2 workshops to edit and print the integrated contents of UNESCO's General History of Africa (GHA)   | GHA Upper primary and junior secondary edited and designed matrices                  |  |

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|  | Promote best practices for equitable societies and sustainable development | Activity report  | Organise workshops on Futures Literacy and inclusive policy labs   | Consultative meetings on inclusive policy labs held and the capacity building of UNESCO RO and KNATCOM SHS programme teams  |
|--|--|--|--|---|
|  | Promote best practices for equitable societies and sustainable development | Report on Kenya's representation and interventions presented in the SHS programme made during sessions | Facilitate Kenya participation in the 41 <sup>st</sup> UNESCO General Conference   | Country position paper prepared and interventions made during the SHS Programme sessions and support accorded to the President of the SHS Commission, Dr. Joel Ongoto |
|  | Engage Youth for a peaceful and Participatory Society                      | 1 Youth Trained  | Nominate a member of the Youth Forum to participate in the virtual UNESCO Youth Forum                                      | One youth forum member trained and Kenya's profile raised at UNESCO   |
|  | Enhance ethics and sports to foster peace and sustainable development      | Sensitization report   | Organize 1 workshop to sensitize 30 sports stakeholders on the UNESCO Charter of Physical Education (PE) and sport and the | 44 sports stakeholders sensitized on the charter and the convention   |

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|---|--|---|---|---|--|
|   |  |   |   | UNESCO Convention against doping in sport |  |
| Engage youth for a peaceful and participatory society                 | List of the new UNESCO Clubs, & report of Workshop     | Establish UNESCO Clubs and capacity build UNESCO Club members   | 2 New UNESCO Clubs established and 30 club members capacity built |   |  |
| Enhance ethics and sports to foster peace and sustainable development | 1.Capacity building report,<br>2. List of participants | Conduct a needs assessment and capacity building for 50 Institutional Scientific Review and Ethics Committee (ISERCs) members on Bioethics. | 1 workshop held were<br>45 ISERC members were capacity built.     |   |  |
| Engage youth for a peaceful and participatory society                 | Activity Report<br>Screenshots<br>List of trainees     | Conduct capacity building of 100 youth on entrepreneurship through the Student Training in Entrepreneurial Promotion (STEP4Y) in counties   | 140 youth from Garissa County trained under STEP4Y                |   |  |
| Engage youth for a peaceful and participatory society                 | Facilitators Manual<br>Photos/ Screenshots             | Organise a curriculum development workshop on youth civic engagement  | Facilitators manual for youth civic engagement developed          |   |  |

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|   |   |   |  |  |
|---|---|---|--|--|
|   | Foster intellectual collaboration                                       | <p>1. Minutes,<br/>2. Number of participants, 3. Advisory opinion provided.</p> | Organise programme and expert committee meetings   | <p>Three meetings held of Bioethics experts together with the Ministry of health officials.<br/><br/>Sports experts held 2 meetings on the implementation of sports policy.<br/>Sports experts and partners held a meeting to discuss on the international day of sports celebrations.</p> |
| Enhance ethics and sports to foster peace and sustainable development | Celebrate ethics and sports to foster peace and sustainable development | Celebration's report  | Organize and celebrate the International Day for Sport for Development and Peace.  | International Sports day organized and celebrated  |
|   |   | Number of senior public hospital staff sensitized (HEC members capacity built)  | Sensitize 50 senior public hospital staff on establishment of HECs (Conduct a capacity building workshop for Hospital Ethics | 20 participants sensitized on HECs   |

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|  |  |  |  | Committee (HECs members).   |  |
| Promote best practices for equitable societies and sustainable development | Activity Report<br>Screenshots/ Photos<br>List of trainees |  | Organize 2 workshops for 30 participants on future literacy and inclusive policy labs  | 1 workshop held as follows: a workshop of 10 participants was held at DeKUT to develop the strategic plan for the UNESCO FLL Chair. |  |
| Enhance ethics and sports to foster peace and sustainable development      | Report on draft policy and on draft bill                   |  | Participate in a discussion on the review on the traditional medicine in Kenya   | KNATCOM represented in the discussions  |  |
| Enhance ethics and sports to foster peace and sustainable development      | Conference report  |  | Support in the preparation and participation in the international conference of sports, organized by the Kenya Academy of Sports | KNATCOM supported and participated in the international conference.   |  |
| Promote best practices for equitable societies and sustainable development | Policy paper/ Report                                       |  | Develop a Policy paper on youth, conflict, and security in the Eastern Africa Region   | Submitted a duly filled questionnaire to the Ugandan NATCOM and the Uganda National MOST Committee on Kenya's legal and policy      |  |

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|  |   |                                       |   |   |
|--|---|---------------------------------------|---|---|
|  |   |                                       |   | framework on Youth, Conflict and Security   |
|  | Engage youth for a peaceful and participatory society | Report                                | Sensitize stakeholders on the establishment of UNESCO Clubs | 35 Taita Taveta and Masinde Muliro University students and lecturers sensitized on the establishment of UNESCO Clubs. |
|  | Implement enterprise management at the Commission     | Risk register<br>SHS Risk Action Plan | Review SHS risk register and risk action plan               | Reviewed SHS risk register and Risk Action Plan   |

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**Culture programme**

| <b>Strategic Issue</b>  | <b>Objective</b>                                    | <b>Key Performance Indicators</b>            | <b>Activities</b>   | <b>Achievements</b>   |
|---|---|--|---|---|
| Inadequate awareness, appreciation, safeguarding preservation and conservation of heritage and creativity | Improve Sustainable management of Heritage in Kenya | Number of elements/properties digitized      | Cultural elements and properties digitized  | One cultural site digitized   |
|   |   | Number of Stakeholders capacity built        | Capacity built and engaged communities in a workshop for the nomination of Gede Historic town into the List of World Heritage | 63 stakeholders' capacity built/engaged on nomination of Gede Ruins and historic town into the list of world Heritage |
|   |   | Report of works undertaken and pictures      | Promoted visibility of heritage sites by building signages for Kaya World Heritage Sites                                      | Signage for Six Kayas of the Mijikenda built  |
|   |   | Workshop report and number of workshops held | Stakeholders' capacity built on ratification of conventions   | One workshop held on the ratification of conventions  |
|   |   | Workshop Report                              | Capacity built youth on the promotion, safeguarding, and protecting heritage  | One workshop of 52 youth held to capacity build them on promotion,  |
|   |   | Number of workshops held                     |   |   |

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|--|--|--|--|--|
|  |  |  |  | safeguarding and protecting heritage   |
|  |  | Workshop report<br>Number of stakeholders sensitized   | Conduct capacity building of Youth and women groups in Lamu Old Town world heritage site on the Management of the Site.  | 52 stakeholders' capacities built on management of Lamu Old Town World Heritage Site |
| To enhance intercultural dialogue and rapprochement of cultures in Kenya | Reports<br>Number of partnerships In festivals and intercultural dialogue fora List of participants Photos Communication | Partnered with Riyadha Mosque to organize the Lamu Maulid cultural celebrations & with Fountain Flow and Nairobi County among other key partners to organize the 2021 Kenya National cultural & Tourism festival | -Intercultural dialogue promoted -CSR activity incorporated to Clean-up of Lamu sea front -Visibility of KNATCOM enhanced -Linkages with stakeholders strengthened |  |
| Enhance capacities for promotion of culture & creative industries        | Reports<br>Number of cultural groups supported List of participants  | Conduct capacity building of stakeholders for the promotion of culture and creative industries for sustainable development-  | 100 stakeholders trained on promotion of culture and creative industries Partnerships strengthened   |  |

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|  | Photos<br>Communication   | based UNESCO best<br>practices  |  |
|--|---|---|--|
| Enhance capacities<br>practices for promotion<br>of culture & creative<br>industries | Reports<br>Number of stakeholders<br>trained<br>Training materials<br>Number Experts<br>Engaged to train              | Sensitize stakeholders on<br>UNESCO Frameworks<br>for Cultural Statistics to<br>improve availability of<br>national cultural statistics     | 15 Counties Trained on<br>UNESCO production of<br>quality cultural statistics  |
| Enhance capacities<br>practices for promotion<br>of culture & creative<br>industries | Reports<br>Number of Cities trained<br>City stakeholders<br>engaged in the training<br>UNESCO Creative<br>Cities List | Conduct capacity building<br>for 2 Kenyan cities on<br>UNESCO Creative Cities<br>Network (UCCN) &<br>support one to apply to<br>Join (UCCN) | Nairobi and Nakuru City<br>trained on best practices<br>for sustainable creative<br>Cities<br><br>Nakuru City supported &<br>successfully joined<br>UNESCO Creative cities<br>in December 2021 |

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|  |  |   |   |  |
|--|--|---|---|--|
|  | <p>Enhance capacities practices for promotion of culture &amp; creative industries</p> | <p>Reports<br/>Photos<br/>List of Groups Supported<br/>Number of partnerships</p> | <p>Support production and marketing of local cultural expressions in partnership with stakeholders</p>  | <p>Groups and artists supported to showcase their cultural expressions during the UNESCO world art day and international jazz day</p>  |
| <p>Enhance Intellectual collaboration in culture</p> |  | <p>Reports<br/>Photos<br/>List of Groups Supported<br/>Number of partnerships</p> | <p>Organize in partnership with stakeholders' conferences to promote intellectual collaboration in culture and linkages with universities, industry and policy makes makers</p> | <p>organized one intellectual conference on creative industries in the digital age in partnership with University of Nairobi &amp; participated in 2 other Culture conferences organized by KIPPRA &amp; Ministry of Culture</p> |

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**Communication and Information Programme**

| <b>Strategic Issue</b>                              | <b>Objective</b>   | <b>Key Performance Indicators</b>  | <b>Activities</b>  | <b>Achievements</b>   |
|---|--|--|--|---|
| Freedom of expression and the safety of Journalists | Promote freedom of Expression, media development and access to information       | Number of media professionals trained  | Train 60 media professionals on the UN Plan of action on the safety of journalists and the issue of impunity | Trained 70 journalists/media professionals  |
|   |  | Number of forums engaged in.   | Co-organize forums on Freedom of expression, access to information and media development                     | Co-organised over 5 forums both physically and virtually  |
|   |  | Number of community media trained in editorial formatting and content development<br>Training report | Build the capacity of community media in editorial formatting and content development                        | Trained 32 media workers from Community media in Migori and Homabay   |
| Media and information Literacy                      | Enhance the capacity of Youth in ICT for sustainable knowledge-based Development | Capacity building report<br>Attendance sheet (Screen shots)  | Conduct capacity building of youth on mobile application development   | Trained 90 learners and teachers on coding/mobile app development funded by CODEMAO and UNESCO Regional Office for Eastern Africa |

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|                                     |   |   |   |  |
|-------------------------------------|---|---|---|--|
| Access to information and Knowledge | Promote Access to and preservation of information and Knowledge | Report on capacity building<br>Attendance sheet (Screenshots) | Conduct capacity building of preservation professionals on documentary heritage                     | Trained 25 preservation officers from ten Counties               |
|                                     |   | Report on identified documentary heritage                     | Co-ordinate identification of documentary heritage in the counties (Memory of the World)            | Engaged 10 Counties and identified documentary heritage          |
|                                     |   | Activity reports  | Engage in forums to promote international cooperation in the field of Communication and Information | Participated in more than 5 forums both physically and virtually |
|                                     |   |   | Hold regular Programme and Expert Committee Meetings  | Held quarterly meetings with Expert Committee members            |

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**Partnership and Resource Mobilization**

| <b>Strategic Issue</b>                                     | <b>Objective</b>                                    | <b>Key Performance Indicators</b>        | <b>Activities</b>  | <b>Achievements</b>  |
|--|---|--|--|--|
| Weak partnerships and low resource mobilization by KNATCOM | Enhance resource mobilization for KNATCOM           | A draft resource mobilization Policy     | Develop a resource mobilization (RM) policy                | KNATCOM Resource Mobilization Policy drafted   |
|  | Enhance Collaboration towards resource mobilization | MoUs<br>Virtual Meetings links<br>Emails | Negotiate with stakeholders on possible funding to KNATCOM | Negotiation meetings held with MoE, IPS, World Vision, GIZ and National Treasury, IPS, GIZ, UNESCO, Head of Research Education Development Trust<br><br>UNICEF, UN Habitat, Chinese Ambassador to UNESCO, French Institute for Research and Development country representative.<br>MoU developed with Vijana Amani Pamoja, |

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| <b>Strategic Issue</b> | <b>Objective</b>                                    | <b>Key Performance Indicators</b>       | <b>Activities</b>  | <b>Achievements</b>   |
|------------------------|---|---|--|---|
|                        |   |   |  | Two scholarships on development of Policy Briefs by IRD   |
|                        | Enhance resource mobilization for KNATCOM           | Report<br>No. of staff trained          | Build Capacities of KNATCOM staff in resource mobilization                 | A virtual meeting organized internally for KNATCOM staff on partnerships and resource mobilization                              |
|                        | Enhance Collaboration towards Resource Mobilization | Minutes<br>Certificate of participation | Locally travel for consultative meetings with possible donors and partners | Attended the Kenyatta University International Business Research and Industrial Conference (IBRIC) and engaged various partners |
|                        | Enhance Resource Mobilization for KNATCOM           | List of possible donors                 | Map and develop a database for donors                                      | List of possible donors in UNESCO areas of competence developed-<br>25 donors   |

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| Strategic Issue | Objective                                 | Key Performance Indicators  | Activities   | Achievements   |
|-----------------|---|---|--|--|
|                 | Enhance Resource Mobilization for KNATCOM | Letters of appointment  | Appointment of a partnership and resource mobilization committee                       | Letters drafted, signed and given to the members of the committee  |
|                 | Enhance resource mobilization for KNATCOM | Number of partners  | Enhance public Private Partnerships  | Engaged GIZ which led to KNATCOM invitation to participate in the European Development Days 2022- global gateway meeting on building sustainable partnerships for a connected world to be held in Brussels 21/22 June 2022 |
|                 | Enhance resource mobilization for KNATCOM | Organize a resource mobilization forum targeting KNATCOM partners | Concept noteActivity report<br>Number of participants<br>Amount of resources mobilized | Concept noted developed  |

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| <b>Strategic Issue</b> | <b>Objective</b>                          | <b>Key Performance Indicators</b>      | <b>Activities</b>   | <b>Achievements</b>   |
|------------------------|---|--|---|---|
|                        | Enhance resource mobilization for KNATCOM | Departmental SOPs                      | Develop departmental SOPs on partnerships and resource mobilization               | The SOPs for partnerships and resource mobilization drafted to guide activities of the department |
|                        | Enhance resource mobilization for KNATCOM | Risk register<br>P&RM Risk Action Plan | Prepare and review the P&RM risk register and risk action plan for the department | Prepared P&RM risk register and Risk Action Plan  |

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**Research and Consultancy Department**

| <b>Strategic Issue</b>   | <b>Objectives</b>   | <b>Key Performance Indicators</b>   | <b>Activities</b>                          | <b>Achievements</b>  |
|--|---|---|--|--|
| Inadequate research and consultancy mechanisms and frameworks for peace, sustainable development, and intellectual collaboration | Develop a framework for increased research capacity and uptake, knowledge generation and intellectual collaboration for peace and sustainable development | 1. No. of staff sensitized on Research policy<br>2.No. of research projects undertaken<br>Valid research permit | Operationalize the KNATCOM Research Policy | Various activities undertaken including sharing research calls with staff and resources for online training<br><br>One proposal submitted for funding in collaboration with a Partner<br>Developed SoPs for Research, Consultancy, Journal, Dissemination of calls and fellowships |

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| Strategic Issue | Objectives | Key Performance Indicators  | Activities  | Achievements   |
|-----------------|------------|---|---|--|
|                 |            | <ol style="list-style-type: none"> <li>1. Survey questionnaires</li> <li>2. Report List of respondents</li> </ol>                                     | <p>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</p> | <p>Consultations initiated with UNESCO Institute of Statistics and KNBS</p>  |
|                 |            | <ol style="list-style-type: none"> <li>1. Concept note Report</li> <li>2. List of participants</li> <li>3. post-training evaluation report</li> </ol> | <p>Train staff in research proposal writing, research ethics, research methodology, and report writing</p>  | <p>Training Needs Assessment undertaken and report preparing identifying available skills and skill gaps</p> <p>However, Training to fill the existing skills gap was not done but HR organized some training through the routine staff professional</p> |

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| Strategic Issue | Objectives | Key Performance Indicators  | Activities  | Achievements  |
|-----------------|------------|---|---|---|
|                 |            |   |   | development training programmes   |
|                 |            | 1.Report<br>2.List of IRECs   | Develop a database of IRECs   | A List of 32 accredited IRECs developed<br>KNATCOM applied for affiliation to the to the Strathmore University IREC<br>This list to be updated as more IRECs are accredited |
|                 |            | 1.distribution lists<br>2.No. of opportunities disseminated<br>3.no. of endorsed applications | Develop, maintain, and disseminate a database of research funding calls, grants, fellowships, and prizes; | A total of 26 opportunities disseminated including coordinating   |

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| Strategic Issue | Objectives | Key Performance Indicators  | Activities              | Achievements  |
|-----------------|------------|---|-------------------------|---|
|                 |            |   |                         | <p>endorsement of at one application</p> <p>This is an ongoing activity and opportunities are disseminated as they come</p> <p>Developed an SoP for dissemination of these opportunities to promote the uptake of such opportunities by Kenyans</p> |
|                 |            | <ol style="list-style-type: none"> <li>1. Concept note</li> <li>2. Appointment of a Committee</li> <li>3. Report from consultative/validation meeting</li> <li>4. List of participants</li> <li>5. Minutes</li> </ol> | Develop an STI Strategy | <p>STI Committee set up and sensitized by NACOSTI.</p> <p>Template shared</p> <p>Attended a sensitization session (virtual) organized by NACOSTI</p>  |

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| Strategic Issue | Objectives   | Key Performance Indicators   | Activities                         | Achievements   |
|-----------------|--|--|------------------------------------|--|
|                 |  |  |                                    | <p>3 members of the STI Committee trained by NACOSTI on PC reporting and Development of the STI Strategy<br/>           Training for 3 members of the Committee undertaken with support from the Commission<br/>           STI Strategy development and awaiting approval by the Board</p> |
|                 | <p>Enhance information and knowledge sharing mechanisms for informed decision making</p> | <p>1. Concept Notes<br/>           2.No. of manuscripts<br/>           3.Database of reviewers<br/>           4.Appointment letters for reviewers<br/>           5.KNATCOM Journal</p> | <p>Publish the KNATCOM Journal</p> | <p>Inaugural issue of the Journal of the KNATCOM for UNESCO produced and launched</p>  |

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| Strategic Issue | Objectives | Key Performance Indicators | Activities | Achievements   |
|-----------------|------------|----------------------------|------------|--|
|                 |            | 6. Launch                  |            | <p>500 copies of journal printed, and launch done at a colourful event with 107 guests attending, fanfare and media publicity. Over 400 hard copies distributed so far. PDF version circulated to over 200 recipients. A call for issue II of the journal done and 45 articles received so far and still under review. Inaugural issue produced and launched at this cost which included reviews, design, printing and the</p> |

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| Strategic Issue | Objectives | Key Performance Indicators | Activities | Achievements  |
|-----------------|------------|----------------------------|------------|---|
|                 |            |                            |            | <p>launch. This does not include costs of dissemination through courier</p> <p>A lot of publicity and media coverage in mainstream media including a supplement in Standard Newspaper,, KBC, KTN ans at <a href="https://taarifanews.co.ke/knatcom-launches-journal-to-promote-knowledge-and-information/">https://taarifanews.co.ke/knatcom-launches-journal-to-promote-knowledge-and-information/</a></p> <p>The second issue is delayed as there has been challenges with reviewers that have taken too long</p> |

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| Strategic Issue | Objectives  | Key Performance Indicators                                       | Activities   | Achievements   |
|-----------------|---|--|--|--|
|                 |   |  |  | to review manuscripts thus delaying the process  |
|                 | Enhance the institutional capacity to undertake consultancy in UNESCO areas of competence for knowledge and expertise flow, resource mobilization, peace, and sustainable development | 1. Concept note<br>2. Activity report<br>3. List of participants | Develop capacity of staff to undertake consultancy   | Capacity Needs Assessment undertaken to identify skills needs among employees in the area of consultancy |
|                 |   | i. Report<br>ii. List of experts<br>iii. List of participants    | Maintain a database of external pool of experts and develop the capacity of staff to undertake consultancies | A database developed and regularly updated   |
|                 |   | i. Report<br>ii. List of experts<br>List of participants         | Bid for at least two consultancies   | One consultancy bid submitted  |
|                 | Manage risks in Research department activities  | Up-to-date risk registers quarterly and annual reports           | i) Develop a risk register<br>ii) Develop Risk Action Plan<br>iii. Report quarterly and annually             | Done   |

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**Resource Centre**

| <b>Strategic Issue</b>   | <b>Objective</b>   | <b>Key Performance Indicators</b>   | <b>Activities</b>   | <b>Achievements</b>   |
|--|--|---|---|---|
| Low efficiency and effectiveness in information resources management for knowledge sharing | Enhance access to information on UNESCO's areas of competence. | -Number of print materials automated<br>-Payment documents  | Automate all print information materials (KOHA)   | Ease of access to the print information materials   |
|  |  | -Number of print materials purchased<br>-Payment documents<br>-Payment documents<br>-Presence of MYLOFT access on the website<br>-Information asset entries in the register | Purchase print information materials<br><br>Implement MYLOFT (My Library on Finger Tips)<br><br>Develop an information asset register | -Increase of variety of the print collection in the Resource Centre<br><br>-Ease of access and use of MyLoft<br><br>-A signed and up to date information register |

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|   |   |   |  |
|---|---|---|--|
|   |   | <ul style="list-style-type: none"> <li>-Concept note,</li> <li>-Procurement documents,</li> <li>-Number of papers checked</li> </ul>  | <ul style="list-style-type: none"> <li>-Article papers checked for similarity index by the software</li> </ul>   |
| Enhance capacity of users to utilize Resource Centre services | <ul style="list-style-type: none"> <li>-Concept Note</li> <li>-Number of stakeholders trained</li> </ul>  | <ul style="list-style-type: none"> <li>Facilitate purchase and installation of an antiplagiarism software</li> <li>Train internal stakeholders on access and utilization of the electronic resources</li> </ul> | <ul style="list-style-type: none"> <li>-Continuous training on access and utilization of the electronic resources</li> <li>-Increase in the use of the electronic resources</li> </ul> |
|   | <ul style="list-style-type: none"> <li>- Concept Note</li> <li>-Number of stakeholders trained</li> </ul> | <ul style="list-style-type: none"> <li>Train internal stakeholders on accessing the e-resources remotely</li> </ul>   | <ul style="list-style-type: none"> <li>-Continuous training on access and utilization of the MyLoft</li> <li>-Increase in the use of MyLoft</li> </ul>                                 |

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**ICT Division**

| <b>Strategic Issue</b>   | <b>Objective</b>                                  | <b>Key Performance Indicators</b>                 | <b>Activities</b>  | <b>Achievements</b>   |
|--|---|---|--|---|
| Low uptake of information communication technology to enhance efficiency and effectiveness in service delivery | Improve the Commission's ICT infrastructure       | Upgraded devices and equipment                    | Laptops and desktop upgraded; printer fuser unit replaced          | -two Laptop hard disks replaced<br>-Pool laptops upgraded<br>-one fuser unit replaced   |
|  | enhance automation of processes in the Commission | Trained staff                                     | Capacitated Staff on website content management                    | Selected Staff training on website content management   |
|  | Improve the Commission's ICT infrastructure       | Procured accessories                              | Procure Accessories such as HDMI Cable and LAN toolbox             | 2 HDMI cables procured;<br>two converters procured  |
| enhance automation of processes in the Commission  | Improve the Commission's ICT infrastructure       | The procured equipment                            | Procure Digital Cameras  | 1 digital Camera  |
|  | enhance automation of processes in the Commission | The operational deployed systems and applications | Procure and install KOHA Software and plagiarism checker software. | Virtualized the server, procured the public IP,<br><br>Procured and configured the public IP for the external access.<br>Training the Library Staff<br>Sensitize the KNATCOM staff. |

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| <b>Strategic Issue</b>                            | <b>Objective</b>   | <b>Key Performance Indicators</b>   | <b>Activities</b>  | <b>Achievements</b>  |
|---|--|---|--|--|
|   | Enhance the Commission's ICT security                    | The operational deployed security firewall  | Network Firewall Implementation  | Deployed the Network firewall, ICT Staff trained, regular monitoring   |
|   | Improve the Commission's ICT infrastructure              | Serviced and maintained devices and equipment   | Provide preventive maintenance for the ICT equipment and associated peripherals  | Regular servicing of the printers, servers and computers, biometrics, and other devices -Printers and copiers serviced by MFI as per the existing contract                 |
|   | enhance automation of processes in the Commission.       | Trained users and ICT staff, optimally utilized applications  | Train staff on Microsoft Office 365 applications and Cyber security  | Staff training done on need basis. ICT officers trained on then systems administration functions.  |
|   | enhance automation of processes in the Commission        | The serviced user support requests, operational and available systems and online and offline services | User support, Regular Subscriptions (Internet Service, Website Management, Ms. 365, Virtual Meeting Management, Survey Monkey, Sage, Payroll software, and Biometrics) | Subscription to the Biometric management service<br><br>Renewed the MFI Annual maintenance contract<br>Continuously supported the users, Regular website maintenance done. |
| enhance automation of processes in the Commission | Secured laptops and computers with the updated antivirus | Renew the computer antivirus software, procure license to activate the proprietary software           |  | 27 Computer antiviruses renewed and<br><br>3 computer Operating system Activated   |

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| Strategic Issue | Objective                                   | Key Performance Indicators                          | Activities                                     | Achievements                                 |
|-----------------|---|---|--|--|
|                 | Improve the Commission's ICT infrastructure | Procured equipment (printers, desktops and laptops) | Procure printers Laptops and Desktop Computers | 20 desktops, 19 laptops, 2 printers procured |

**Human Resource and Administration Division**

| Strategies                                   | Objectives   | Key Performance Indicators   | Specific activity planned  | Expected output/Achievements   |
|--|--|--|--|--|
| Improve the human capacity of the Commission | Improve the human and infrastructural capacities of the Commission | <ul style="list-style-type: none"> <li>• Adverts</li> <li>• Minutes and interview schedules</li> <li>• No. of new staff recruited</li> <li>• Letters of appointment</li> </ul>             | Recruit new staff to operationalize the Human Resource Instruments | 18 Staff Recruited   |
|  |  | Letters of appointment   | Recruit interns to serve in the Commission                         | <ul style="list-style-type: none"> <li>• 5 Interns Recruited</li> </ul>                  |
|  |  | <ul style="list-style-type: none"> <li>• Adverts</li> <li>• Minutes and interview schedules</li> <li>• No. of new staff recruited on temporal</li> <li>• Letters of appointment</li> </ul> | Recruit staff on temporal terms                                    | <ul style="list-style-type: none"> <li>• 3 Staff recruited on temporary terms</li> </ul> |

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| Strategies | Objectives | Key Performance Indicators   | Specific activity planned  | Expected output/Achievements  |
|------------|------------|--|--|---|
|            |            | <ul style="list-style-type: none"> <li>No of Students offered industrial attachment</li> <li>Offer letters for industrial attachment</li> <li>No. of staff paid monthly</li> <li>Payroll pay slips</li> <li>No. of staff trained</li> <li>Certificates from training organized</li> <li>No of KNATCOM staff benefiting from Rewards &amp; Sanctions</li> <li>PAS Forms</li> <li>Minutes</li> <li>No. of KNATCOM staff with medical cover</li> <li>signed contract</li> <li>No. of staff whose gratuity is processed</li> </ul> | <p>Offer industrial attachment to college students</p> <p>Process personnel monthly emoluments</p> <p>Facilitate training of staff on critical skills needed by the Commission</p> <p>Facilitate the Commission's Rewards &amp; Sanctions Policy</p> <p>Facilitate medical insurance cover for the Commission staff</p> <p>Process gratuity for staff who have served fixed term contracts</p> | <ul style="list-style-type: none"> <li>28 Students offered industrial attachment</li> <li>KNATCOM staff monthly emolument processed</li> <li>23 staff trained</li> <li>KNATCOM Rewards &amp; Sanctions Policy implementation facilitated</li> <li>All staff facilitated with medical cover</li> <li>Gratuity processed for 2 staff members</li> </ul> |

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| Strategies | Objectives | Key Performance Indicators   | Specific activity planned  | Expected output/Achievements   |
|------------|------------|--|--|--|
|            |            | <ul style="list-style-type: none"> <li>No. of HRMAC meetings</li> <li>Minutes</li> </ul>   | Facilitate the KNATCOM HRMAC   | <ul style="list-style-type: none"> <li>4 HRMAC meetings organized</li> </ul>   |
|            |            | <ul style="list-style-type: none"> <li>No. of HRE Board Committee meetings facilitated</li> <li>Minutes</li> <li>Board Papers</li> <li>Chair's report</li> </ul> | Facilitate the HRE Committee of the KNATCOM Board  | <ul style="list-style-type: none"> <li>Human Resource &amp; Establishment Committee of the Board meetings facilitated</li> </ul> |
|            |            | <ul style="list-style-type: none"> <li>HR Risk Register</li> <li>HR Risk Action Plan</li> <li>Quarterly HR Risk reports</li> </ul>                               | <ul style="list-style-type: none"> <li>Develop HR risk register.</li> <li>Develop the HR Risk Action plan</li> </ul> | <ul style="list-style-type: none"> <li>HR risk register developed</li> <li>HR Risk Action Plan developed</li> </ul>              |

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**Supply Chain Division**

| <b>Strategic Issue</b>  | <b>Objective</b>  | <b>Key Performance Indicators</b>  | <b>Activities</b>   | <b>Achievements</b>   |
|---|---|--|---|---|
| Low efficiency and effectiveness of the Commission's supply chain processes | Enhance efficiency and effectiveness of the Commission's supply chain processes | <p>Increased efficiency and compliance to Public Procurement and Assets disposal Act, 2015</p> <p>Develop and implement the Procurement Policy &amp; Procedure Manual</p> <p>Registered list of suppliers enlisted</p> <p>Develop and implement the Annual Plan</p> <p>Number of obsolete assets disposed</p> <p>Number of sensitized special groups( AGPO)</p> <p>Number of reports generated and submitted to relevant</p> | <p>Undertake procurement activities in compliance with Public Procurement and Assets Disposal Act. 2015.processes and procedures</p> <p>Review and implement Procurement Policy and Procedure Manual;</p> <p>Register Suppliers as prescribed</p> <p>Consolidate and prepare Commission Annual Procurement Plan</p> <p>Implement the Public Procurement &amp; Asset Disposal Act,2015 processes and procedures;</p> | <p>Undertook procurement activities at the Commission in full compliance to public procurement and disposal Act,2015</p> <p>Implemented the Commission's Procurement and asset disposal Policy and procedure manual as planned</p> <p>List of Registered suppliers developed</p> <p>Annual Procurement Plan developed and implemented as planned</p> <p>Obsolete assets identified and disposed as guided by the Public Procurement</p> |

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|  |  |  |  |   |
|--|--|--|--|---|
|  |  | authorities by 14th day of every preceding month | <p>Sensitize AGPO groups on Government Procurement Opportunities</p> <p>Prepare and submit periodic reports in the prescribed legal and statutory formats;</p> | <p>and Assets Disposal Act,2015</p> <p>AGPO Groups sensitized on Government Procurement Opportunities in liaison with SHS and Culture Programmes</p> <p>Prepared and submitted quarterly reports to PPRA and Reports on Local Content to Ministry of Industrialization by 14<sup>th</sup> day of the preceding month.</p> |
|--|--|--|--|---|

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**Audit Department**

| Strategic Issue  | Objective   | Key Performance Indicators   | Activities  | Achievements               |
|--|---|--|---|----------------------------|
| Weak governance, risk management and control processes | To enhance oversight mechanism                                | % Implementation of the Audit, Risk & Compliance Committee Charter                 | Review & implement Audit, Risk & Compliance Committee Charter                               | Implementation in progress |
|  | To Strengthen internal audit and function                     | %Improvement in internal audit function<br>% of automated audit processes          | Develop, review & implement internal audit strategy & framework<br>Automate audit processes | Implementation in progress |
|  | To enhance risk management, governance, and control processes | % Risk based audit conducted<br>% Ad hoc assignment carried out and report prepare | Conduct risk-based audit<br>Advisory/ consultancy services                                  | Implementation in progress |

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**Corporation Secretary & Legal Department**

| Strategic Issue | Objective   | Key Performance Indicators | Activities                                   | Achievements   |
|-----------------|---|----------------------------|--|--|
|                 | Enhance compliance with legal, statutory and contractual agreements | MoUs and contracts         | Drafted and reviewed MoUs for the Commission | <p>The department has drafted and reviewed contracts for the Commission as follows among others:</p> <ul style="list-style-type: none"> <li>National Oil</li> <li>KNATCOM &amp; CSTI</li> <li>Review licence (TOL) on parking slots</li> <li>Toolkit skills</li> <li>Review on Protection of Traditional Knowledge &amp; Cultural Expressions Act (No. 33 of 2016)</li> <li>Vijana Amani Pamoja MoU</li> <li>Contract with KEBS contract</li> <li>Addendum to contract with JEPSCO</li> <li>MoU with KOEE-EA Community</li> <li>EAC of Practice for SDG 4.7</li> </ul> |

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| <b>Strategic Issue</b> | <b>Objective</b>   | <b>Key Performance Indicators</b>      | <b>Activities</b>   | <b>Achievements</b>  |
|------------------------|--|--|---|--|
|                        | Ensuring 100% achievement of the PC target on Ethics & Anti-Corruption | Quarterly report submitted to the EACC | Preparation of the report and submit it to the Commission | The financial year 2021/2022 the Commission scored 100% which translates to 2.00 |

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

## **7. Corporate Governance Statement**

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

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

The Board of the Commission developed its first Board Charter in 2016. This was reviewed and adopted by the Board in the 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.

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

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

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

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

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

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

**Audit, Risk and Compliance Committee**

The Committee was established by the Board of the Commission as guided by the National Treasury Circular No. 16 of 2005 dated 4 October 2005 that required state corporation to establish and operationalize the Audit Committees, the 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 form a key element in the governance process by providing an independent expert assessment of the activities of top management, the quality of the risk management, financial reporting, financial management and internal control, to the Board of the Commission. The Committee also ensures that the external audit recommendations are fully addressed, that the quality of internal audit is of an appropriate standard and that line management has full regard to internal audit recommendations.

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

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

### **Finance and Resource Mobilization Committee**

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

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

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

### **Governance, Strategy and Programmes Committee**

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

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

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

### **Human Resource Establishment Committee**

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

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

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

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

Members attended the scheduled meetings as per the approved annual work plan and conflict of interest register was signed by members during every meeting held. The Committee members were also remunerated as per KNATCOM Act Section 43 and SRC Circulars upon attendance of quarterly meetings. Where need arose for additional meetings, prior authorization was sought from Cabinet Secretary as well as for Board retreats. Further, the Commission complied with periodic circulars issued from time to time relevant to the Board e.g. OP/CAB.9/1A of 11th March 2020, among others. The table below provides schedule of meetings held in the financial year 2021/2022.

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**KNATCOM BOARD AND COMMITTEE MEETINGS HELD IN FINANCIAL YEAR  
2021/2022**

| <b>S/<br/>N<br/>O.</b> | <b>BOAR<br/>D</b>   | <b>FRM<br/>COMMIT<br/>TEE</b>                                 | <b>GSP<br/>COMMITT<br/>EE</b>                                 | <b>ARC<br/>COMMITT<br/>EE</b>                                 | <b>HRE<br/>COMMITT<br/>EE</b>                             | <b>AD HOC<br/>COMMITT<br/>EE</b>   |
|------------------------|---|---|---|---|---|------------------------------------|
| 1                      | 6 <sup>th</sup><br>Special<br>Board<br>Held on<br>5/8/21  | 33 <sup>rd</sup><br>Ordinary<br>Session<br>Held on<br>27/7/21 | 15 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>22/7/21 | 18 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>3/6/21  | 2 <sup>nd</sup> Ordinary<br>Session<br>Held on<br>20/9/21 | Disciplinary<br>Held on<br>9/12/21 |
| 2                      | 55 <sup>th</sup><br>Board<br>Held on<br>29/9/21           | 8 <sup>th</sup> Special<br>Session<br>Held on<br>23/9/21      | 16 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>2/12/21 | 19 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>21/9/21 | 3 <sup>rd</sup> Ordinary<br>Session<br>Held on<br>6/12/21 |                                    |
| 3                      | 56 <sup>th</sup><br>Board<br>Held on<br>14/12/2<br>1      | 34 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>4/11/21 | 17 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>24/1/22 | 20 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>19/1/22 | 4 <sup>th</sup> Ordinary<br>Session<br>Held on<br>26/1/22 |                                    |
| 4                      | 57 <sup>th</sup><br>Board<br>Held on<br>18/2/22           | 9 <sup>th</sup> Special<br>Session<br>Held on<br>8/12/21      | 18 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>26/4/22 | 21 <sup>st</sup> Ordinary<br>Session<br>Held on<br>17/6/22    | 4 <sup>th</sup> Special<br>Session<br>Held on<br>24/2/22  |                                    |
| 5                      | 58 <sup>th</sup><br>Board<br>Held on<br>29/4/22           | 35 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>12/1/22 | 3 <sup>rd</sup> Special<br>Session<br>Held on<br>20/6/22      |   | 5 <sup>th</sup> Ordinary<br>Session<br>Held on<br>4/5/22  |                                    |
| 6                      | 7 <sup>th</sup><br>Special<br>Board<br>Held on<br>23/5/22 | 36 <sup>th</sup><br>Ordinary<br>Session<br>Held on<br>12/4/22 |   |   | 5 <sup>th</sup> Special<br>Session<br>Held on<br>13/5/22  |                                    |
| 7                      | 8 <sup>th</sup><br>Special<br>Board<br>Held on<br>24/6/22 | 10 <sup>th</sup> Special<br>Session<br>Held on<br>22/6/22     |   |   | 6 <sup>th</sup> Special<br>Session<br>Held on<br>21/6/22  |                                    |

## **8. Management Discussion and Analysis**

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### **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 2021/2022. The Commission was able to absorb 95% of the budget allocated and 67% of the fund received from donors. The Commission was able to implement key policies that helped to improve the operational processes. The Commission also ensured the continued effective implementation of the ISO 9001:2015 based on the Quality Management System (QMS) international standard that was aimed at improving the Commission processes and procedures. The Commission also was able to implement ISO/IEC 27001:2013 International Standard on Information Security Management System. KNATCOM was able to train key staff on the implementation of the Information Security Management System that aimed at improving information security. To support operational performance in the ICT division, the Commission improved its ICT infrastructure by facilitating purchase of new laptops and computers for staff. The Commission also spearheaded the refurbishment of the 14<sup>th</sup> floor premises of the rented premises at NBK building to ensure that the KNATCOM resource Centre that provides the Commission information resources to stakeholders was modernized.



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

To further strengthen the Commission human resource operational processes key staff were supported to participate in key trainings that were aimed at improvement of performance. To enhance the Commission operations during the COVID19 era, the Commission instituted measures to combat the pandemic by adopting virtual modes of delivery in programme activities. The Commission also ensured that staff were paid on time and all statutory

deductions were remitted to relevant agencies. In addition, the Commission also ensured that procurement was done according to Public Procurement and Asset Disposal Act 2015 and Regulations 2020. Further, the Commission instituted a vibrant risk management framework and reviewed the Service Charter to guide the Commission services. The Commission ensured all activities undertaken were guided by the Big Four Agenda and Vision 2030 development agenda of the GoK.

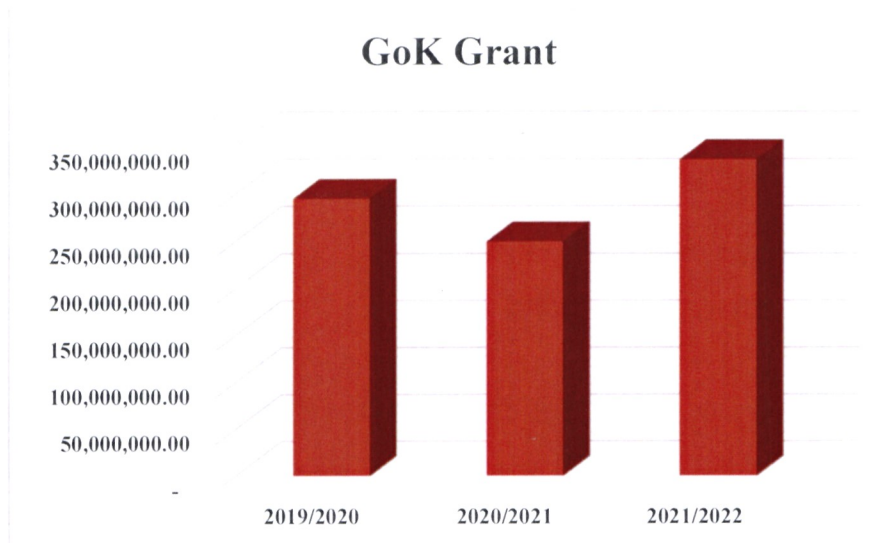
### **Financial Performance**

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

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

| <b>Financial Year</b>    | <b>2019/2020</b> | <b>2020/2021</b> | <b>2021/2022</b> |
|--------------------------|------------------|------------------|------------------|
| <b>GoK Grant (Kshs.)</b> | 294,800,000      | 249,300,000      | 336,271,265      |

**Figure 1: Government grants for the last 3 Years**

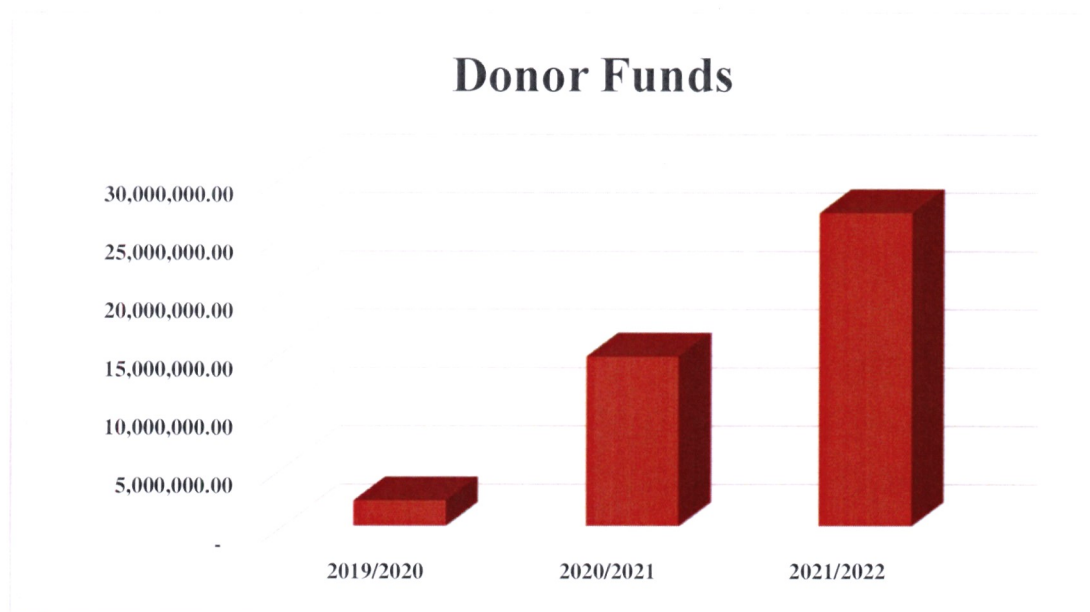


Further, the Commission received donor funds as follows.

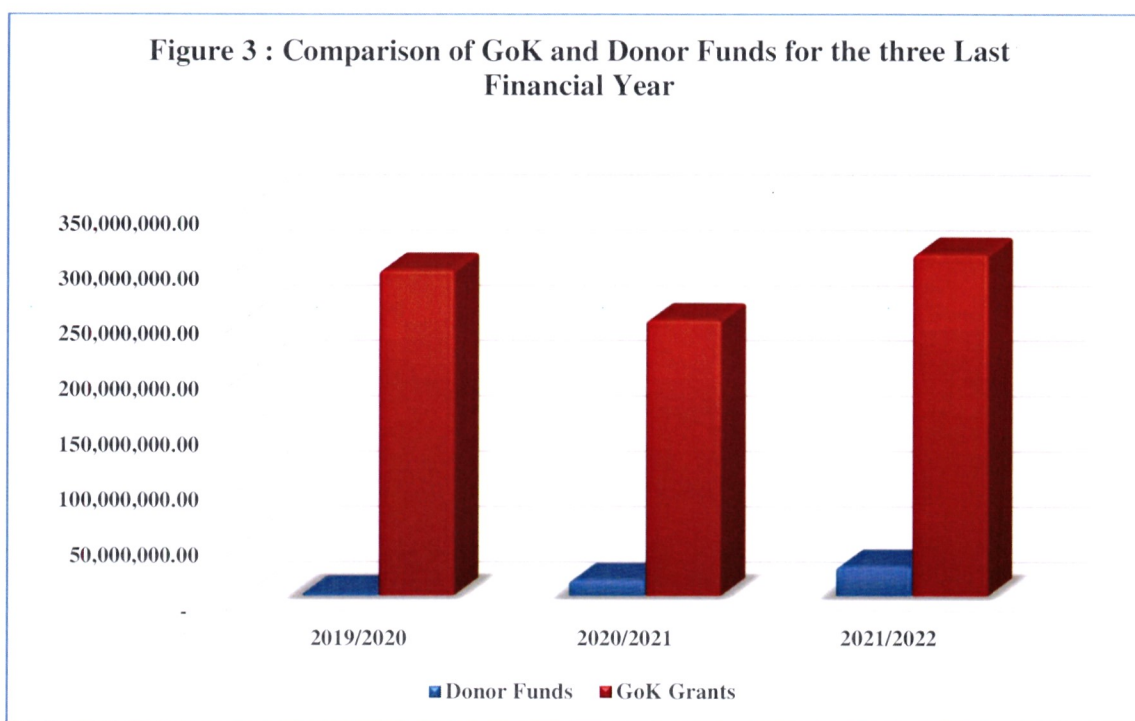
**Table 2: Donor funds to the Commission in the last three Financial Years**

| <b>Financial Year</b>     | <b>2019/2020</b> | <b>2020/2021</b> | <b>2021/2022</b> |
|---------------------------|------------------|------------------|------------------|
| <b>Donor Fund (Kshs.)</b> | 2,197,555        | 14,868,139       | 26,853,778       |

Figure 2: Donor Funds 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 95 % of Government grants and 67% of the funds received from donors.

### **Key Projects**

Some of the key projects undertaken by the Commission in the last financial year was the facilitation of Kenya delegates to participate at the 41<sup>st</sup> session of the UNESCO General Conference where a Kenyan Dr. Joel Ongoto was elected to chair the Social and Human Sciences Commission. The Commission was also able to successfully organize the 21<sup>st</sup> Conference of Commonwealth Education Ministers (21CCEM).

### **Compliance with Statutory Requirements**

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

### **Major Risks Facing the Commission**

The Commission has a vibrant risk management policy and framework, where all directorates, departments and divisions assess their risks on a regular basis. The major risk that affected the Commission during this period was understaffing that greatly overstretched the Commission staff leading to burnout.

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

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

### **Review of the Sector**

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

**Future Developments**

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

## **9. Environmental and Sustainability Reporting**

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

### **Sustainability Strategy and Profile**

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

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

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

As part of mainstreaming practices in the workplace, efforts have been made to sensitize staff on the need to embrace environmental sustainability in the course of discharging their duties to ensure that corporate responsibility is embraced and practiced by all. An empowered

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

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

### **Environmental Performance**

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

Education for sustainable (ESD) development is key in promoting environmental management. The Education Programme has championed implementation of the ESD in Kenya through the UNESCO Associated Schools Project Network in Kenya. 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. Sensitizing communities on the importance of conservation of water towers and lake basins was also carried out. Towards this end, workshops were held in Kisumu and Kakamega with focus on Kakamega Forest, Ruma Valley, Ndere Island and Lake Victoria basin. Blue economy provides livelihood to significant population of Kenya and a substantial contributor to GDP besides ocean being a reservoir of a vast biodiversity of fauna and flora and a climate regulator. Sensitization activities for Indian ocean stakeholders on conservation efforts towards ensuring healthy and resilient ocean and sustainable utilisation of ocean and marine resources were undertaken.

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

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

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. The Commission is also coordinating a youth project that will see the management of solid wastes in Lamu Old Town World Heritage Site.

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

### **Employee welfare**

In the reporting period, the Commission had a serious staff deficit, the in post at the closing of the financial year were 51 employees, against the approved establishment of 94 employees. Thus, the staff level as shown in the figure 5 below is a major gap in the Commission. That notwithstanding, there was and still a pool of competent staff who are highly skilled in their areas of specialization to implement the Commission's mandate and strategic plan. Their knowledge, attitude and skill has enabled the Commission to achieve exemplary performance in pursuit of fulfilling its legal mandate. The Commission spent Kenya shillings 5 million of its budget in staff training programs during the year under review to develop and support its human capital. The training courses were mainly focused on areas of competency, promotion of National Values, Disability Mainstreaming, Road safety, Alcohol and Drug Abuse, Prevention of HIV infections, non-Communicable disease, Ethics and Anti- Corruption Prevention, Enterprise Risk Management, and Information Security Management Systems. During the financial year under review, the Commission also sponsored staff for the Senior and Leadership management courses. Additionally, the Commission's leadership were inducted on the Public Finance Management. In support of Professionalism and standards, the Commission also paid for membership and subscriptions for staff who are members of professional bodies.

**KNATCOM Staff Establishment as of 30th June 2022**



From the information above, it can be noted that the Commission was seriously understaffed during this reporting period. In the year under review, the staff were appraised based on the 2021/22 targets set in the beginning of the financial year. The Commission adopted its *Performance Rewards and Sanctions Policy*, which guides the awards to the best performers and the reprimands to the worst performers.

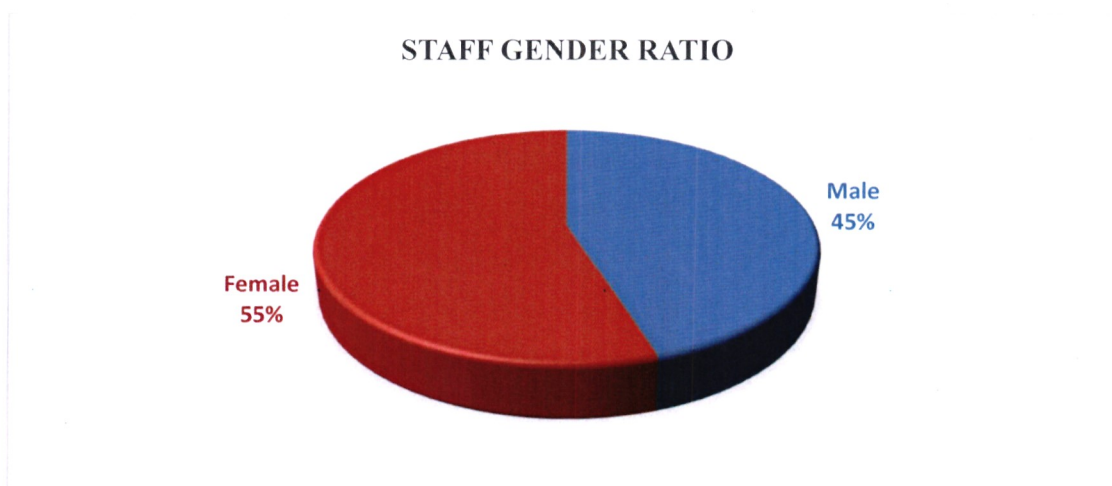
The Commission also continues to support both internship and attachment programmes to allow new graduates to acquire practical exposure in a real work environment. During the reporting period, the Commission received seven (7) interns from the Public Service Commission and also engaged five (5) interns internally, twenty eight (28) youth were engaged on attachment and five (5) were engaged under the Kulturweit and Natulrweit youth programme which are exchange programmes with the German NATCOM.

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

KNATCOM has clearly aligned its recruitment process to the UNESCO global strategy of promoting gender equality. The strategy for making the concerns and experiences of women as well as of men is an integral part of the design, implementation, monitoring and evaluation of the Commission's activities, both in policies and programmes undertaken, so that women and men benefit equally, and inequality by no means is not perpetuated. Whereas, the ultimate goal of mainstreaming is to achieve gender equality, this has been actualized in the Commission by the development and implementation of the Gender Mainstreaming Policy. This can be evidenced by KNATCOM staff ratio in the financial under review which stood at 45% men and 55% women respectively as shown in the figure 6. below. The Commission's goal of mainstreaming gender equality within its staff establishment is thus the transformation of unequal social and institutional structures into equal and just structures for both men and women. It goes beyond increasing women's participation; it means, bringing the experience, knowledge, and interests of women and men to bear on the strategic agenda of KNATCOM. During the recruitment advertisements, the Commission's goes an extra mile to publicise to get in touch with the relevant stakeholders.

In the financial year 2021/2022, the staff gender ratio is as per to figure below.

**Staff gender ratio in the Financial Year 2021/2022**



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

### **Market Place Practices**

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

### **Responsible Competition Practice**

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

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

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 generate value and enhances service delivery. The Commission has ensured that service providers are paid within 30 days and in most cases even earlier. The payment process has been developed and synchronized to ensure that there is seamless flow of invoices from one department to the other. In addition, approval processes have been streamlined to ensure that supplier payments process take the shortest time possible. The Commission ensures that 30% of the procurement plan budget opportunities are given to the vulnerable groups that is, Women, Youth and People Living with Disabilities (PLWDs). The Commission ensures that it submits quarterly reports to the Public Procurement Regulatory Authority (PPRA) as prescribed in the relevant law and well as ensuring that 40% of the procurement plan budget is utilized in purchasing and promoting locally manufactured goods and services. The Commission also submits the local content report to the Ministry of Trade in quarterly basis. The Commission has ensured that its suppliers and service providers demonstrate respect for human rights especially in complying with the 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 improve the Commission image. By working closely with suppliers, any complains, and grievances are handled as they arise to ensure that the Commissions image is safeguarded. In addition, we have installed suggestion or complaints boxes in all floors within the Commission to make it easy for any member of public who may want to make a complain about KNATCOM services.

#### **Responsible Marketing and Advertisement**

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

#### **Product Stewardship**

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

### **Corporate Social Responsibility**

KNATCOM considers CSR to be an integral part of its overall responsibility, to both its external and internal stakeholders who are targeted beneficiaries and ambassadors of best practices of social welfare and responsibility. It is on this basis that in the financial year 2021/2022 KNATCOM has fully implemented its CSR Policy to entrench positive behavioral change and based on the core subjects of human rights, labor practices, protection of consumer rights, community involvement and development, fair operating practices and the environment. The Commission staff participated in a community sports activity with a local football team from Mathare informal settlement held at the KCA University during the reporting period.

**10. Report of the Directors**

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of the Commission's affairs.

**i. Principal Activities**

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

**ii. Results**

The results of the Commission for the year ended 30 June, 2022, are set out on pages 1 - 5

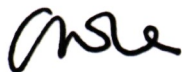
**iii. Directors**

The members of the Board who served during the year are shown on page vii-xxv. During the year 2021/2022, 3 new Directors joined the board to replace those that had exited the public service.

**iv. Auditors**

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

**By Order of the Board**



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

## **11. 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 state of affairs of KNATCOM for and as at the end of the financial year (period) ended on 30 June, 2022. 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, 2022, and of KNATCOM's financial position as at that date. The Board further confirms the completeness of the accounting records maintained for KNATCOM,

**Kenya National Commission for UNESCO  
Annual Reports and Financial Statements  
For the year ended 30 June 2022**

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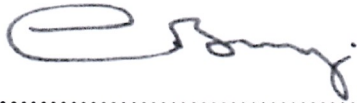
which have been relied upon in the preparation of the Commission's financial statements as well as the adequacy of the systems of internal financial control.

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 -...30/09/2022. and signed on its behalf by:

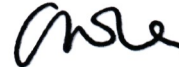
**Secretary General/CEO**



Sign: .....

Date: .....30/09/2022.....

**Ag. Chairperson of the Board**



Sign: .....

Date : .....30/09/2022.....

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON KENYA NATIONAL COMMISSION FOR UNESCO FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for 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 40, which comprise of the statement of financial position

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*Report of the Auditor-General on Kenya National Commission for UNESCO for the year ended 30 June, 2022*

as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya National Commission for UNESCO as at 30 June, 2022, 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 the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya National Commission for UNESCO Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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**

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

The statement of financial position reflects Kshs.25,998,638 in respect to refundable deposits and prepayments as disclosed in Note 16 to the financial statements which include Kshs.18,999,428 in respect of refurbishment of buildings. Review of procurement

records revealed that the refurbishment works were to be carried out on the 14 and 15 floors of the building housing the Commission. The works were tendered at a contract sum of Kshs.25,332,570 and an advance payment of Kshs.18,999,428 had been made. However, as at the time of audit in January, 2023, the contractor had not completed the works on schedule.

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

## 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, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Incomplete Asset Register**

The statement of financial position reflects property, plant and equipment balance of Kshs.59,788,418 as disclosed in Note 17 to the financial statements. However, the register of assets maintained by the Commission did not include; accumulated depreciation, depreciation charge for the current period, the carrying value of the asset, the method and rate of depreciation, the last revaluation date of the fixed assets subject to revaluation and the revalued amount where applicable for each asset, as prescribed by the Commission's Finance and Accounts Policy 2020.

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

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

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

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 control 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Commission's policies and procedures may deteriorate.

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

29 March, 2023

**Kenya National Commission for UNESCO**  
**Annual Reports and Financial Statements**  
**For the year ended 30 June 2022**

**13. Statement of Financial Performance for the year ended 30 June 2022**

|   | Notes | 2021-2022          | 2020-2021           |
|---|-------|--------------------|---------------------|
|   |       | Kshs               | Kshs                |
| <b>Revenue from Non exchange transactions</b> |       |                    |                     |
| Public contributions and donations            | 5     | 26,853,778         | 14,868,139          |
| Transfers from other governments–Grants       | 6     | 336,271,265        | 249,300,000         |
|   |       | <b>363,125,043</b> | <b>264,168,139</b>  |
| <b>Revenue from exchange transactions</b>     |       |                    |                     |
| Finance Income                                | 7     | 1,124,628          | 862,651             |
|   |       | <b>1,124,628</b>   | <b>862,651</b>      |
| <b>Total revenue</b>                          |       | <b>364,249,671</b> | <b>265,030,790</b>  |
| <b>Expenses</b>                               |       |                    |                     |
| Use of Goods and Services                     | 8     | 209,052,238        | 157,846,543         |
| Employee costs                                | 9     | 103,068,325        | 102,005,101         |
| Board Members Allowance                       | 10    | 17,092,922         | 8,364,437           |
| Depreciation and amortization expense         | 11    | 8,359,169          | 8,232,681           |
| Repairs and maintenance                       | 12    | 3,395,454          | 2,074,220           |
| <b>Total expenses</b>                         |       | <b>340,968,108</b> | <b>278,522,983</b>  |
| <b>Surplus/(Deficit)for the period</b>        |       | <b>23,281,563</b>  | <b>(13,492,193)</b> |

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

Directors by:

Secretary General/CEO

Dr. Evangeline Njoka, MBS

Sign: 

Manager, Finance & Accounts

Ms. Naomi Muiruri  
ICPAK M/No 16120

Sign: 

Ag. Chairperson of the Board

Prof. Grace Bunyi

Sign: 

**14. Statement of Financial Position as at 30 June 2022**

|   | Notes | 2021-2022          | 2020-2021          |
|---|-------|--------------------|--------------------|
|   |       | Kshs               | Kshs               |
| <b>Assets</b>                                       |       |                    |                    |
| <b>Current assets</b>                               |       |                    |                    |
| Cash and cash equivalents                           | 13    | 57,131,295         | 60,948,681         |
| Receivables from non-exchange transactions          | 14    | 150,348            | 25,292,867         |
| Inventories   | 15    | 7,012,320          | 5,257,612          |
| Refundable Deposits and Prepayments                 | 16    | 25,998,638         | 26,296,407         |
| <b>Total Current Assets</b>                         |       | <b>90,292,601</b>  | <b>117,795,568</b> |
| <b>Non-current assets</b>                           |       |                    |                    |
| Property, plant and equipment                       | 17    | 59,788,418         | 44,915,073         |
| Intangible assets                                   | 18    | 2,199,130          | 2,748,912          |
| Long-term receivables from exchange transactions    | 19    | -                  | 38,710,552         |
| <b>Total Non- Current Assets</b>                    |       | <b>61,987,548</b>  | <b>86,374,537</b>  |
| <b>Total Assets</b>                                 |       | <b>152,280,149</b> | <b>204,170,105</b> |
| <b>Liabilities</b>                                  |       |                    |                    |
| <b>Current liabilities</b>                          |       |                    |                    |
| Trade and other payables from exchange transactions | 20    | 20,979,966         | 35,401,783         |
| <b>Total current liabilities</b>                    |       | <b>20,979,966</b>  | <b>35,401,783</b>  |
| <b>Net assets</b>                                   |       |                    |                    |
| Accumulated surplus                                 | 23    | 131,300,183        | 168,768,322        |
| <b>Total net assets</b>                             |       | <b>131,300,183</b> | <b>168,768,322</b> |
| <b>Total Net Assets and Liabilities</b>             |       | <b>152,280,149</b> | <b>204,170,105</b> |

The financial statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

**Secretary General/CEO**

Dr. Evangeline Njoka, MBS

Sign:  .....

Date: ...30/09/2022.....

**Manager, Finance & Accounts**

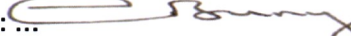
Ms. Naomi Muiruri  
ICPAK M/No 16120

Sign:  .....

Date: .....30/09/2022.....

**Ag. Chairperson of the Board**

Prof. Grace Bunyi

Sign:  .....

Date: ...30/09/2022.....

**15. Statement of Changes in Net Assets for the year ended 30 June 2022**

|  |           | <b>Accumulated Surplus</b> |
|--|-----------|----------------------------|
|  |           | <b>Kshs</b>                |
| <b>As at July 1, 2020</b>                                      | <b>23</b> | <b>182,260,515</b>         |
| Surplus/ Deficit for the year                                  | <b>23</b> | (13,492,192)               |
| <b>As at June 30, 2021</b>                                     |           | <b>168,768,323</b>         |
|  |           |                            |
| <b>As at July 1, 2021</b>                                      |           | <b>168,768,323</b>         |
| <i>Less: Mortgage &amp; Car loan Cash and Cash Equivalents</i> | <b>22</b> | (21,996,698)               |
| <i>Less: Mortgage and Car Loan Receivables</i>                 | <b>23</b> | (38,753,005)               |
| Surplus/deficit for the period                                 | <b>23</b> | 23,281,563                 |
| <b>As at June 30, 2022</b>                                     |           | <b>131,300,183</b>         |

**16. Statement of Cash Flows for the year ended 30 June 2022**

|  |              | <b>2021-2022</b>    | <b>2020-2021</b>    |
|--|--------------|---------------------|---------------------|
|  | <b>Notes</b> | <b>Kshs</b>         | <b>Kshs</b>         |
| <b>Cash flows from operating activities</b>                  |              |                     |                     |
| <b>Receipts</b>  |              |                     |                     |
| Public contributions and donations                           | 5            | 26,853,778          | 14,868,139          |
| Government grants and subsidies                              | 6            | 336,271,265         | 224,300,000         |
| Finance Income - Interests                                   | 7a           | 1,082,176           | 582,255             |
| <b>Total Receipts</b>  |              | <b>364,207,219</b>  | <b>239,750,393</b>  |
| <b>Payments</b>  |              |                     |                     |
| Use of Goods and services                                    | 8a           | 198,114,059         | 130,664,543         |
| Employees Costs  | 9a           | 104,742,741         | 96,592,340          |
| Board Expenses   | 10           | 17,092,922          | 8,364,437           |
| Repairs and Maintenance                                      | 11           | 3,395,455           | 2,074,220           |
| Bank Charges   |              | -                   | 530,229             |
| <b>Total Payments</b>  |              | <b>323,345,177</b>  | <b>238,225,769</b>  |
| <b>Net cash flows from operating activities</b>              | <b>21</b>    | <b>40,862,042</b>   | <b>1,524,624</b>    |
| <b>Cash flows from investing activities</b>                  |              |                     |                     |
| Purchase of property, plant, equipment and intangible assets |              | (22,682,732)        | (8,184,278)         |
| Decrease/(Increase) in non-current receivables               |              | -                   | (56,978,459)        |
| <b>Net cash flows used in investing activities</b>           |              | <b>(22,682,732)</b> | <b>(65,162,737)</b> |
| <b>Cash flows from financing activities</b>                  |              |                     |                     |
| Mortgage & Car loan  | 22           | (21,996,698)        | -                   |
| <b>Net cash flows from financing Activities</b>              |              | <b>(21,996,698)</b> | <b>-</b>            |
| Net increase/(decrease) in cash and cash equivalents         |              | (3,817,388)         | (63,638,113)        |
| Cash & cash equivalents at the beginning of the Year         |              | 60,948,683          | 124,586,796         |
| <b>Cash &amp; cash equivalents at end of the Year</b>        |              | <b>57,131,295</b>   | <b>60,948,683</b>   |

The financial statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

**Secretary General/CEO**

Dr. Evangeline Njoka, MBS

Sign:  .....

Date: ...30/09/2022.....

**Manager, Finance & Accounts**

Ms. Naomi Muiruri  
ICPAK M/No 16120

Sign:  .....

Date: .....30/09/2022.....

**Ag. Chairperson of the Board**

Prof. Grace Bunyi

Sign:  .....

Date: ...30/09/2022.....

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**17. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2022**

|                                  | Original budget    |   | Adjustments       |   | Final budget       |         | Actual on comparable basis |   | Performance difference |         | % of utilization |           |
|----------------------------------|--------------------|---|-------------------|---|--------------------|---------|----------------------------|---|------------------------|---------|------------------|-----------|
|                                  | 2021-2022          | a | 2021-2022         | b | 2021-2022          | C=(a+b) | 2021-2022                  | d | 2021-2022              | e=(c-d) | 2021-2022        | f=d/c*100 |
| Revenue                          | Kshs               |   | Kshs              |   | Kshs               |         | Kshs                       |   | Kshs                   |         | Kshs '000'       |           |
| Public contributions & donations | 5,000,000          |   | 21,853,778        |   | 26,853,778         |         | 26,853,778                 |   | -                      |         | 100%             |           |
| Government grants and subsidies  | 264,300,000        |   | 71,971,265        |   | 336,271,265        |         | 336,271,265                |   | -                      |         | 100%             |           |
| Other Income                     | -                  |   | 1,124,628         |   | 1,124,628          |         | 1,082,176                  |   | 42,452                 |         | 96%              |           |
| <b>Total income</b>              | <b>269,300,000</b> |   | <b>94,949,671</b> |   | <b>364,249,671</b> |         | <b>364,207,219</b>         |   | -                      |         |                  |           |
| Expenses                         | Kshs               |   | Kshs              |   | Kshs               |         | Kshs                       |   | Kshs                   |         | Kshs '000'       |           |
| Compensation of Employees        | 109,946,584        |   | (6,878,259)       |   | 103,068,325        |         | 104,742,741                |   | (1,674,416)            |         | 102%             |           |
| Remuneration of Directors        | 11,179,000         |   | 5,913,922         |   | 17,092,922         |         | 17,092,922                 |   | -                      |         | 100%             |           |
| Goods and services               | 143,912,416        |   | 73,498,991        |   | 217,411,407        |         | 198,114,059                |   | 19,297,348             |         | 91%              |           |
| Repairs and Maintenance          | 4,262,000          |   | (866,546)         |   | 3,395,454          |         | 3,395,454                  |   | -                      |         | 100%             |           |
| <b>Total expenditure</b>         | <b>269,300,000</b> |   | <b>71,668,108</b> |   | <b>340,968,108</b> |         | <b>323,345,176</b>         |   | <b>17,622,932</b>      |         | <b>95%</b>       |           |
| <b>Surplus for the period</b>    |                    |   | <b>23,281,563</b> |   | <b>23,281,563</b>  |         | <b>40,862,043</b>          |   |                        |         |                  |           |
| <b>Capital Expenditure</b>       |                    |   |                   |   |                    |         | <b>22,682,732</b>          |   |                        |         |                  |           |

**Budget notes**

1. The Difference between the original and final budget is as a result of the commission receiving additional government Grants and funds from donor partners
2. The total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis (budget is cash basis, statement of financial performance is accrual). Below is a reconciliation of the same

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**Reconciliation of Surplus/Deficit**

|  | <b>Amount</b>     |
|--|-------------------|
| <b>Note</b>                                  | <b>Kshs</b>       |
| <b>Details</b>                               |                   |
| Surplus as per financial performance         | 23,281,563        |
| Changes in Mortgage and Car Loan receivables | (42,452)          |
| <b>Add</b>                                   |                   |
| Depreciation                                 | 8,359,169         |
| Changes in use of good and services cost     | 10,938,179        |
| Changes in employees' cost                   | (1,674,416)       |
| <b>Surplus as the budget</b>                 | <b>40,862,043</b> |

## **18. Notes to the Financial Statements**

### **1. General Information**

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

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

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

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act, 2012 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, 2022.*

International Public Sector Accounting Standards Board (IPSASB) deferred the application date of standards from 1<sup>st</sup> January 2022 owing to Covid 19. This was done to provide entities with time to effectively apply the standards. The deferral was set for 1<sup>st</sup> January 2023.

*ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.*

| Standard   | Effective date and impact:  |
|--|---|
| <p><b>International Public Sector Accounting Standards (IPSAS) 41: Financial Instruments</b></p> | <p><b>Applicable: 1<sup>st</sup> January 2023:</b></p> <p>The objective of International Public Sector Accounting Standards (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 a Commission’s future cash flows.</p> <p>International Public Sector Accounting Standards (IPSAS) 41 provides users of financial statements with more useful information than International Public Sector Accounting Standards (IPSAS) 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset’s cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between the Commission’s risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> |

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| Standard  | Effective date and impact:  |
|---|---|
| <b>International Public Sector Accounting Standards (IPSAS) 42: Social Benefits</b> | <p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting Commission provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <ul style="list-style-type: none"> <li>(a) The nature of such social benefits provided by the Commission.</li> <li>(b) The key features of the operation of those social benefit schemes; and</li> <li>(c) The impact of such social benefits provided on the Commission's financial performance, financial position and cash flows.</li> </ul>  |
| Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments            | <p><b>Applicable: 1st January 2023:</b></p> <ul style="list-style-type: none"> <li>a) Amendments to International Public Sector Accounting Standards (IPSAS) 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when International Public Sector Accounting Standards (IPSAS) 41 was issued.</li> <li>b) Amendments to International Public Sector Accounting Standards (IPSAS) 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when International Public Sector Accounting Standards (IPSAS) 41 was issued.</li> <li>c) Amendments to International Public Sector Accounting Standards (IPSAS) 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when International Public Sector Accounting Standards (IPSAS) 41 was issued.</li> </ul> <p>Amendments to International Public Sector Accounting Standards (IPSAS) 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis International Public Sector Accounting Standards (IPSAS) which were inadvertently omitted when International Public Sector Accounting Standards (IPSAS) 41 was issued.</p> |
| Other improvements to IPSAS   | <p><b>Applicable 1<sup>st</sup> January 2023</b></p> <ul style="list-style-type: none"> <li>• <i>International Public Sector Accounting Standards (IPSAS) 22 Disclosure of Financial Information about the General Government Sector.</i></li> </ul> <p>Amendments to refer to the latest System of National Accounts (SNA 2008).</p>   |

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| Standard   | Effective date and impact:   |
|--|--|
|  | <ul style="list-style-type: none"> <li>• <i>International Public Sector Accounting Standards (IPSAS) 39: Employee Benefits</i><br/>Now deletes the term composite social security benefits as it is no longer defined in International Public Sector Accounting Standards (IPSAS).</li> <li>• <b>International Public Sector Accounting Standards (IPSAS) 29: Financial instruments: Recognition and Measurement</b><br/>Standard no longer included in the 2021 International Public Sector Accounting Standards (IPSAS) handbook as it is now superseded by International Public Sector Accounting Standards (IPSAS) 41 which is applicable from 1<sup>st</sup> January 2023.</li> </ul> |
| International Public Sector Accounting Standards (IPSAS) 43  | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of the Commission.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>                               |
| International Public Sector Accounting Standards (IPSAS) 44: Non- Current Assets Held for Sale and Discontinued Operations | <p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>  |

*iii. Early adoption of standards*

The Commission did not early – adopt any new or amended standards in year 2021/2022.

**Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Fees, taxes and fines**

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

**Transfers from other government entities**

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

**ii) Revenue from exchange transactions**

**Rendering of services**

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

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

**Notes to the Financial Statements (Continued)**

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

**Sale of goods**

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

**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 financial year 2021-2022 was approved by the National Assembly on **21/05/2021**. 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 Kenya Shillings Seventy-One Million, Nine Hundred and Seventy-One Thousand, Two Hundred and Sixty-Five Only (**Kshs.71,971,265**) on the 2021-2022 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 Note 14. 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 Commission 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**

Depreciation on assets is calculated using the reducing balance method to allocate their cost to their residual values over their estimated useful lives, as follows:

The annual depreciation rates in use are:

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

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

**d) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. Intangible assets are amortised at the rate of 20% on a reducing balance basis. The useful life of the intangible assets is assessed as either finite or indefinite.

**Notes to the Financial Statements (Continued)**

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

**e) Financial instruments**

**a) Financial assets**

**Initial recognition and measurement**

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

**Loans and receivables**

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

**Held-to-maturity.**

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

**Notes to the Financial Statements (Continued)**

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

**Impairment of financial assets**

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

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

**b) Financial liabilities**

**Initial recognition and measurement**

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

**Notes to the Financial Statements (Continued)**

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

**Loans and borrowing**

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

**f) Inventories**

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Commission.

**Notes to the Financial Statements (Continued)**

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

**g) 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.

**h) Contingent liabilities**

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

**i) 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.

**j) Nature and purpose of reserves**

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

**Notes to the Financial Statements (Continued)**

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

**k) 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.

**l) Employee benefits**

**Retirement benefit plans**

The Commission provides Defined contribution retirement benefits plans for its employees. This is post-employment benefit plans under which the Institute pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The Institute and the employees contribute 12.5% and 7.5% 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 gratuity are recognized when they accrue to qualifying employees at 31 % of the basic pay.

**m) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated 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.

**Notes to the Financial Statements (Continued)**

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

**n) Borrowing costs**

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

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

**o) Related parties**

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

**p) Service concession arrangements**

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

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

**Notes to the Financial Statements (Continued)**

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

**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.

**Notes to the Financial Statements (Continued)**

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

**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, 2022.

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

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

**Estimates and assumptions**

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

**Notes to the Financial Statements (Continued)**

**Significant Judgments and Sources of Estimation Uncertainty (Continued)**

**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

**Notes to the Financial Statements (Continued)**

**5. Public contributions and donations**

| <b>Description</b>  | <b>2021-2022</b>  | <b>2020-2021</b>  |
|---|-------------------|-------------------|
|   | <b>KShs</b>       | <b>KShs</b>       |
| <b>Public Contributions and Donations</b>                     |                   |                   |
| Donor funds (UNESCO)  | 21,903,778        | 14,868,139        |
| Conference of Commonwealth Education Ministers (CCEM) funding | 4,950,000         | -                 |
| <b>Total Public contributions and donations</b>               | <b>26,853,778</b> | <b>14,868,139</b> |

**6. Transfers from other governments – gifts and services-in-kind**

| <b>Description</b>  | <b>2021-2022</b>   | <b>2020-2021</b>   |
|---|--------------------|--------------------|
|   | <b>KShs</b>        | <b>KShs</b>        |
| <b>Unconditional Grants</b>                                     |                    |                    |
| Operational grant – Government of Kenya (Ministry of Education) | 336,271,265        | 249,300,000        |
| Receivable  | -                  | -                  |
| <b>Total Unconditional Grants</b>                               | <b>336,271,265</b> | <b>249,300,000</b> |

**7. Finance Income - Interests**

| <b>Description</b>                  | <b>2021-2022</b> | <b>2020-2021</b> |
|-------------------------------------|------------------|------------------|
|                                     | <b>Kshs</b>      | <b>Kshs</b>      |
| Cash Investments and fixed Deposits | 1,124,628        | 280,397          |
| Interest on mortgage                | -                | 582,255          |
| <b>Total finance income</b>         | <b>1,124,628</b> | <b>862,651</b>   |

*Interest on mortgage for the year is presented are presented in a separate financial statement for the year ended 2021/2022.*

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**7 (a). Finance Income - Interests**

| <b>Description</b>          | <b>2021-2022</b> | <b>2020-2021</b> |
|-----------------------------|------------------|------------------|
|                             | <b>Kshs</b>      | <b>Kshs</b>      |
| Total finance income        | 1,124,628        | 862,651          |
| Receivables                 | (42,452)         | (280,397)        |
| <b>Total finance income</b> | <b>1,082,176</b> | <b>582,255</b>   |

**8. Use of Goods and Services**

| <b>Description</b>                      | <b>2021-2022</b>   | <b>2020-2021</b>   |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Professional Services/Cleaning services | 1,604,925          | 3,758,399          |
| Subscriptions                           | 124,250            | 474,773            |
| Advertising                             | 4,474,562          | 1,247,052          |
| Committee Allowances                    | 3,688,525          | 11,798,360         |
| Hospitality                             | 16,819,146         | 10,715,955         |
| Audit fees                              | 650,000            | 650,000            |
| Office and General supplies             | 14,306,758         | 16,015,610         |
| News Papers and Periodicals             | 416,080            | 463,700            |
| Specialized Materials                   | 829,233            | 160,350            |
| Telecommunication/Internet              | 3,221,724          | 1,770,946          |
| Fuel and oil                            | 2,929,119          | 1,704,694          |
| Insurance                               | 12,040,359         | 11,182,469         |
| Legal expenses                          | 410,580            | 371,780            |
| Postage                                 | 476,883            | 301,710            |
| Printing and stationery                 | 1,914,200          | 3,850,480          |
| Rental                                  | 31,358,821         | 30,582,535         |
| Travel and Accommodation                | 56,235,389         | 8,425,577          |
| Training                                | 57,050,178         | 53,841,924         |
| Bank Charges                            | 501,506            | 530,229            |
| <b>Total Use of Goods and Services</b>  | <b>209,052,238</b> | <b>157,846,543</b> |

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**8 (a). Use of Goods and Services**

| Description   | 2021-2022          | 2020-2021          |
|---|--------------------|--------------------|
|   | Kshs               | Kshs               |
| <b>Total Use of Goods and Services</b>              | <b>209,052,238</b> | <b>157,846,543</b> |
| Accrued 2020  | -                  | 2,436,735          |
| Accrued 2021  | 21,252,800         | (21,252,800)       |
| Accrued 2022  | (8,505,399)        | -                  |
| Receivables from Non - Exchange Transactions 2020   | -                  | (22,488,269)       |
| Receivables from Non - Exchange Transactions 2021   | (25,292,867)       | 12,470             |
| Receivables from Non - Exchange Transactions 2022   | 150,348            | -                  |
| Inventories 2020                                    | -                  | (11,173,629)       |
| Inventories 2021                                    | (5,257,612)        | 5,257,612          |
| Inventories 2022                                    | 7,012,320          | -                  |
| Prepayments 2020                                    | -                  | (6,270,526)        |
| Prepayments 2021                                    | (26,296,407)       | 26,296,407         |
| Prepayments 2022                                    | 25,998,638         | -                  |
| <b>Total Use of Goods and Services Paid in cash</b> | <b>198,114,059</b> | <b>130,664,543</b> |

**9. Employees cost**

|   | 2021-2022          | 2020-2021          |
|---|--------------------|--------------------|
|   | KShs               | KShs               |
| Salaries and wages  | 61,732,792         | 59,058,914         |
| Employer contribution to pension schemes                              | 4,882,642          | 4,623,259          |
| Travel, motor car, accommodation, subsistence, and Commuter Allowance | 4,267,459          | 4,685,829          |
| Housing benefits and allowances                                       | 16,145,804         | 17,455,116         |
| Social contributions (NSSF)   | 97,600             | 95,000             |
| Gratuity  | 4,140,038          | 4,945,450          |
| Other employee related costs *  | 11,801,990         | 11,141,534         |
| <b>Employee costs</b>   | <b>103,068,325</b> | <b>102,005,102</b> |

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

**Notes to the Financial Statements (Continued)**

**9 (a) Employees cost**

| <b>Description</b>                       | <b>2021-2022</b>   | <b>2020-2021</b>  |
|--|--------------------|-------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>       |
| Employee Costs                           | 103,068,325        | 102,005,101       |
| Accrued 2020                             | -                  | 8,736,222         |
| Accrued 2021                             | 14,148,983         | (14,148,983)      |
| Accrued 2022                             | (12,474,567)       | -                 |
| <b>Total employees cost paid in cash</b> | <b>104,742,741</b> | <b>96,592,340</b> |

**10. Board expenses**

| <b>Description</b>                | <b>2021-2022</b>  | <b>2020-2021</b> |
|-----------------------------------|-------------------|------------------|
|                                   | <b>Kshs</b>       | <b>Kshs</b>      |
| Chairman's Honoraria              | 1,044,000         | 1,044,000        |
| Board Members Allowance           | 5,360,000         | 4,640,000        |
| Daily Subsistence Allowance (DSA) | 6,389,815         | 1,255,800        |
| Travel Costs (Air tickets)        | 2,964,103         | 170,500          |
| Meal Allowance                    | 16,000            | 90,000           |
| Training                          | 1,229,800         | 1,089,800        |
| Insurance                         | 89,204            | 74,337           |
| <b>Total Board Expenses</b>       | <b>17,092,922</b> | <b>8,364,437</b> |

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**11. Depreciation and amortization expenses**

| <b>Description</b>                                  | <b>2021-2022</b> | <b>2020-2021</b> |
|---|------------------|------------------|
|   | <b>Kshs</b>      | <b>Kshs</b>      |
| Property, plant and equipment                       | 7,809,387        | 8,006,553        |
| Intangible assets                                   | 549,782          | 226,128          |
| <b>Total Depreciation and amortization expenses</b> | <b>8,359,169</b> | <b>8,232,681</b> |

**12. Repairs and maintenance**

| <b>Description</b>                                | <b>2021-2022</b> | <b>2020-2021</b> |
|---|------------------|------------------|
|   | <b>Kshs</b>      | <b>Kshs</b>      |
| Refurbishment of the building - Minor civil works | 225,808          | 360,147          |
| Vehicles  | 1,350,498        | 891,619          |
| Computers and Accessories                         | 1,442,383        | 822,454          |
| SAGE Software Renewal                             | 357,828          | -                |
| All in One Software                               | 18,937           | -                |
| <b>Total Repairs and maintenance</b>              | <b>3,395,454</b> | <b>2,074,220</b> |

**13. Cash and cash equivalents**

| <b>Description</b>                     | <b>2021-2022</b>  | <b>2020-2021</b>  |
|--|-------------------|-------------------|
|  | <b>Kshs</b>       | <b>Kshs</b>       |
| Current account                        | 57,131,295        | 17,761,338        |
| Fixed deposits account                 | -                 | 19,748,346        |
| Staff car loan/ mortgage               | -                 | 23,438,998        |
| <b>Total cash and cash equivalents</b> | <b>57,131,295</b> | <b>60,948,682</b> |

**Notes to the Financial Statements (Continued)**

**13 Detailed Analysis of the Cash and Cash Equivalents**

|                                    |                       | <b>2021-2022</b>  | <b>2020-2021</b>  |
|------------------------------------|-----------------------|-------------------|-------------------|
| <b>Financial Institution</b>       | <b>Account Number</b> | <b>Kshs</b>       | <b>Kshs</b>       |
| Kenya Commercial Bank              | 1146209630            | 35,605,164        | 5,100,234         |
| National Bank of Kenya - KSH       | 01001003282700        | 13,209,719        | 10,586,494        |
| National Bank of Kenya - USD       | 02001003282700        | 8,316,412         | 2,074,610         |
| <b>Sub- total</b>                  |                       | <b>57,131,295</b> | <b>17,761,338</b> |
| <b>b) Fixed deposits account</b>   |                       |                   |                   |
| Kenya Commercial bank              |                       | -                 | 19,748,346        |
| <b>Sub- total</b>                  |                       | <b>-</b>          | <b>19,748,346</b> |
| <b>c) Staff car loan/ mortgage</b> |                       |                   |                   |
| Kenya Commercial bank - Car loan   |                       | -                 | 17,857,743        |
| Kenya Commercial bank - Mortgage   |                       | --                | 5,581,255         |
| <b>Sub- total</b>                  |                       | <b>-</b>          | <b>23,438,998</b> |
| <b>Grand total</b>                 |                       | <b>57,131,295</b> | <b>60,948,681</b> |

*Cash and cash equivalent for the mortgage and car loan are presented in a separate financial statement for the year ended 2021/2022.*

**14. Receivables from Non - Exchange Transactions**

|                             | <b>2021-2022</b> | <b>2020-2021</b>  |
|-----------------------------|------------------|-------------------|
| <b>Description</b>          | <b>Kshs</b>      | <b>Kshs</b>       |
| Staff Receivables - Imprest | 12,470           | 12,470            |
| Accrued government grants   | -                | 25,000,000        |
| Accrued interest            | -                | 280,397           |
| Others - Salary Advance     | 137,878          | -                 |
| <b>Total</b>                | <b>150,348</b>   | <b>25,292,867</b> |

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**Notes to the Financial Statements (Continued)**

**15. Inventories**

| <b>Description</b>   | <b>2021-2022</b> | <b>2020-2021</b> |
|--|------------------|------------------|
|  | <b>Kshs</b>      | <b>Kshs</b>      |
| Consumable stores  | 7,012,320        | 5,257,612        |
| <b>Total inventories at the lower of cost and net realizable value</b> | <b>7,012,320</b> | <b>5,257,612</b> |

**16. Refundable Deposits and Prepayments**

| <b>Description</b>  | <b>2021-2022</b>  | <b>2020-2021</b>  |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| Insurance   | 6,673,057         | 5,642,181         |
| Rent/Car park fee   | -                 | 208,800           |
| internet  | 200,527           | 300,790           |
| Fuel  | -                 | 1,029,306         |
| SAGE Software Renewal/All in One                                | 125,626           | 115,902           |
| Refurbishment prepayments - Prisons                             | 18,999,428        | 18,999,428        |
| <b>Total Refundable Deposits and Prepayments from Customers</b> | <b>25,998,638</b> | <b>26,296,407</b> |

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**17. Property, Plant and Equipment**

|  | Motor vehicles<br>25% | Partitions<br>12.5% | Furniture and<br>fittings<br>12.5% | Computers<br>33.3% | Equipment<br>12.5% | Total        |
|--|-----------------------|---------------------|------------------------------------|--------------------|--------------------|--------------|
| Cost                                   | Kshs                  | Kshs                | Kshs                               | Kshs               | Kshs               | Kshs         |
| At 1 <sup>st</sup> July 2020           | 43,353,698            | 18,842,000          | 9,348,250                          | 8,962,474          | 9,251,878          | 89,758,300   |
| Additions                              | -                     | -                   | 2,766,644                          | 1,268,049          | 4,149,585          | 8,184,278    |
| Disposals                              | -                     | -                   | -                                  | -                  | -                  | -            |
| Transfers/adjustments                  | -                     | -                   | -                                  | (251,800)          | 1,129,585          | 877,785      |
| At 30 <sup>th</sup> June 2021          | 43,353,698            | 18,842,000          | 12,114,894                         | 9,978,723          | 14,531,048         | 98,820,363   |
| Additions                              | -                     | 4,771,752           | 8,602,480                          | 6,350,000          | 2,958,500          | 22,682,732   |
| Disposals                              | -                     | -                   | -                                  | -                  | -                  | -            |
| Transfer/adjustments                   | -                     | -                   | -                                  | -                  | -                  | -            |
| As At 30 <sup>th</sup> June 2022       | 43,353,698            | 23,613,752          | 20,717,374                         | 16,328,723         | 17,489,548         | 121,503,095  |
| <b>Depreciation and<br/>impairment</b> |                       |                     |                                    |                    |                    |              |
| At 1 July 2020                         | (29,919,730)          | (4,416,094)         | (3,303,980)                        | (4,745,030)        | (3,513,903)        | (45,898,737) |
| Depreciation                           | (3,358,492)           | (1,803,238)         | (755,534)                          | (1,348,509)        | (740,780)          | (8,006,553)  |
| Impairment                             | -                     | -                   | -                                  | -                  | -                  | -            |
| Transfer/adjustments                   | -                     | -                   | -                                  | -                  | -                  | -            |
| At 30 June 2021                        | (33,278,222)          | (6,219,332)         | (4,059,514)                        | (6,093,539)        | (4,254,683)        | (53,905,290) |
| At 1 July 2021                         | (33,278,222)          | (6,219,332)         | (4,059,514)                        | (6,093,539)        | (4,254,683)        | (53,905,290) |
| Depreciation                           | (2,518,869)           | (1,581,102)         | (1,054,059)                        | (1,354,600)        | (1,300,757)        | (7,809,387)  |
| On Disposals                           | -                     | -                   | -                                  | -                  | -                  | -            |
| Impairment                             | -                     | -                   | -                                  | -                  | -                  | -            |
| Transfer/adjustment                    | -                     | -                   | -                                  | -                  | -                  | -            |
| At 30 June 2022                        | (35,797,091)          | (7,800,434)         | (5,113,574)                        | (7,448,139)        | (5,555,440)        | (61,714,677) |
| <b>Net Book Values</b>                 |                       |                     |                                    |                    |                    |              |
| As at 30 <sup>th</sup> June 2022       | 7,556,607             | 15,813,318          | 15,603,801                         | 8,880,584          | 11,934,108         | 59,788,418   |
| As at 30 <sup>th</sup> June 2021       | 10,075,476            | 12,622,668          | 8,055,380                          | 3,885,184          | 10,276,365         | 44,915,073   |

**Notes to the Financial Statements (Continued)**

**18. Intangible Assets**

| <b>Description</b>                 | <b>2021-2022</b> | <b>2020-2021</b> |
|------------------------------------|------------------|------------------|
|                                    | <b>Kshs</b>      | <b>Kshs</b>      |
| Cost                               |                  |                  |
| <b>At beginning of Year</b>        | <b>3,964,399</b> | <b>2,119,999</b> |
| Additions                          | -                | 1,844,400        |
| <b>At end of Year</b>              | <b>3,964,399</b> | <b>3,964,399</b> |
| Additions–internal development     | -                | -                |
| <b>At end of Year</b>              | <b>3,964,399</b> | <b>3,964,399</b> |
| <b>Amortization and impairment</b> |                  |                  |
| <b>At beginning of Year</b>        | <b>1,215,487</b> | <b>989,359</b>   |
| Amortization                       | 549,782          | 226,128          |
| <b>At end of Year</b>              | <b>1,765,269</b> | <b>1,215,487</b> |
| Impairment loss                    | -                | -                |
| <b>At end of Year</b>              | <b>1,765,269</b> | <b>1,215,487</b> |
| <b>Net Book Value</b>              | <b>2,199,130</b> | <b>2,748,912</b> |

**19. Long term Receivables from Exchange Transactions**

|   | <b>2021-2022</b> | <b>2020-2021</b>  |
|---|------------------|-------------------|
| <b>Description</b>  | <b>Kshs</b>      | <b>Kshs</b>       |
| Staff Mortgage Loan   | -                | 36,568,295        |
| Staff Car Loan  | -                | 2,142,257         |
| <b>Total Long-term Receivables from Exchange Transactions</b> | <b>-</b>         | <b>38,710,552</b> |

*Long-term receivables from mortgage and car loan are presented in a separate financial statement for the year ended 2021/2022.*

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**20. Trade and Other Payables**

| Description                           | 2021-2022         | 2020-2021         |
|---------------------------------------|-------------------|-------------------|
|                                       | Kshs              | Kshs              |
| Trade payables                        | 7,855,399         | 20,602,800        |
| Gratuity                              | 12,474,567        | 14,148,983        |
| Audit fee (financial year 2020/2021)  | 650,000           | 650,000           |
| <b>Total Trade and other payables</b> | <b>20,979,966</b> | <b>35,401,783</b> |

| 21. Generated from Operations                  |                     |                     |
|--|---------------------|---------------------|
|  | 2021-2022           | 2020-2021           |
|  | Kshs                | Kshs                |
| <b>Adjusted for:</b>                           | <b>23,281,563</b>   | <b>(13,492,193)</b> |
| Depreciation                                   | 8,359,169           | 8,232,681           |
| <b>Working capital adjustments</b>             |                     |                     |
| Increase/Decrease in short-term receivables    | 25,142,518          | (24,541,911)        |
| Increase/Decrease in long-term receivables     | (42,452)            | -                   |
| Increase/Decrease in Inventories               | (1,754,708)         | 5,916,017           |
| Increase/Decrease in prepayment                | 297,769             | (20,025,881)        |
| Increase/Decrease in Payables                  | <b>(14,421,817)</b> | <b>23,761,515</b>   |
| <b>Net cash flow from operating activities</b> | <b>40,862,042</b>   | <b>(20,149,772)</b> |

**22. Mortgage and Car loan Cash & Cash Equivalent**

| Description   | 2021-2022         | 2020-2021 |
|---|-------------------|-----------|
|   | Kshs              | Kshs      |
| Mortgage  | 17,287,624        | -         |
| Car Loan  | 4,962,300         | -         |
| Interest Income from Mortgage                                 | (253,226)         | -         |
| <b>Total Mortgage and Car loan Cash &amp; Cash Equivalent</b> | <b>21,996,698</b> | <b>-</b>  |

**Notes to the Financial Statements (Continued)**

**23. Accumulated Surplus**

| <b>Description</b>                            | <b>2021-2022</b>   | <b>2020-2021</b>   |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Opening Balance                               | 168,768,323        | 182,260,515        |
| Mortgage & Car loan Cash and Cash equivalents | (21,996,698)       | -                  |
| Mortgage & Car loan receivables               | (38,753,005)       | -                  |
| Surplus/(Deficit) for the year                | 23,281,563         | (13,492,192)       |
| <b>Total Accumulated Surplus</b>              | <b>131,300,183</b> | <b>168,768,323</b> |

## **Notes to the Financial Statements Disclosures**

### **1. Financial Risk Management**

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

The Commission's financial risk management objectives and policies are detailed below:

#### **i) Credit risk**

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

#### **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 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.

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**2. 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 and holds 100% of the Commission's Equity interest. The Government of Kenya can provide full guarantees to all long-term lenders of the Institute, both domestic and external.

**Other related parties include:**

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

**Transactions with Related Parties**

- i) Key management
- ii) Board of directors;

|   | 2021-2022          | 2020-2021          |
|---|--------------------|--------------------|
|   | Kshs               | Kshs               |
| <b>Transactions with related parties</b>        |                    |                    |
| <b>a) Grants /Transfers from the Government</b> |                    |                    |
| Grants from National Govt                       | 336,271,265        | 249,300,000        |
| Grants from County Government                   | -                  | -                  |
| Donations in kind                               | -                  | -                  |
| <b>Total</b>                                    | <b>336,271,265</b> | <b>249,300,000</b> |
| <b>b) Key management compensation</b>           |                    |                    |
| Directors' emoluments                           | 17,092,922         | 8,290,100          |
| Compensation to key management                  | 47,859,294         | 36,322,421         |
| <b>Total</b>                                    | <b>64,952,216</b>  | <b>44,612,521</b>  |

## **Financial Risk Management**

### **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 Compliance Committee. The Internal Audit is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Compliance 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 manner in which 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.

**Notes to the Financial Statements (Continued)**

**3. Surplus Remission**

In accordance with Regulation 219 (2) of the Public Finance Management (National Government) Regulations, 2015 requires the Commission shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. KNATCOM is not a regulatory commission.

**4. Events after the Reporting Period**

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

**5. Ultimate And Holding Entity**

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

**6. Currency**

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

**19. Appendix**

**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.

| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b> | <b>Management comments</b>   | <b>Status: (Resolved / Not Resolved)</b> | <b>Timeframe: (Put a date when you expect the issue to be resolved)</b> |
|---|--|--|--|---|
| <b>1.0</b>  | Incomplete Refurbishment of Buildings    | The Commission has taken the necessary action and has over time written to the Principal Secretary State Department for Correctional Services on the delay of completion and to the Kenya Prisons (the contractor) to ensure that the refurbishment is completed in order to have it used for the intended purpose. The works are still ongoing. | Not Resolved                             | 30 <sup>th</sup> June, 2023   |
| <b>2.0</b>  | Irregular Board Expenses                 | The Commission has ensured that all Board special session meetings held other than the regular and Committee meetings have been approved.  | Resolved                                 |   |
| <b>3.0</b>  | Incomplete Asset Register                | Funds have been set aside towards revaluation and tagging of the Commission’s assets. The process has commenced and is expected to be completed in the financial year 2022/2023.   | Not Resolved                             | 30 <sup>th</sup> June, 2023   |

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Commission responsible for implementation of each issue;

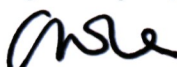
**Kenya National Commission for UNESCO  
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(iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

**Administrator**

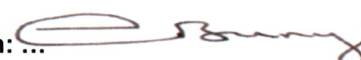
**Dr. Evangeline Njoka, MBS**

Sign:  .....

Date: ...30/09/2022.....

**Ag. Chairperson of the Board**

**Prof. Grace Bunyi**

Sign:  .....

Date: ...30/09/2022.....

**Appendix II: Projects implemented by the commission**

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

| Project title | Project Number | Donor | Period/duration | Donor commitment | Separate donor reporting required as per the donor agreement (Yes/No) | Consolidated in these financial statements (Yes/No) |
|---------------|----------------|-------|-----------------|------------------|---|---|
| None          |                |       |                 |                  |   |   |
|               |                |       |                 |                  |   |   |

**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)*

| Project | Total project Cost | Total expended to date | Completion % to date | Budget | Actual | Sources of funds |
|---------|--------------------|------------------------|----------------------|--------|--------|------------------|
| None    |                    |                        |                      |        |        |                  |
|         |                    |                        |                      |        |        |                  |
|         |                    |                        |                      |        |        |                  |

**APPENDIX III: INTER-ENTITY TRANSFERS**

| <b>COMMISSION NAME:</b>  |                         | <b>KENYA NATIONAL COMMISSION FOR UNESCO</b> |                             |  |
|--|-------------------------|---|-----------------------------|--|
| <b>Breakdown of Transfers from the State Department of Early Education and Basic Education</b> |                         |   |                             |  |
| <b>Financial Year 2021/2022</b>  |                         |   |                             |  |
| <b>a.</b>  | <b>Recurrent Grants</b> |   |                             |  |
|  |                         | <b><u>Bank Statement</u></b>                | <b><u>Amount (KShs)</u></b> | <b><u>Indicate the Financial Year to which</u></b> |
|  |                         | <b><u>Date</u></b>                          |                             | <b><u>the amounts relate</u></b>                   |
|  |                         | 05/08/2021                                  | 66,075,000                  | 2021/2022  |
|  |                         | 27/10/2021                                  | 66,075,000                  | 2021/2022  |
|  |                         | 30/11/2021                                  | 26,971,265                  | 2021/2022  |
|  |                         | 04/02/2022                                  | 66,075,000                  | 2021/2022  |
|  |                         | 17/06/2022                                  | 66,075,000                  | 2021/2022  |
|  |                         | 29/06/2022                                  | 45,000,000                  | 2021/2022  |
|  |                         | <b>Total</b>                                | <b>336,271,265</b>          |  |

**Manager, Finance & Accounts**  
**KNATCOM for UNESCO**

Sign:  .....

**Head of Accounting Unit**  
**Ministry of Education**

Sign:  .....

