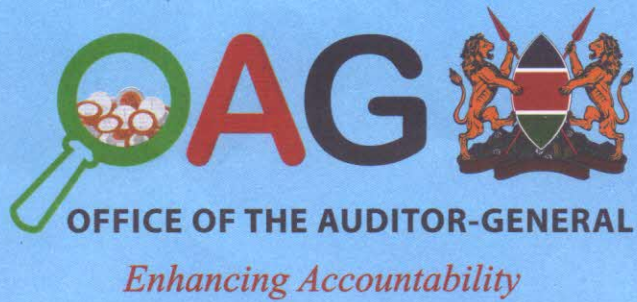


REPUBLIC OF KENYA



**REPORT**

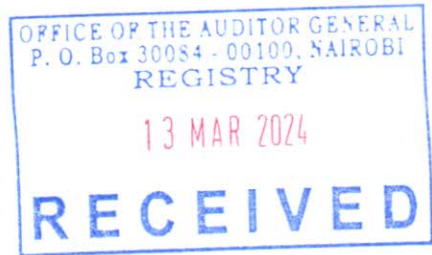
**OF**

**THE AUDITOR-GENERAL**

**ON**

**KENYA INSTITUTE OF  
CURRICULUM DEVELOPMENT**

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



A Skilled and Ethical Society

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**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT**

**DRAFT ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE, 2023**

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

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**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT  
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FOR THE FINANCIAL YEAR ENDED 30 JUNE, 2023**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background Information**

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

**(b) Principal Activities**

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

**(c) Key Management**

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

- (i) Senior Management
- (ii) Management

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**(d) Fiduciary Management**

The Senior Management personnel who held office during the year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

<b>Designation</b>	<b>Name</b>	<b>Date of Appointment</b>	<b>Date of Exit</b>
Director/Chief Executive Officer	Prof. Charles O. Ong'ondo, PhD, MBS	28 <sup>th</sup> September, 2020	
Senior Deputy Director Corporate Services	Dr. Joel Mabonga	1 <sup>st</sup> Sep., 2019	1 <sup>st</sup> November, 2022
Senior Deputy Director – Media and Extension Services	Ms. Eunice Gachoka	1 <sup>st</sup> Sep., 2022	
Senior Deputy Director Curriculum and Research Services	Mrs. Jacqueline Onyango, OGW	1 <sup>st</sup> July, 2017	

**(e) Fiduciary Oversight Arrangements.**

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

**i) Finance, Strategy and General Purposes Committee.**

This Council Committee has the following terms of reference;

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

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

ii) **Human Resource and Governance Committee**

This Council Committee has the following terms of reference;

- To oversee that the recruitment of new employees done in line with the Law and the Institute's policies.
- To review the organizational structure of the Institute to align it to its mandate and best practices and recommend any changes to the Council for approval.
- To review and recommend employees compensation, including incentives, benefits, welfare programmes and retirement plans, to the Council for approval to ensure attraction, recruitment and retention of highly qualified employees.
- To ensure that the organization has appropriate human resource policies in compliance with the law.
- To ensure that the Institute has a succession management strategy and oversee its implementation.
- To handle any other human resource issues delegated to the Committee by the Council.
- To review and recommend the Council Charter outlining the principles, policies and procedures by which the Council will operate.
- To recommend to the Council any reports on corporate governance that may be required or considered advisable.
- To review Council members' conflict of interest statements.
- To undertake such other corporate governance initiatives as may be necessary or desirable to contribute to the success of the Institute.
- To receive annual Governance audit and report to the Council on areas that require improvement.

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**iii) Curriculum Technical Committee**

This Council Committee has the following terms of reference;

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

**iv) Audit, Risk and Compliance Committee**

This Council Committee has the following terms of reference;

- To review the effectiveness of the Institute's internal control framework
- To monitor and review the effectiveness of the internal audit function and internal auditor's reports and to seek such assurance as it may deem appropriate that the function is independent.
- To consider management's response to any recommendations made by the external auditor or internal audit and review with internal audit and the external auditor any fraudulent or illegal acts, deficiencies in internal control or other similar issue, including reviewing the results of management's investigation and follow up of any fraudulent acts.
- To ensure that the Institute has adequate policies and procedures to manage risks.
- To evaluate the internal processes for identifying, assessing, monitoring and managing key risk areas after considering the Risk Management Policy approved by the Council.
- To receive and keep under review major risk assessments made by the Institute and the disaster recovery plan necessary to ensure business continuity.
- To review the Institute's procedures for handling allegations from whistleblowers from time to time.
- To review the Institute's procedures concerning the prevention, mitigation and detection of fraud and economic crimes.
- To evaluate the Institute's compliance with relevant Laws and Regulations relating to its operations including but not limited to, procurement, employment, occupational health and safety, and Finance laws.
- To evaluate the adequacy of the systems for ensuring that requisite statutory requirements are complied with.

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**(f) Headquarters**

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

**(g) Contacts**

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

**(h) Bankers**

Kenya Commercial Bank,  
Moi Avenue Branch,  
P.O. Box 30081 – 00100,  
**Nairobi, Kenya.**

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

Equity Bank Limited,  
Ngara Branch,  
P.O. Box 33080-00600,  
**Nairobi, Kenya.**

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

NCBA Kenya bank PLC,  
P O Box 44599  
**Nairobi, Kenya.**

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



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**(i) Independent Auditors**

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

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**II. COUNCIL MEMBERS**



**PROF. ELISHIBA NJAMBI  
KIMANI**

**CHAIRPERSON**

Appointed on 6<sup>th</sup> October, 2021

**Prof. Elishiba Njambi Kimani (69 years)** is a Professor in Gender, Education and Development Studies in Kenyatta University, Department of Sociology, Gender and Development Studies. She is an Educationist, having studied Doctor of Philosophy Degree in Gender, Education and Development Studies from Kenyatta University, Master's degree in Education (MED) in Primary Teacher Education (P.T.E.); and a Bachelor's degree in Education (BED-Arts) in History and Geography, both from University of Nairobi. She is currently serving as the Executive Dean, Graduate School in Kenyatta University having previously served the university in several administrative positions including Associate Dean, Graduate School, and Director of the University Mentoring Programme, Departmental Chairman and Examination Coordinator. She is familiar with the current global and Kenyan education trends, having been trained in Education and worked as a teacher in Kenyan primary, secondary, Teachers training colleges and university since 1977. Additionally, she has served as a consultant in gender, education and development for various national and international organizations as well as local and international public and private sectors. She is a renowned researcher and scholar having published many articles in peer reviewed journals, books and chapters; and successfully supervised many post graduate students in Masters and Ph.D.



**MR. JOHNSON NZIOKA**

**MEMBER**

Appointed on 1<sup>st</sup> September, 2019

**Mr. Nzioka (57 years)**, has been a head-teacher of various schools in Nairobi for the last 19 years and is currently the head teacher at Donholm Primary School. He has a higher Diploma in Education management from KEMI which he acquired in July 2013 and a Bachelor of Education (Arts) from The East African University graduating on 5/12/2017 and other professional trainings in Education matters.

Alongside the teaching duties he has been involved in management of Co-curricular activities having risen from the Sub County as a Kenya Primary Schools Sports Association chairman to the National Vice Chairman of the same in 2015.

He is currently the National Chairman of Kenya Primary Schools Head-teachers Association (KEPSHA) and Organizing Secretary, Federation of East Africa Primary Schools Head-teachers.

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**FCPA JULIUS MWATU**

**CO-OPTED  
MEMBER**

Appointed on 4<sup>th</sup> March, 2020

**FCPA Mwatu** (50 years) is the Managing Partner at CPJ & Associates and has extensive experience in the accountancy profession spanning over 20 years specializing in audit, tax, integrated reporting and governance.

He is a past Chairman of the Institute of Certified Public Accountants of Kenya (ICPAK) and a fellow of the Institute. Julius also previously served as a Board of Trustee of KCA University, a Council Member of the International Federation of Accountants (IFAC), the global body of Professional Accountancy Organisations (PAOs), and as a Board Member of the Pan African Federation of Accountants (PAFA), the African body of PAOs.

Julius holds an MBA in Finance and a BSc. in Statistics. He is a Certified Public Accountant of Kenya - CPA (K), a Certified Secretary - CS and a Certified Financial Analyst – CFA.

Julius sits in a number of boards and committees in public sector, private sector and publicly listed companies.



**EVERLYNE A OWOKO  
REPRESENTATIVE OF PRINCIPAL  
SECRETARY, BASIC EDUCATION  
AND EARLY YEARS**

**MEMBER**

Appointed on 7<sup>th</sup> September, 2022

**Everlyne A Owoko** (56 years) is the Director, Quality Assurance and Standards – State Department or Basic Education – Ministry of Education.

She taught in secondary schools in Central Region till 1998 when she joined the Ministry of Education- Inspectorate (currently QAS)

She represents the ministry as a board member at KICD and KNQA.

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

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**MS. FLORENCE NGARARI**

**MEMBER**

Appointed on 1<sup>st</sup> September, 2019

**Ms. Ngarari** (56 years), has a Bachelor’s Degree in Education. She is currently the Principal of Pangani Secondary School. Her area of expertise is Administration and Education.



**MR. GABRIEL MATHENGE**

**REPRESENTATIVE, TEACHERS  
SERVICE COMMISSION**

**MEMBER**

Appointed on 6<sup>th</sup> August, 2020 – Exited 21<sup>st</sup> August, 2023

**Mr. Mathenge** (52 years) has over twenty years of extensive experience in teacher performance management, instructional leadership, project management and educational administration. He holds a Master of Education in Education Administration.

He has over 12 years’ experience working with the Teachers Service Commission, specializing on Quality Assurance and Standards. He is a member of KAPAM, and has served in various educational committees and attended several local and international education conference. Previously he worked as high school teacher, deputy principal and high school principal.

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**MR. WESLEY TOO**

**REPRESENTATIVE OF  
PRINCIPAL SECRETARY, THE  
NATIONAL TREASURY**

Appointed on 10<sup>th</sup> May, 2017

**Mr. Too** (51 years) represents the Principal Secretary, National Treasury. He is a Deputy Director of Resource Mobilization in The National Treasury, Resources Mobilization Department. He has over ten years' experience in resources mobilization, and holds a Master of Arts Degree in Economics from the University of Nairobi.



**DR. DAVID NJENGERE**

**MEMBER**

Appointed on 1<sup>st</sup> July, 2021

**Dr. Njengere** (55 years) is currently the Chief Executive Officer, The Kenya National Examinations Council (KNEC).

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

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

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

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

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

**DIRECTOR/CEO**

Appointed on 25<sup>th</sup> September, 2020

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

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**KICD COUNCIL DISTRIBUTION BY ETHNICITY**

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

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**III. MANAGEMENT TEAM**



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



**DIRECTOR/CEO**

Appointed on 25<sup>th</sup> September, 2020

**Prof. Ong'ondo, PhD, MBS** (57 years) is an Associate Professor in Teacher Education. He is the Director/Chief Executive Officer (**CEO**) at the Kenya Institute of Curriculum Development (**KICD**). He is a Commonwealth Academic Fellow and Scholar who holds a Postdoctoral Fellowship (University Warwick, UK), a PhD (the University of Leeds, UK), an M.Phil. Degree (Moi University, Kenya), a B.Ed. Degree (Moi University), and a Diploma in Education (Siriba Teachers College - Kenya). Before he joined KICD, Prof. Ong'ondo was the Executive Director of African Network for Internationalization of Education (**ANIE**). **ANIE** is a Pan-African professional organisation focusing on research, capacity building and harnessing partnerships in Higher Education. He also served as a Teacher Educator in the School of Education at Moi University - Kenya where he had worked for 16 years. Prior to joining the university as a lecturer, Charles had fifteen years' experience as a teacher of English Language and Literature in English at secondary school level in Kenya. He has (alone and jointly) published widely in English Language Teacher Education, Research Methodology and Communication Studies. He also serves as a reviewer for a number of international journals. Prof. Ong'ondo was a member of the *Taskforce on enhancing access, relevance, transition, equity and quality in curriculum reforms implementation in Kenya*. He has actively participated in Community Service as Chairman and member of Boards of Management; Adjudicator, Facilitator and Consultant in a number of National, Regional, County or Institutional events, conferences and festivals. Prof. Ong'ondo is a member of several International Professional/Academic Associations including ANIE, International Association of English as Teachers of English as a Foreign Language (**IATEFL**), African Curriculum Association (**ACA**), among others.



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 <p align="center"><b>Ms. EUNICE GACHOKA</b> <b>SENIOR DEPUTY DIRECTOR</b> <b>(EDUCATION MEDIA)</b></p>	<p>Appointed on 1<sup>st</sup> September, 2022</p> <p><b>Ms. Gachoka</b> (50 years), is the Senior Deputy Education Media Directorate.</p> <p><b>Qualifications:</b> Master’s Degree in Communication Studies from University of Nairobi; Bachelor of Education Degree (Science) from Kenyatta University; Graduate Diploma in African Leadership in ICT in Knowledge Society Dublin city University, Certificate in e-learning technologies University of Colombo School of Computing. Certificate in Governing Digital Transformations Blavanik School of Government, University of Oxford.</p> <p>She is a member of Association of Media Women in Kenya (AMWIK) and Network of E-learning Professionals.</p>
 <p><b>MRS. JACQUELINE ONYANGO, OGW</b></p> <p align="center"><b>SENIOR DEPUTY DIRECTOR</b> <b>(BASIC EDUCATION CURRICULUM DEVELOPMENT)</b></p>	<p>Appointed on 1<sup>st</sup> July, 2017</p> <p><b>Mrs. Onyango</b> holds a Masters Degree in Curriculum Studies from University of Nairobi; Bachelor of Education Degree from Kenyatta University; Certificate in Education Planning from the International Institute of Education (IIEP-UNESCO).</p> <p>She is currently undertaking a PhD Degree in Curriculum Development at Moi University, Eldoret.</p>

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**KICD ETHNIC DISTRIBUTION AS AT 30<sup>TH</sup> JUNE, 2023**

**KICD Management Distribution by Ethnicity (Grade 5 and above)**

S/NO	ETHNIC GROUP	MALE	FEMALE	TOTAL	%
1.	ASIAN	0	1	1	1.19
2.	EMBU	0	3	3	3.57
3.	KAMBA	6	5	11	13.09
4.	KIKUYU	11	17	28	33.33
5.	KISII	2	3	5	5.95
6.	LUHYA	6	4	10	11.9
7.	LUO	8	4	12	14.29
8.	MERU	4	4	8	9.52
9.	KALENJIN	1	3	4	4.76
10.	SOMALI	2	0	2	2.38
	<b>TOTAL</b>	<b>40</b>	<b>44</b>	<b>84</b>	<b>100</b>

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

S/NO	ETHNIC GROUP	MALE	FEMALE	TOTAL	%
1.	EMBU	1	5	6	2.53
2.	KALENJIN	6	9	15	6.33
3.	KAMBA	12	12	24	10.13
4.	KIKUYU	30	50	80	33.76
5.	KISII	14	10	24	10.13
6.	LUHYA	16	16	32	13.5
7.	LUO	23	9	32	13.5
8.	MAASAI	2	0	2	0.84
9.	MERU	9	7	16	6.75
10.	TESO	0	1	1	0.42
11.	TAITA	2	3	5	2.11
	<b>TOTAL</b>	<b>115</b>	<b>122</b>	<b>237</b>	<b>100</b>

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**IV. CHAIRPERSON'S STATEMENT**

The Kenya Institute of Curriculum Development in its resolute efforts to fulfil its mandate under the leadership of the Council, made great strides during the Financial Year 2022/2023. The Institute in collaboration with the Ministry of Education and other stakeholders has remained focused particularly on curriculum reforms, to guarantee quality. This is in line with its mission of providing curricula and curriculum support materials through research and engagement to nurture every learner's potential for sustainable development.

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

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

Finally, I wish to thank the Government of Kenya for the support it has accorded the Institute during the 2022/2023 financial year.

  
..... Date ..... 07/03/2024  
**PROF. ELISHIBA NJAMBE KIMANI**  
**COUNCIL CHAIRPERSON**  
**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT**

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**V. REPORT FROM THE CHIEF EXECUTIVE OFFICER**

During the Financial Year 2022/2023, the Institute continued with implementation of Curriculum Reform. Key milestones were achieved toward provision of curriculum that is utilized in basic and tertiary education institutions.

KICD implemented the National government Priorities as contained in the Kenya Kwanza Manifesto. This entailed leveraging on technology in Basic Education through enhancement of digital content and creative industry to have appropriate content accessible in Kenya Education Cloud. KICD achieved this target by mainstreaming content on government development in the development of 25 Curriculum designs for Grades 11 and in the development of Technical and Vocational Education syllabuses. The Institute also prepared a Virtual lab concept note and a workshop with a potential partner was held to discuss modalities of establishing a virtual lab for disseminating Grade 7 Integrated Science aligned to JSS and embedded on KEC. The ICT integration online course for Teachers on Elimika platform was also undertaken. Curation of 38 interactive digital content for Grade 6 in 12 learning areas for regular learners was undertaken; 10 digital content materials for Grade 3 in 10 learning areas for learners with visual impairment (VI) and 9 digital content materials for Grade 3 in 9 learning areas for learners with hearing impairment (HI) were adapted and disseminated. Along with that, KICD trained 474 interactive digital content developers to enhance quality of materials.

During the period under review, KICD carried out monitoring of the implementation of CBC in Grade 6 and prepared a report. The Institute also carried out a summative evaluation of CBC primary school level and prepared a report. The Institute evaluated 131 materials submitted for Grade 8 and an additional 31 materials submitted by walk in clients, approved 439 CBC complimentary materials; and held a publisher's conference in the period under review.

In addition, the Institute developed 21 curriculum designs for Grade 10, 25 curriculum designs for Grade 11 and 23 curriculum designs for Grade 8; adapted 37 learning areas for Grades 10 to suit learners with special needs; developed 14 curriculum designs for vocational level of special needs education; finalized development of 3 modules for Diploma in Microfinance, 3 modules Diploma in Credit Management, 3 modules Diploma in Hairdressing and Beauty Therapy, and 2 modules for Certificate in Hairdressing and Beauty Therapy.



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The Institute also developed 3 (three) handbooks for Kenya Sign Language; 12 (twelve) handbooks for stage based pre-vocational level; and 1 (One) handbook for braille Grade 7-9. Further, KICD disseminated 39,584 print curriculum support materials through the Multimedia Bookshop. These comprised of curriculum designs, handbooks, IEC materials and other curriculum support materials. The Institute also broadcasted 2,000 Radio school programmes, 4,550 EDU TV Channel programmes, acquired and uploaded 144 titles of interactive digital content on Kenya Education Cloud (KEC). Further, 590 electronic curriculum support materials were developed and produced.

During the contract period under review, 67,079 curriculum implementers were retooled comprising of 126 Master Trainers; 2,003 Trainer of Trainers; 30,550 newly recruited JSS teachers; 10,800 Teachers who were upgraded from primary school to JSS; and 23,600 Head teachers. This was done in collaboration with TSC and other agencies in the Education Sector.

In order to strengthen the institutional capacity, the Institute carried training need assessment and execute interventions to address the identified training needs through, recruitment, outsourcing, capacity building and training.

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

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

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**VI. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR  
FY 2022/2023**

<b>Key Result Areas</b>	<b>Performance achieved in FY 2022/23</b>
<p><b>1. Provision of curriculum that is utilized in basic and tertiary education institutions</b></p>	<ul style="list-style-type: none"> <li>i) 21 curriculum designs for Grade 10 were finalised;</li> <li>ii) 25 Grade 11 curriculum designs were developed. during which the relevant content for mainstreaming the Big Four initiatives was done.</li> <li>iii) Finalized the development of 23 curriculum designs for Grade 8;</li> <li>iv) Adapt 37 learning areas for Grades 10 to suit learners with special needs;</li> <li>v) Developed 14 curriculum designs for vocational level of special needs education;</li> <li>vi) Finalised development of 3 modules for Diploma in Microfinance;</li> <li>vii) Finalised development of 3 modules Diploma in Credit Management;</li> <li>viii) Finalised development of 3 modules Diploma in Hairdressing and Beauty Therapy;</li> <li>ix) Finalised development of 2 modules for Certificate in Hairdressing and Beauty Therapy;</li> <li>x) Monitoring of the implementation of CBC in Grade 6 was carried out and a report prepared.</li> <li>xi) Summative evaluation of CBC primary school level was carried out and a report prepared.</li> </ul>

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<b>2. Provision of Curriculum Support Materials for Basic and Tertiary Education</b>	<ul style="list-style-type: none"> <li>i) Developed 6 Handbooks for Competency Based Teacher Education;</li> <li>ii) Developed 3 Resource books for value-based education;</li> <li>iii) Developed Grade 7 - 9 Teacher's handbooks for 23 subjects.</li> <li>iv) Institute developed and produced 590 TV and radio Programmes.</li> <li>v) The call for submissions of Grade 8 materials was made in the Daily Nation and The Standard on 1st and 3rd February 2023 respectively.</li> <li>vi) The Publishers conference was done with 68 participants from varying publishing houses;</li> <li>vii) The publishers expressed their intentions to submit in various learning areas.</li> <li>viii) The Publishers conference was done with 68 participants from varying publishing houses;</li> <li>ix) 131 materials submitted for Grade 8 were evaluated;</li> <li>x) The evaluation report was presented to the Council for approval and 85 course materials were approved;</li> <li>xi) 439 CBC complementary materials were approved by the KICD Council</li> <li>xii) All the 31 materials submitted by walk in clients were evaluated.</li> <li>xiii) Curated 38 interactive digital content for Grade 6 in 12 learning areas for regular learners.</li> <li>xiv) Adapted and disseminated 10 digital content materials for Grade 3 in 10 learning areas for learners with visual impairment (VI).</li> <li>xv) Adapted and disseminated 9 digital content materials for Grade 3 in 9 learning areas for learners with hearing impairment (HI).</li> <li>xvi) Trained 474 interactive digital content developers to enhance quality of materials.</li> <li>xvii) A Virtual lab concept note was prepared and a workshop with a potential partner was held to discuss modalities of establishing a virtual lab for disseminating Grade 7 Integrated Science</li> </ul>
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	aligned to JSS and embedded on KEC. The ICT integration online course for Teachers on Elimika platform was undertaken.
<b>3. Strengthening Institutional Capacity</b>	<ul style="list-style-type: none"> <li>i) Identified the annual staff training needs arising from the skills gap analysis;</li> <li>ii) Developed and implemented various training programmes to address the identified training needs;</li> <li>iii) Recruited new staff members to address the identified skills gaps in various functional areas;</li> <li>iv) 15 staff were Sensitized on KICD HR Manual.</li> <li>v) 140 staff were trained on monitoring and evaluation with a blend of Team Building.</li> <li>vi) 190 staff were trained on Quality Management Systems (QMS) on 1st - 4th November, 2022 at KICD.</li> <li>vii) 4 supply chain management staff were trained on Supplies Management by Kenya Institute of Supplies Management on 1st – 4th November, 2022 in Mombasa.</li> <li>viii) 3 HR staff attended Human Resource Management Conference organised by Institute of Human Resource Management on 25th – 28th October, 2022 in Naivasha.</li> <li>ix) 11 staff from Finance and accounts departments attended Finance and Accounts Conference on 7th – 11th November, 2022 in Mombasa.</li> <li>x) 3 staff in Supply Chain Management were trained on Public Procurement and Asset Disposal Act, 2015 by Kenya Institute of Supplies Management on 3rd -7th October, 2022 in Kisumu.</li> <li>xi) 20 staff members were trained Risk Management by Kenya Bureau of Standards (KEBS) on 15th - 18th November, 2022 at KICD.</li> <li>xii) 6 staff members were trained on Secretarial Management on 19th February - 15th March, 2023.</li> <li>xiii) 24 staff members were trained on Senior Management Course (SMC) on 19th February - 15th March, 2023.</li> </ul>



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	<p>xiv) 5 staff members attended Retirement Planning Seminar on 28th – 29th March, 2023 in Nairobi.</p> <p>xv) 22 officers were trained on Food Safety Management System on 16th May 2023.</p> <p>xvi) All staff were sensitized on cross cutting issues such as prevention of HIV, prevention of drug and substance abuse, corruption prevention, national values and principles of governance, road safety mainstreaming, disability mainstreaming, resolution of public complaints, Mental illness and psychosocial counselling, gender mainstreaming, service delivery charter and processes Financial Planning, science technology and innovation mainstreaming</p> <p>xvii) All staff were placed on Performance Appraisal System (PAS)</p>
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**VII. CORPORATE GOVERNANCE STATEMENT**

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

**(1) Number of Board meetings held**

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

<b>NO.</b>	<b>NAME OF COMMITTEE/BOARD MEETINGS</b>	<b>NUMBER OF MEETINGS</b>
1.	Council meetings	10
2.	Curriculum Technical Committee	3
3.	Human Resource & Governance Committee	10
4.	Finance Strategy & General Purpose Committee	5
5.	Audit, Risk and Compliance Committee	5
	<b>TOTAL</b>	<b>33</b>

**The attendance to those meetings by members,**

Section 3 of the Second Schedule of the KICD, Act No. 4 of 2013 provides that the quorum for the conduct of business at a meeting of the Council shall be half the number of the members of the council. During the Financial Year 2022/23, all the Council meetings and Committee meetings met the requirements of Section 3 of Second Schedule of the KICD Act, No. 4 of 2013. The details of the members who attended the respective meetings were captured in the respective minutes of meetings held during the FY2022/2023.

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**Succession Plan**

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

- (i) One person to represent public universities;
- (ii) One person from the private sector;
- (iii) One person nominated by the Kenya Primary Schools Head Teachers Association;
- (iv) One person nominated by Kenya Secondary Schools Head Teachers Association;

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

**Existence of Board Charter**

The KICD Council approved its Council Charter during its meeting held on 19<sup>th</sup> June, 2021 in line with the provisions of Mwongozo Code of Governance for State Corporations.

**Process of Appointment and Removal of Council Members,**

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

- (i) Serves the appointing authority with written notice of resignation; or
- (ii) Is absent, without the permission of the Chairperson, from three consecutive meetings; or
- (iii) Is convicted of an offence by a court of competent jurisdiction and sentenced to imprisonment for a period exceeding six months without the option of a fine; or
- (iv) Is incapacitated by reason of infirmity of body or mind; or
- (v) Is otherwise unable or unfit to discharge the functions of the Council; or
- (vi) If the member dies.

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**Roles and functions of the Board/Council**

Section 4.1 of the KICD Council Charter provides that:

- a) The basic responsibility of KICD Council members is to exercise their best judgment and to act in a manner that they reasonably believe to be in the best interest of the Institute and its stakeholders. In discharging that obligation, the members shall rely on the honesty and integrity of the Institute's Management, staff and its external professional advisors and auditors.
- b) In furtherance of its responsibilities, Council shall have the power to:
  - i) Create, develop, apply for and hold intellectual property rights and enter into agreements or arrangements for their commercial exploitation or otherwise as the Council may consider appropriate;
  - ii) Enter into any arrangement with education and training institutions or professional organizations, whether within or outside Kenya;
  - iii) Manage, supervise and administer the assets of the Institute in such a manner as best promotes the purpose for which the Institute is established;
  - iv) Determine the provisions to be made for capital, recurrent expenditure and for reserves of the Institute; receive any grants, gifts, donations or endowments on behalf of the institute and make legitimate disbursements therefrom;
  - v) Enter into association with such other bodies or organizations within or outside Kenya as the Council may consider desirable or appropriate and in furtherance of the purposes for which the Institute is established;
  - vi) Open a banking account or bank accounts for the funds of the Institute;
  - vii) Constitute working panels and committees for the purpose of the performance of the functions of the Institute;
  - viii) Approve all curricula developed or vetted by the Institute; and
  - ix) Do any other thing which is necessary or convenient to be done in connection with or incidental to its functions.

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**Board and Member Performance,**

The board was evaluated 14th July 2022 by officials from *State Corporations Advisory Committee* (SCAC). The overall performance of the board will be shared with the board during its next regular meeting once the analysis by SCAC is completed.

**Conflict of Interest**

During FY2022/2023, a no-conflict-of-interest register was kept by the Ag. Corporation Secretary and none of the members declared any conflict of interest in any of the agenda items that were presented for deliberations and guidance by the Council.

**Board Remuneration,**

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

**Ethics and Conduct**

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

**Governance Audit.**

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

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

The Council has established Committees to assist in the implementation of its policy guidelines and strategy. These Committees meet regularly and are chaired by non-executive Council members. The Committees submit their report to the full Council for adoption and approval. All the non-executive Council members are independent of management and free

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from any business or other relationship, which may materially interfere with the exercise of their judgment.

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

**Prof. Elishiba Njambi Kimani  
Council Chairperson**



Signature



Date

**Prof. Charles O. Ong'ondo, PhD, MBS  
Director/Chief Executive Officer**



Signature



Date

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**VIII. MANAGEMENT DISCUSSION AND ANALYSIS**

**SECTION A: OPERATIONAL AND FINANCIAL PERFORMANCE**

The Kenya Institute of Curriculum Development (KICD) is State Corporation charged with the critical mandate of developing curricula and curriculum support materials for all levels of education below the university. The Institute relies on the Government grant to support its activities. The grant is mostly used to cater for staff salaries and to undertake core activities.

In the FY2022/2023, the Institute continued with implementation of Curriculum Reform. The Junior School Grade 7 was rolled out in January 2023. During the financial year under review, key milestones were achieved. These include;

Development of 25 Grade 11 curriculum designs, finalisation of 21 curriculum designs for Grade 10; adaptation of 37 learning areas for Grades 10 to suit learners with special needs; development of 14 curriculum designs for vocational level of special needs education. The Institute also undertook the capacity building for Competency Based Curriculum implementers (head teachers, teachers, teacher trainers and field officers). A total of 67,079 curriculum implementers were capacity built during the period under review. In addition, the Institute carried out monitoring of the implementation of CBC in Grade 6 and wrote a report. The summative evaluation of CBC primary school level was also carried out and a report prepared.

During the financial year 2022/2023, the Institute continued disseminating Radio and Television (TV) programmes, as well as development and dissemination of digital content in the various subjects. A total of 590 TV and radio Programmes were developed, produced and disseminated through EDU TV Channel and EDU Radio. The Institute also curated and uploaded 38 interactive digital content in Kenya education cloud for access by learners.

The Institute also commenced mainstreaming of the National Development Priority Areas in curriculum reforms as envisaged in the Kenya Kwanza Manifesto and Vision 2030. This was to be achieved through leveraging on technology to enhance promotion of creative industry and increasing accessibility to digital content through Kenya Education Cloud (KEC) and other platforms. In effort to implement this commitment, the Institute commenced establishment of a Virtual lab to disseminate integrated science aligned to Junior Secondary School curriculum and embed on Kenya Education Cloud (KEC). A Virtual lab concept note was prepared and a workshop with a potential partner was held to discuss modalities of establishing a virtual lab. The establishment of the virtual lab is ongoing and will be completed in the FY 2023/24.

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During this financial year, the Institute received Grant transfers from the Ministry of Education as follows;

<b>Type of grant</b>	<b>2023 KSH '000'</b>	<b>2022 KSH '000'</b>	<b>2021 KSH '000'</b>
Operational grant- Normal	803,358	803,358	775,839
Development Grant	75,000	50,000	50,000

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

<b>Type of revenue</b>	<b>2023 KSH '000'</b>	<b>2022 KSH '000'</b>	<b>2021 KSH '000'</b>
Appropriation in Aid (A-I-A)	292,251	316,574	209,159

**SECTION B: COMPLIANCE WITH STATUTORY REQUIREMENTS**

During the financial year the Institute complied with all the statutory requirements which included tax compliance, pension deduction and remittance, medical deductions and remittance among others.

**SECTION C: KEY PROJECTS AND INVESTMENT DECISIONS THE ENTITY IS PLANNING/IMPLEMENTING**

During the financial year, the Institute has been carrying out one Capital project, namely, Educational Resource Centre, which is solely funded by the Government of Kenya and is at phase 1. The phase one is estimated to be 88% complete.

**SECTION D: MAJOR RISKS FACING THE ENTITY**

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

**Risk Management**

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



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**IX. ENVIRONMENT AND SUSTAINABILITY REPORTING**

The Kenya Institute of Curriculum Development (KICD) exists to transform lives in the education sphere. The Institute is a driving force in nurturing every learner's potential as it executes its mandate of developing curricula and curriculum support materials informed by research to all levels of education below the university.

Guided by its Service Delivery Charters, KICD always values its stakeholders. It puts the customer's interest first as it strategically delivers relevant goods and services and continuously improves on its operational excellence.

Below is an outline of the organisation's policies and activities that promote Corporate Social Responsibility (CSR).

Over the years, KICD has endeavoured to partner with its stakeholders to champion a cause that is likely to have a positive impact on society. During the 2022/2023 Financial Year, in giving back to society, the Institute participated in a tree planting exercise in response to a Presidential directive on 'National Strategy for Achieving and Maintaining Over 10% Tree Cover by 2022,' which was issued on January 5, 2019, and runs up to June 30, 2022. KICD planted 1462 tree seedlings at Aquinas High School in Makadara Sub-County in Nairobi County on April 18, 2023, in response to the directive that is captured in the Institute's performance contract. The Financial Year 2022/2023, was a government transitional period. In heeding the clarion call by the President, KICD is expected to set aside funds for afforestation support in its contribution to the 15 billion Tree Growing and Restoration Campaign for the restoration of 10.6 million hectares by 2032 in the subsequent financial years.

The trees were purchased from the Kenya Forest Service (KFS) and were planted under the professional guidance of a representative from the service. The learners who participated in the planting exercise alongside their teachers, KICD staff and representatives from the Provincial Administration and the Ministry of Education were challenged to adopt the trees and maintain them under the supervision of their teachers. The occasion was presided over by the Nairobi Regional Director of Education, Mrs. Margaret Lesuuda.

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The event also created an opportunity for KICD to enhance its corporate brand image by sharing pertinent information about the ongoing curriculum reforms. Information, Education and Communication (IEC) materials; Pamphlets and brochures on Competency Based Curriculum (CBC) were shared out with the schools and the general public. The event photo was shared on Taifa Leo on 25<sup>th</sup> April 2023. The captured video link; <https://youtu.be/d6NuLRAJU0> was shared on the KICD Social Media platforms. The participants wore the branded KICD t-shirts for brand visibility.

The Institute also participated in the World Environmental Day 2022 Commemoration that was organized by the National Environmental Management Authority (NEEMA) in Nakuru County on June 5, 2023, as shown in the link below;

<https://www.facebook.com/KICDKenya/posts/pfbid0G3o7KRAQPjpDvddUwDL6EFcWKRnHdSnhmvytDZxb9EDA2sYjmotvKFoQXmhjeYyl>

These engagements were important as they enhanced information sharing on CBC, supporting the government's aspiration to achieve its programmes. The KICD staff engaged freely with the stakeholders and the public passing relevant information on the CBC implementation.



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The Kenya Institute of Curriculum Development on Tuesday, 18th April 2023, carried out a tree planting exercise at the Aquinas High School in Makadara Constituency, Nairobi County. The Institute planted over one thousand trees. The occasion was presided over by the Nairobi Regional Director of Education Ms. Margaret Lesuuda. The Kenya Commercial Bank, Nairobi Branch also donated three hundred tree seedlings for the exercise.



*Aquinas High School Students planting trees in their school compound*



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A team of Environmentalists from Machakos County receiving a trophy from the Cabinet Secretary Ministry of Environment, Climate Change and Forestry, Hon. Saipan Tuya, accompanied by Nakuru Governor, H.E Susan Kihika at Nakuru National Park during the World Environmental Day on 5<sup>th</sup> June 2023.



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**X. REPORT OF THE COUNCIL**

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

**i) Principal activities**

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

**ii) Results**

The results of the entity for the year ended June 30, 2023, are set out on page 1

**iii) Directors**

The members of the Council who served during the year are shown on page Viii to Xiii. During the year no Council member retired or resigned.

**iv) Auditors**

The Auditor General is responsible for the statutory audit of the Institute in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 The Auditor General carried out the audit of the Institute for the year ended June 30, 2023 in accordance to section 23 of the Public Audit Act, 2015.

By Order of the Council.



Name



Signature



Date

**Corporate Secretary/Secretary to the Council**

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**XI. STATEMENT OF COUNCIL'S RESPONSIBILITIES**

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

The Council is therefore, responsible for the preparation and presentation of the Institute's financial statements, which give a true and fair view of the state of affairs of the Institute for and as at the end of the year ended June 30<sup>th</sup>, 2023. This responsibility includes:

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

The Council accepts responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act and the State Corporations Act. The Council is of the opinion that the Institute's financial statements give a true and fair view of the state of Institute's transactions during the financial year ended June 30<sup>th</sup>, 2023, and of the Institute's financial position as at that date. The Council further confirms the completeness of the accounting records maintained by the Institute, which have been relied upon in the preparation of the Institute's financial statements, as well as the adequacy of the systems of internal financial controls.

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

**Approval of the financial statements**

The draft annual Report and financial statements for the year ended 30<sup>th</sup> June, 2023 were presented to the Council and approved during the meeting held on .....

**Prof. Elishiba Njambi Kimani**  
Council Chairperson



Signature

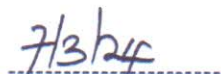


Date

**Ms. Florence Ngarari**  
Member



Signature

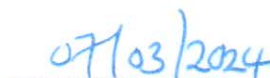


Date

**Prof. Charles O. Ong'ondo, PhD, MBS**  
Director/Chief Executive Officer



Signature



Date

# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KENYA INSTITUTE OF CURRICULUM DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2023**

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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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

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

#### **Opinion**

I have audited the accompanying financial statements of Kenya Institute of Curriculum Development set out on pages 1 to 29, which comprise of the statement of financial position as at 30 June, 2023, and the statement of financial performance, statement of



changes in net assets, statement of cash flows and the 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, the financial position of Kenya Institute of Curriculum Development as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Kenya Institute of Curriculum Development Act, 2013.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **1. Uncertainty Over Going Concern of the National Resource Centre**

The statement of financial performance reflects net deficit from National Resource Centre (NRC) of Kshs.15,576,000 (2021/2022 - Kshs.1,462,000) as disclosed in Note 6 to the financial statements. The deficit is indicative of deterioration of the Centre by Kshs.14,114,000 or 965%) from the prior year performance. Management has attributed the deficit to the sharp increase in the prices of inputs and reduction in the level of business activities during the year under review. Management has however put in place measures to improve on the sales levels by providing for sales and marketing officers in the new organizational structure to source for business for NRC. Further, prices for food items have been reviewed upwards during the 2023/2024 financial year while Management has instituted stringent budget measures to minimize on wastage while improving on the existing products and facilities.

In the absence of support to the National Resource Centre by the Institute, its sustainability and provision of services cannot be confirmed.

#### **2. Failure to Write-Off Long Outstanding Debts**

The statement of financial position reflects current portion of receivables from exchange transactions balance of Kshs.158,788,000 as disclosed in Note 20 to the financial statements. The balance is net of provision for bad debts of Kshs.73,360,000 on account of long outstanding balance of Kshs.126,774,190 that relate to the period when the Institute was a department and later as a Semi-Autonomous Government Agency (SAGA) under the Ministry of Education with some dating back to 2006. Further, Note 21 to the

financial statements discloses provision for bad debts of Kshs.6,026,000 on account of receivables from Presidential Working Party on Education Reforms, whose term has since lapsed. However, Management has not initiated the approval process for the write-off of the long outstanding debts in line with bad and doubtful debt policy of the Council.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

#### **Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance which have remained unresolved as at 30 June, 2023.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Stalled Construction Works on Education Resource Centre**

The statement of financial position reflects property, plant and equipment balance of Kshs.4,463,322,000 as disclosed in Note 23 to the financial statements. Included in the balance is work-in-progress balance of Kshs.1,336,978,000 in respect of incomplete Education Resource Centre (ERC). The contractor was awarded the construction contract of Kenya Institute of Curriculum Development Resource Centre on 03 May, 2013 at a contract sum of Kshs.786,583,507. The contract period was ninety-one (91) weeks. Cumulatively, the contractor has been paid an amount of Kshs.724,422,954 and a further amount of Kshs.15,040,000 for lease-way. However, the project had stalled due to non-remittance of the development funds to the Institute despite having a budget for it. As at the time of audit in the month of February, 2024, the contractor was not on site.

In addition, the following additional issues were noted: -

- i. The project progress could not be verified since no status report was presented for audit.
- ii. Retention according to the contract was 10% of certificates amount of Kshs.72,442,295 instead of an amount of Kshs.52,860,454 which was disclosed as retention in the register, resulting to an unexplained variance of Kshs.19,581,841.
- iii. The Management did not maintain a deposits account, thus the retention balance of Kshs.52,860,454 could not be traced and was not disclosed in the financial statements.
- iv. The lease-way agreement cost of Kshs.1,500,000 annually will continue increasing due to project delay.

In the circumstances, value for money was not realised on the construction of the Education Resource Centre.

## **2. Unapproved Reallocation of Expenditure**

The statement of financial performance reflects an amount of Kshs.4,431,445,000 in respect of donors or partners expenditure as disclosed in Note 15 to the financial statements. However, an amount of Kshs.165,000,000 was reallocated from Digital Literacy Programme to Curriculum Reform, and no approval of the Board was sought for the reallocation contrary to Section 43(b) of the Public Finance Management Act, 2012 which states that 'an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes only which they were intended and appropriated by the National Assembly'.

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

## **3. Non-Remittance of Excess AIA Collections**

The statement of comparison of budget and actual amounts reflects income generating activities revenue budget and actual amount on comparable basis of Kshs.171,000,000 and Kshs.281,522,000, respectively resulting to a surplus collection of Kshs.110,552,000 or 65% of the budget. However, the over-collection on revenue from exchange transactions (Appropriations-In-Aid) amounting to Kshs.110,552,000 was not surrendered to the Exchequer contrary to Regulation 84 of the Public Finance Management (National Government) Regulations, 2015 which states that not later than the 31<sup>st</sup> January of each year, each Accounting Officer shall surrender to the National Exchequer Account unexpended voted money or excess Appropriations-In-Aid, as confirmed by Auditor-General in the audit report.

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

## **4. Non-Closure of Dormant Bank Accounts**

The statement of financial position reflects a balance of Kshs.7,963,086,000 in respect of cash and cash equivalents as disclosed in Note 19 to the financial statements. Included in the balance is an amount of Kshs.5,725,000 in respect of three (3) bank commercial accounts held by the Institute. Examination of the respective bank statements and

cashbook ledgers revealed that the accounts had no transactions during the year under review. The bank accounts have accumulated unnecessary bank maintenance charges, resulting to wastage of public funds.

In the circumstances, value for money may not have been realized from the continued maintenance of the three dormant bank accounts.

## **5. Irregularities in Distribution of Textbooks**

The following inconsistencies were noted in the text book distribution;

### **5.1 Delays in Distribution and Failure to Adapt Textbooks for Special Schools**

During the year under review, there were notable delays in the distribution of mathematics textbooks in Bungoma and Nakuru Counties. Delivery notes from the sampled schools indicated the books were delivered by publishers in May, June, July and October, 2023. As a result, the learners were denied access to the course materials for periods of up to two (2) academic terms without requisite learners' books and teachers taught without teachers' guides. Further, sampled special schools visited during the audit revealed that there were no adapted versions of the text books to suit the special needs learners.

### **5.2 Delivery of Text Books not Required in Schools**

During the year under review, a publishing company was contracted to provide an estimated quantity of 1,000,000 copies French text books for grade seven learners. However, field verification done in the Month of January, 2024 revealed that only one school in each of the three Counties of Nakuru, Bungoma and Kakamega offered French as a learning area. Further, Kwale Primary School for the Deaf and the Salvation Army Likoni School for the Blind which apply the Kenya Intermediate Level Education Assessment (KILEA) curriculum received copies of the French textbooks which could not be put into.

In the circumstances, value for money may not have been realized from the purchase of excessive course text books, failure to adapt books for the special needs and the delays in delivery of books to schools.

## **6. Unbudgeted Donor Funds**

The statement of financial performance reflects funding from donors or partners amount of Kshs.4,431,445,000 and expenditure of a similar amount as disclosed in Notes 4 and 15 to the financial statements. The following observations were made:

### **7. Unbudgeted for Donor Receipts**

The amount of Kshs.44,312,000 relating to funding from other donors or partners. were directly credited to the Kenya Institute of Curriculum Development accounts without being channeled through The National Treasury. Further, it was noted that these amounts were not captured in the budget as estimates as required by law. There was no authorization from the Cabinet Secretary permitting the funds to be wired directly to the Institute. This was contrary to Section 47(3) of the Public Finance Management Act, 2012 which states that the National Government or a National Government entity may receive a grant or donation from a development partner with the approval of the Cabinet Secretary.

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

### **8. Over-Expenditure on Donor Funded Programmes**

Included in Kshs.4,431,445,000 as disclosed in Note 15 to the financial statements is donors or partners expenditure which includes an amount of Kshs.208,584,000 in respect of Kenya Primary Education Equity and Learning (KPEEL) project. However, the approved budget for KPEEL activities was Kshs.100,000,000, resulting to an over expenditure of Kshs.108,584,000 and which was incurred without approval from the Board. Further, the source of the funds to fund the over expenditure was not disclosed.

In addition, included in the expenditure is an amount of Kshs.215,589,000 for MOE - Digital Literacy Programme. However, this expenditure was against an approved budget of Kshs.136,250,000, resulting to an explained over-expenditure of Kshs.79,339,000.

In the circumstances, regularity and value for money for the over expenditure could not be confirmed.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, 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**

#### **Understaffing of the Institute**

Review of Institute's Human Resource records revealed that the Institute had three hundred and twenty five (325) in-post against the authorized establishment of seven hundred (700) resulting in an understaffing of three hundred and seventy-five (375).

In the circumstances, lack of adequate human resources may negatively affect employees' service delivery, resulting to non-achievement of organizational goals and targets.

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 the Council**

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

In preparing the financial statements, Management is responsible for assessing the Institute'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 Institute 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.

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 Institute'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 Institute 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 Institute to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

17 April, 2024



**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT  
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**XIII. STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 30 June, 2023

		2023	2022
	Note	KSH '000'	KSH '000'
<b>Revenue from non-exchange transactions</b>			
Funding from donors/partners	4	4,431,445	6,648,671
Transfers from Governments	5	<u>803,358</u>	<u>803,358</u>
		<b>5,234,803</b>	<b>7,452,029</b>
<b>Revenue from exchange transactions</b>			
Net surplus from NRC	6	(15,576)	(1,462)
Rental revenue from staff quarters	7	108	86
Finance income - external investments	8	220,532	191,999
Other income	9	76,458	125,798
		<u>281,522</u>	<u>316,420</u>
<b>Total revenue</b>		<b>5,516,325</b>	<b>7,768,450</b>
<b>Expenses</b>			
Employee costs	10	661,677	645,632
Expenses of the Council	11	5,230	14,973
Depreciation and amortization	12	70,831	77,272
Repairs and maintenance	13	18,219	18,313
Programme areas services	14	94,738	158,051
Donors/partners expenditure	15	4,431,445	6,648,671
General operational expenses	16	118,839	126,783
<b>Total expenses</b>		<u>5,400,979</u>	<u>7,689,695</u>
<b>Other Gain/(Losses)</b>			
Gain on foreign exchange transactions	17	4,802	2,031
<b>(Deficit)/surplus before tax</b>		<u>120,148</u>	<u>80,786</u>
Taxation	18	30,279	36,873
<b>(Deficit)/surplus after tax</b>		<u>89,869</u>	<u>43,913</u>

The notes set out on pages 6 to 29 form an integral part of the Financial Statements.

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT  
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FOR THE FINANCIAL YEAR ENDED 30 JUNE, 2023**



**XIV. STATEMENT OF FINANCIAL POSITION  
As at 30 June, 2023**

<b>Assets</b>		<b>2023</b>	<b>2022</b>
<b>Current assets</b>		<b>KSH '000'</b>	<b>KSH '000'</b>
Cash and cash equivalents	19	7,963,086	2,965,477
Current portion of receivables from exchange transactions	20	158,788	142,055
Current portion of receivables from non- exchange transactions	21	193,016	94,269
Inventories	22	90,506	75,615
		<b>8,405,396</b>	<b>3,277,416</b>
<b>Non-current assets</b>			
Property, plant and equipment	23	4,463,322	4,446,603
Intangible assets	24	168	1,685
		<b>4,463,490</b>	<b>4,448,288</b>
<b>Total assets</b>		<b>12,868,886</b>	<b>7,725,704</b>
<b>Current liabilities</b>			
Trade and other payables from exchange transactions	25	105,802	121,609
Refundable deposits from customers	26	-	972
Deferred income – donors/partners	27	6,616,984	1,541,307
Provision on taxation	28	32,125	112,711
<b>Total liabilities</b>		<b>6,754,911</b>	<b>1,776,599</b>
<b>Net assets</b>			
Capital reserves	29	4,524,391	4,449,391
Accumulated surplus	30	1,589,584	1,499,714
		<b>6,113,975</b>	<b>5,949,105</b>
<b>Total net assets and liabilities</b>		<b>12,868,886</b>	<b>7,725,704</b>

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

Prof. Charles O. Ong'ondo, PhD, MBS    
Director/Chief Executive Officer                      Signature                      Date

Dr. Solomon M. Kathuo    
Head of Finance & Accounts                      Signature                      Date

Prof. Elishiba Njambi Kimani    
Council Chairperson                      Signature                      Date

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT  
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**XV. STATEMENT OF CHANGES IN NET ASSETS  
For the year ended 30 June, 2023**

		Capital reserve	Accumulated surplus	Total
	Notes	KSH '000'	KSH '000'	KSH '000'
<b>Balance as at 30 June, 2021</b>		<b>4,399,391</b>	<b>1,466,209</b>	<b>5,865,600</b>
Surplus for the period	30	-	43,913	43,913
Capital Grant ERC	29	50,000	-	50,000
Prior year Adjustment	30		(10,408)	(10,408)
<b>Balance as at 30 June, 2022</b>		<b>4,449,391</b>	<b>1,499,714</b>	<b>5,949,105</b>
Surplus for the period	30	-	89,870	89,870
Capital Grant ERC	29	75,000	-	75,000
<b>Balance as at 30 June, 2023</b>		<b>4,524,391</b>	<b>1,589,584</b>	<b>6,113,975</b>

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 30 JUNE, 2023**

**XVI. STATEMENT OF CASH FLOWS**  
For the year ended 30 June, 2023

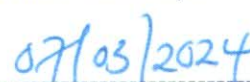
	Notes	2023 KSH '000'	2022 KSH '000'
Cash flows			
from Operating Activities			
Surplus(Deficit) for the year	30	89,869	43,913
Add back Depreciation/Amortization	12	88,539	96,591
less: Gain on Disposal	17		-
Operating surplus before working capital changes		<b>178,408</b>	<b>140,503</b>
<b>Working Capital Adjustments</b>			
(Increase)/Decrease in trade Receivables	20	(10,708)	(23,364)
(Increase)/Decrease in non-exchange Receivables	21	(104,772)	351,989
Increase(Decrease ) in Deferred Income	27	5,075,678	762,838
Increase/(Decrease) in Trade payables	25	(16,779)	(27,211)
Increase/(Decrease) in Trade payables -taxation	28	(80,586)	(118,434)
(Increase)/Decrease in Inventory	22	(14,891)	6,295
Net cashflows from operating activities		<b>4,847,942</b>	<b>952,113</b>
<b>Cashflow from Investing Activities</b>			
Work In Progress(ERC)	23	(65,638)	-
Purchase of property , Plant and Equipment	23	(38,103)	(48,996)
Prior Year adjustment	30	-	(10,407)
Net cashflows from investing activities		<b>(103,741)</b>	<b>(59,403)</b>
<b>Cash from Financing Activities</b>			
Development Grant for ERC	29	75,000	50,000
Assets financed from Donor Grant		<b>75,000</b>	<b>50,000</b>
<b>Net cashflows from Financing activities</b>		<b>75,000</b>	<b>50,000</b>
Net increase in the bank		4,997,609	1,100,607
Cash and cash equivalents at the beginning of the year		2,965,477	1,883,212
<b>Cash and cash equivalents at the end of the year</b>		<b>7,963,086</b>	<b>2,965,477</b>

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

Prof. Charles O. Ong'ondo, PhD, MBS  
Director/Chief Executive Officer



Signature

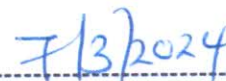


Date

Dr. Solomon M. Kathuo  
Head of Finance & Accounts



Signature

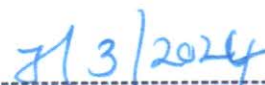


Date

Prof. Elishiba Njambi Kimani  
Council Chairperson



Signature



Date

**KENYA INSTITUTE OF CURRICULUM DEVELOPMENT  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2023**

**XVII. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of performance difference
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	
	KSH '000'	KSH '000'	KSH '000'	KSH '000'	KSH '000'	
<b>Revenue</b>						
Funding from donors/partners	4,450,000	4,883,431	9,333,431	4,431,445	(4,901,986)	-53%
Government grants and subsidies	803,358	-	803,358	803,358	-	0%
Income Generating Activities	171,000	-	171,000	281,522	110,522	65%
<b>Total income</b>	<b>5,424,358</b>	<b>-</b>	<b>5,424,358</b>	<b>5,516,325</b>	<b>(4,791,464)</b>	
<b>Expenses</b>						
Compensation of employees	650,000	-	650,000	661,677	(11,676)	-2%
Expenses of the Council	15,000	-	15,000	5,230	9,769	65%
Depreciation and amortization	76,000	-	76,000	70,831	5,169	7%
Repair and maintenance	18,000	-	18,000	18,219	(219)	-1%
Programme areas	95,000	-	95,000	94,738	262	0%
Donor expenditure	4,450,000	4,883,431	9,333,431	4,431,445	4,901,986	-53%
General Operational expenses	120,358	-	120,358	118,839	1,519	9%
Other (Gains)/losses	-	-	-	(4,802)	4,802	
Taxation	-	-	-	30,279	(30,279)	
<b>Total expenditure</b>	<b>5,424,358</b>	<b>-</b>	<b>5,424,358</b>	<b>5,426,456</b>	<b>4,881,333</b>	
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,869</b>	<b>89,869</b>	

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**Budget notes**

- i) The negative variance of Ksh **4,901,986** under donor /partners is due to delay in remittance of funds which affected the procurement processes.
- ii) The positive variance of **Kshs. 110,522** under income generating activities was majorly due to increased interest earned from short term investments.
- iii) The negative Variance of **Kshs. 9,769** under Expenses of the Council was due to exit members of the council upon expiry of their terms of appointment.

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**XVIII. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023**

**1. General information**

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

**2. Statement of compliance and basis of preparation**

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

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

**3. Summary of significant accounting policies**

**a) Revenue recognition**

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

**Transfers from other government entities**

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

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

**ii) Revenue from exchange transactions**

***Rendering of services***

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

***Income from NRC***

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

***Interest income***

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

**b) Budget information**

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Institute. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or Institute differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.



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

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When 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.

**d) Intangible assets**

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

**e) Provisions**

Provisions are recognized when the Institute has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Institute expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The Institute effects specific and general provisions on doubtful debts. A specific provision for bad debts shall be made when the debtor is deceased, declared bankrupt, cannot be traced debtors or if the debt is outstanding for more than two years. A general provision of 5% of the remaining debtors shall be made.

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

**f) Inventories**

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

**g) Depreciation**

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

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

**Amortization**

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

**h) Nature and purpose of reserves**

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

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

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

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

**j) Employee benefits**

**Retirement benefit plan**

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

**k) Gratuity**

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

**l) Foreign currency transactions**

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

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

**m) Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand, cash book balances, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

**n) Comparative figures**

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

**o) Significant judgments and sources of estimation uncertainty**

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

**Estimates and assumptions**

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

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

**Useful lives and residual values**

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

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

**p) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30<sup>th</sup>, 2023.

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

**4. Funding from Donors/Partners**

	<b>2023</b>	<b>2022</b>
	<b>KSH '000'</b>	<b>KSH '000'</b>
MoE/Partners of Curriculum Reform	297,079	155,054
MoE – Digital Literacy Programme	178,122	226,650
SEQIP (Secondary Quality Impr. Programme)	-	247,382
MoE Text Books	8,867,269	6,894,104
Kenya Covid-19 Education Response	-	78,934
Kenya primary Education Equity in learning	100,000	-
Other Donors/Partners	44,312	22,228
<b>Total Funding from Donors/Partners</b>	<b>9,486,782</b>	<b>7,624,352</b>
 <b>Reconciliation of public contributions and donations</b>		
<b>Balance unspent at beginning of year</b>	1,447,038	471,356
Current year receipts	9,486,782	7,624,352
Conditions met – transferred to revenue	(4,431,445)	(6,648,671)
<b>Conditions to be met – remain liabilities</b>	<b>6,502,375</b>	<b>1,447,037</b>

**5. Transfers from Government**

	<b>2023</b>	<b>2022</b>
	<b>KSH '000'</b>	<b>KSH '000'</b>
<b>Unconditional grants</b>		
Operational grant	803,358	803,358
<b>Total government grants and subsidies</b>	<b>803,358</b>	<b>803,358</b>

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

**6. Segment Information**

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

	2023	2022
	KSH '000'	KSH '000'
<b>Revenues</b>		
Accommodation	20,766	46,457
Hiring	64	73
Food and Beverages	82,831	72,328
Business Centre	-	38
Other Incomes	2,779	1,414
	<b><u>106,440</u></b>	<b><u>120,310</u></b>
<b>Less. Expenditure</b>		
Staff Cost	12,222	9,304
Administration Expenses	8,431	8,668
Operating Expenses	87,666	86,355
Depreciation charge	17,707	19,318
<b>Total Operating Expenses</b>	<b><u>126,026</u></b>	<b><u>123,645</u></b>
<b>Operating Surplus</b>	<b><u>(19,586)</u></b>	<b><u>(3,335)</u></b>
Interest Income	4,010	1,873
<b>Net(deficit) Income</b>	<b><u>(15,576)</u></b>	<b><u>(1,462)</u></b>

**7. Rental Revenue from Staff Quarters**

Rent receipts	108	86
<b>Total rentals</b>	<b><u>108</u></b>	<b><u>86</u></b>

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	2023	2022
<b>8. Finance Income - External Investments</b>	<b>KSH '000'</b>	<b>KSH '000'</b>
Interest on Fixed Deposit Receipts	137,321	73,978
Interest on Call and Current Account	83,211	118,021
<b>Total finance income - external investments</b>	<b>220,532</b>	<b>191,999</b>
<b>9. Other Income</b>		
Sale of Curriculum Support Materials	27,065	31,260
Income from Book review/Curation	46,527	92,850
Sale of Tenders	-	2
Consultancy	2,081	788
Income from printing /photocopying	349	31
Miscellaneous Revenue	436	-
Hire of EMS Equipment	-	867
<b>Total Other Income</b>	<b>76,458</b>	<b>125,798</b>
<b>10. Employee Costs</b>		
Employee related costs - salaries and wages	351,379	351,165
Employee related costs - contributions to pensions	65,934	64,068
Medical Cover	65,464	57,008
Commuter Allowances	34,820	34,223
Leave Allowances	7,896	8,263
Housing Allowances	129,173	127,665
Ex-gratia	1,598	1,016
Gratuity	5,413	2,224
<b>Employee costs</b>	<b>661,677</b>	<b>645,632</b>



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

	2023	2022
	KSH '000'	KSH '000'
<b>11. Expenses of the Council</b>		
Honoraria	960	709
Sitting Allowance/Travel	4,270	14,264
<b>Total Councils' Remuneration</b>	<b>5,230</b>	<b>14,973</b>
<b>12. Depreciation and Amortization</b>		
Property, plant and equipment	87,021	92,566
Intangible assets	1,517	4,024
<b>Total depreciation and amortization</b>	<b>88,538</b>	<b>96,590</b>
Property, plant and equipment- Accounted under note 6	(17,707)	(19,318)
<b>Depreciation and amortization for KICD</b>	<b>70,831</b>	<b>77,272</b>
<b>13. Repairs and Maintenance</b>		
Property	6,040	5,067
Equipment	6,259	8,003
Vehicles	5,920	5,243
<b>Total repairs and maintenance</b>	<b>18,219</b>	<b>18,313</b>
<b>14. Programme Areas Services</b>		
Basic Education	2,108	276
Special Programmes	247	1,646
Corporate Communication	384	1,568
Technical, Vocational, Entrepreneurship training	1,671	2,059
Educational Resources	252	-
Electronic and Emerging Media	13,885	11,302
Text Book Evaluation	21,547	73,388
Taskforce on curriculum reform	-	3,419
Consultancy fees	378	-
Research Monitoring and Evaluation	629	396
*School broadcast	43,635	52,550
*KICD Broadcasting Chanel	10,002	11,447
*Artist fees	-	-
<b>Total Programme Areas Services</b>	<b>94,738</b>	<b>158,051</b>

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

**15. Donors/Partners Expenditure**

	<b>2023</b>	<b>2022</b>
	<b>Ksh '000'</b>	<b>Ksh '000'</b>
MoE -Curriculum Reform	16,285	277,126
MoE -Digital Literacy Program	215,589	96,954
SEQIP	232,515	326,949
MoE Text Books	3,712,249	5,841,441
Kenya Covid-19 Education Response	-	86,635
Kenya Primary Education Equity in Learning	208,584	-
Other Donors/ Partners' Expenses	46,223	19,566
<b>Total Donors/Partners Expenditure</b>	<b>4,431,445</b>	<b>6,648,671</b>

**16. General Operational Expenses**

Advertising	1,321	2,998
Admin Expenses	28,070	34,455
Travelling Expenses	2,994	2,661
Audit Fees	-	928
Computer Expenses and Software Licence	8,342	9,514
Library Expenses	300	350
Electricity	7,634	7,737
Fuel and Oil	18,654	9,804
Insurance	3,488	5,642
Legal Expenses	236	2,710
Corporate Social Responsibility	699	346
Fungicides	350	-
Water	125	149
Postage	9	9
Printing and Stationery	16,722	19,220
Maintenance of VCT Services	1,036	1,069
Purchase of Supplies for Production	3,478	6,373
Bank Charges	1,819	1,658
Telecommunication	2,945	2,771
Training	2,284	8,649
Hire of Security	5,561	5,148
ERP support	2,563	-
COVID	80	2,632
Others	10,129	1,960
<b>Total General Operational Expenses</b>	<b>118,839</b>	<b>126,783</b>

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Notes to the Financial Statements (continued)	2023	2022	
	Ksh '000'	Ksh '000'	
<b>17. Gain on foreign exchange Transactions</b>			
Gain from Foreign Exchange	<u>4,802</u>	<u>2,031</u>	
<b>18. Taxation</b>			
Corporation Tax for the year	<u>30,279</u>	<u>36,873</u>	
<b>19. Cash and Cash Equivalents</b>			
<b>Financial institution</b>	<b>Account number</b>		
<b>a) Current account</b>			
Kenya Commercial Bank	1109284373	185,732	236,476
Kenya Commercial Bank	1109287607	30,603	24,149
Kenya Commercial Bank- Mortgage scheme	1281008311	10,039	31
Kenya Commercial Bank- Car Loan	1281008753	44	65
National Bank -Kenya COVID 19 Education Res	01071205024201		-
NCBA KICD text Books	4666400018	3,347,774	869,652
Co-operative Bank	01136069386401	75,255	71,818
Co-operative Bank	01136069386402	512,065	204,885
Co-operative Bank	01136069386405	3,019	3,023
Co-operative Bank	02120069386400	29,734	24,941
Co-operative Bank	01136069386403	1,664	1,669
Equity Bank	0910299125863	1,042	1,041
National Bank of Kenya	01071205024200	9,311	247,429
Family bank primary education		1,802	-
<b>Sub- total</b>		<b>4,208,084</b>	<b>1,685,179</b>

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Notes to the Financial Statements (continued)

		2023	2022
		KSH '000'	KSH '000'
<b>b) On - call deposits</b>			
Co-operative Bank	01150069386400/1	1,148,316	1,279,952
Kenya Commercial bank		1,268,892	-
Family Bank		1,320,992	-
<b>Others(specify)</b>	341600		
M-pesa		72	72
KCB Mortgage -Unutilized		7,536	274
KCB Carloan - Unutilized		9,194	
<b>Sub-total</b>		<b>3,755,002</b>	<b>1,280,298</b>
<b>Grand total</b>		<b>7,963,086</b>	<b>2,965,477</b>

**20. Receivables from Exchange Transactions**

**Current receivables**

Exchange Debtors	165,172	141,977
Staff Imprest	2	2,017
Staff Advances	74	177
Bank Guarantee	13,804	600
Prepayments	12,709	12,452
Deposits	1,132	1,132
Deposit with Continental Credit Bank	4,923	4,923
Deposit with Bank	120	120
Indosuez		
KICD Staff Mortgage debtors - KCB	22,872	30,274
KICD Staff carloan Debtors- KCB	11,340	20,329
Less: Provision for doubtful debts (note 32)	(73,360)	(71,946)
<b>Total current receivables</b>	<b>158,788</b>	<b>142,055</b>

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

	2023	2022
	KSH '000'	KSH '000'
<b>21. Current portion of receivable from non-exchange transactions</b>		
Kenya Primary Education Equity in Learning	108,584	-
Presidential Working party on education reforms	6,026	-
GOK Grant	84,432	-
Curriculum Reform	-	94,269
Less: Provision for doubtful	(6026)	
	<b>193,016</b>	<b>94,269</b>
<b>22. Inventories</b>		
Technical stores	10,960	14,899
Bookshop stores	68,309	47,546
Main stores	6,963	9,000
NRC stores	4,274	4,170
	<b>90,506</b>	<b>75,615</b>

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

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

**23. Property, Plant and Equipment**

	LAND KSH. 000	BUILDING NGS KSH. 000	FURN & FITTINGS KSH. 000	MOTOR VEHICLES KSH. 000	COMPUTERS KSH. 000	STUDIO EQUIP KSH. 000	DIGITAL EQUIP KSH. 000	HOTEL EQUIP KSH. 000	TOOLS & EQUIP KSH. 000	OFFICE EQUIP KSH. 000	PRINTING MACHINE KSH. 000	GENER ATORS KSH. 000	WIP KSH. 000	TOTAL KSH. 000
<b>Cost 2021/2022</b>														
As at 1 <sup>st</sup> July 2021	2,200,000	779,351	57,832	118,998	49,346	48,707	15,368	3,104	6,712	13,607	87,972	3,576	1,271,340	4,655,915
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
additions	-	20,895	1,176	-	1,205	14,295	-	2,595	874	7,956	-	-	-	48,996
As at 30 <sup>th</sup> June 2022	2,200,000	800,246	59,008	118,998	50,552	63,002	15,368	5,699	7,586	21,563	87,972	3,576	1,271,340	4,704,912
<b>Accumulated depreciation</b>														
As at 1 <sup>st</sup> July 2021	-	37,953	21,453	56,544	27,991	4,697	2,250	621	2,685	5,073	5,760	715	-	165,743
Deprec. On Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deprec. charge	-	20,006	11,802	29,750	15,165	3,150	1,537	567	1,517	4,313	4,399	358	-	92,566
As at 30 <sup>th</sup> June 2022	-	57,959	33,254	86,294	43,156	7,848	3,787	1,190	4,202	9,386	10,159	1,073	-	258,309
<b>Cost 2022/2023</b>														
As at 1 <sup>st</sup> July 2022	2,200,000	800,246	59,008	118,998	50,552	63,002	15,368	5,699	7,586	21,563	87,972	3,576	1,271,340	4,704,910
Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
additions	-	25,825	332	8,400	1,565	236	561	180	-	170	833	-	65,638	103,740
As at 30 <sup>th</sup> June 2023	2,200,000	826,071	59,340	127,398	52,117	63,238	15,929	5,879	7,586	21,733	88,805	3,576	1,336,978	4,808,652
<b>Depreciation</b>														
As at 1 <sup>st</sup> July 2022	-	57,959	33,254	86,294	43,156	7,848	3,787	1,190	4,202	9,386	10,159	1,073	-	258,309
Deprec. On Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deprec. charge	-	20,715	11,868	31,937	6,589	2,792	1,593	310	2,072	4,347	4,440	358	-	87,021
As at 30 <sup>th</sup> June 2023	-	78,674	45,122	118,231	49,745	10,640	5,380	1,500	6,274	13,733	14,599	1,431	-	345,330
<b>Net Book Value</b>														
As at 30 <sup>th</sup> June 2023	2,200,000	747,398	14,218	9,167	2,373	52,597	10,549	4,378	1,312	8,000	74,206	2,146	1,336,978	4,463,322
As at 30 <sup>th</sup> June 2022	2,200,000	742,287	25,754	32,704	7,396	55,154	11,581	4,509	3,384	12,177	77,813	2,503	1,271,340	4,446,603

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**24. Intangible Assets - Software**

	<b>2023</b> <b>Ksh '000'</b>
<b>Cost 2021/2022</b>	
As at 1 July 2021	13,415
Additions	-
<b>As at 30 June 2022</b>	<b>13,415</b>
<b>Amortization and impairment</b> <b>2021/2022</b>	
As at 1 July 2021	7,705
Amortization during the year	4,025
<b>As at 30 June 2022</b>	<b>11,730</b>
 <b>Net book value as at 30 June 2022</b>	 <b>1,685</b>
<b>Cost 2022/2023</b>	
As at 1 July 2022	13,415
Additions	-
<b>As at 30 June 2023</b>	<b>13,415</b>
<b>Amortization and impairment</b> <b>2021/2022</b>	
As at 1 July 2022	11,730
Amortization during the year	1,517
<b>As at 30 June 2023</b>	<b>13,247</b>
 <b>Net book values as at 30 June 2023</b>	 <b>168</b>

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**25. Trade and Other Payables from Exchange Transactions**

	2023	2022
	KSH '000'	KSH '000'
Trade Payables from Exchange and Non-exchange Transactions	35,071	48,896
Retention	61,315	61,837
Provision for Gratuity	6,869	4,519
Continental Credit Bank (under Receivership)	2,011	2,011
Third party payment	536	9
Provision for NSSF Penalty	-	4,337
<b>Total payables from Exchange Transactions</b>	<b>105,802</b>	<b>121,609</b>

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

The retention of **KSHS 61 million** is majorly due Dinesh construction Co. for the construction of Educational Resource Centre among others.

**26. Refundable Deposits from Customers**

Customer Deposits	-	972
<b>Total refundable deposits</b>	<b>-</b>	<b>972</b>

**27. Deferred Income: Donors/Partners**

MoE Curriculum Reform	186,524	-
MoE-Digital Literacy Program	486,431	523,898
SEQIP	9,312	241,826
MoE Text Books	5,900,571	745,551
Kenya Future Leaders	262	262
Donors Partners	33,884	29,770
<b>Total Deferred Income</b>	<b>6,616,984</b>	<b>1,541,307</b>



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**Trade and Other Payables from non- Exchange Transactions**

	2023	2022
	KSH '000'	KSH '000'
<b>28. Provision on corporate taxation</b>		
<b>Accumulated provision on taxation</b>	<b>32,125</b>	<b>112,711</b>
<b>29. Capital Reserve</b>		
Opening Balance	4,449,391	4,399,391
Development Grant	75,000	50,000
<b>Total Capital Reserve</b>	<b>4,524,391</b>	<b>4,499,391</b>
<b>30. Accumulated Surplus</b>		
Opening Balance	1,499,715	1,466,209
Surplus/(Deficit) for the year	89,869	43,913
Prior year Adjustment	-	(10,407)
<b>Total Accumulated Surplus</b>	<b>1,589,584</b>	<b>1,499,715</b>

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

**31. Related Party**

**Nature of related party relationships**

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

**Government of Kenya**

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

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

**Transactions with related parties**

	<b>2023</b>	<b>2022</b>
	<b>KSH '000'</b>	<b>KSH '000'</b>
<b>a) Grants from the Government</b>		
Grants from National Govt- Recurrent	803,358	803,358
Grants from National Govt- development	75,000	50,000
Grants from National Govt- conditional grants	8,867,270	6,894,104
<b>Total</b>	<b>9,745,628</b>	<b>7,747,462</b>

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Notes to the Financial Statements (continued)	2023	2022
	KSH	KSH
<b>b) Expenses incurred on behalf of related party</b>	'000'	'000'
Distribution of text books to Schools	3,712,249	5,841,441
<b>Total</b>	<u>3,712,249</u>	<u>5,841,441</u>

**c) Key management compensation**

Expenses of the Board	5,230	14,973
Compensation to the CEO	5,478	3,996
Compensation to Key management	9,927	9,112
<b>Total</b>	<u>20,635</u>	<u>28,081</u>

**32. Provisions for Doubtful Debts**

General Provisions (NRC)	4,013	873
Specific Provisions (NRC)	69,348	65,538
<b>Sub-total</b>	<b>73,361</b>	<b>66,411</b>
General Provisions (KICD)	491	491
Specific Provisions (KICD)	11,069*	5,043
<b>Total</b>	<u>84,921</u>	<u>71,945</u>

\*The specific provision of Kshs. **11,068,444.50** comprises of deposit with Continental Credit Bank of Kshs. **4,922,864.50** and deposit with bank Indosuez of Kshs. **120,000** all under receivership and **6,025,580** on Presidential Working Party on Education Reforms. The bank went under receivership in the 1980's.

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

**33. Contingent Assets and Contingent Liabilities**

Contingent Liabilities

During the financial year the Institute had court cases which could be estimated or determined in terms of the outcome and the liabilities associates with court judgement. As at the time of the audit the following were the outstanding court cases;

- (i) E &L.R.C.C. No. 2242 of 2012 And appeal - Isaiah Okode Nyamudhe – Vs – Kenya Institute of Curriculum Development (formerly KIE)
- (ii) H.C.C.C No. 379 of 2012 – Real Music Holding Ltd VS Kenya Institute of Curriculum Development
- (iii) E.L.C.C. No. 1392 of 2016– Simon Ndaba V/S Nairobi City County and Kenya Institute of Curriculum Development
- (iv) E.L.C.C No. 2448 of 2017 – Peter Mboche V/S Kenya Institute of Curriculum Development
- (v) Petition No. E371 OF 2021 – Esther Awuor Odero Vs Cabinet Secretaries responsible for matters relating to Basic Education

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

**34. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the External Audit Report	Issue/Observations from Auditor	Management Response	Focal point person to resolve the issue (Name and designation)	Status: (Resolved / not resolved)	Time frame: (Put a date when you expect the issue to be resolved)
	<b>Inclusivity (Ethnicity)</b> During the year of audit, it was noted that the entity did not adhere to Chapter 7(2) of the National Cohesion and Integration Act, 2008. The Management team and other staff distribution was not ethnically balanced since both categories had more than one third of its staff from the same ethnic community.	The Institute had 34% of its members of staff from one ethnic community contrary to the provisions of chapter 7 of the National Cohesion and Integration Act, 2008. This is a historical issue and it is being addressed progressively in subsequent recruitments without adversely affecting meritocracy. During the audit year, the Institute recruited staff from other ethnic groups and progress was made on ethnicity composition.	Senior Management	Partially resolved	Progressively

Director / Chief Executive Officer

  
Date: 7/3/2024

Chairperson of the Council

  
Date: 07/03/2024

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**APPENDIX II: Projects Implemented By Kenya Institute of Curriculum Development**

**Project**

**Status of Project Completion**

*The Education Resource Centre project is ongoing.*

	<b>Project</b>	<b>Total project Cost</b>	<b>Total expended to date</b>	<b>Completion % to date</b>	<b>Budget</b>	<b>Actual</b>	<b>Sources of funds</b>
1	Construction of Education Resource Centre Phase 1	Kshs. 1,433B	Kshs. 1,333,977,906	88%	Kshs. 1,433B	Kshs. 1,333,977,906	GoK