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THE AUDITOR-GENERAL

ON

**WOMEN EMPOWERMENT FOR GENDER
EQUALITY PROJECT (WEGEP)**

**FOR THE YEAR ENDED
30 JUNE, 2024**

**STATE DEPARTMENT FOR GENDER AND
AFFIRMATIVE ACTION**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30034 - 00109, NAIROBI
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**WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT
STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION**

PROJECT GRANT NUMBER: PA002836RD

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

*Women Empowerment for Gender Equality Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

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1. Acronyms and Glossary of Terms

| | |
|-------|--|
| CBK | Central Bank of Kenya |
| ICPAK | Institute of Certified Public Accountants of Kenya |
| IMF | International Monetary Fund |
| IPSAS | International Public Sector Accounting Standards |
| NT | National Treasury |
| PFM | Public Finance Management. |
| PSASB | Public Sector Accounting Standards Board |
| WB | World Bank |
| SDFG | State Department for Gender |
| GBV | Gender Based Violence |

*Women Empowerment for Gender Equality Project
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2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is Women Empowerment for Gender Equality Project

Objective

The key objective of the project is to strengthen government delivery on its commitments on gender equality and women economic empowerment

Address

State Department for Gender and Affirmative Action

P.O. Box 30005-00100

Teleposta Towers

NAIROBI, KENYA

Contacts: The following are the project contacts

Telephone: (254) 221650

E-mail: ps@gender.go.ke

Website: www.gender.go.ke

*Women Empowerment for Gender Equality Project
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2.2 Project Information

| | |
|----------------------------|----------------------|
| Project Start Date: | 01-07-2022 |
| Project End Date: | 30-06-2023 |
| Project Manager: | Ms. Jackline Makokha |
| Project Sponsor: | UN Women, Kenya |

2.3 Project Overview

| | |
|---|--|
| Line Ministry/State Department of the project | The project is under the supervision of the Ministry of Public Service, Gender and Affirmative Action/ State Department for Gender and Affirmative Action. |
| Project number | PA002836RD |
| Strategic goals of the project | The strategic goals of the project are as follows: <ul style="list-style-type: none"> (i) Strengthen delivery of Government commitment on Gender equality (ii) Strengthen institutional capacity on gender mainstreaming to monitor and oversight policy implementation and strategies. (iii) Work closely with County Government to strengthen delivery on their Gender commitments on policy, budgeting and planning, and service delivery |
| Achievement of strategic goals | The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> i. Take a proactive and deliberate approach towards addressing a change of norms and cultural practices at all levels that have exacerbated inequality and exclusion in realization of gender equality. ii. Work towards consolidation of space for women participation in decision making, through strengthening of civil society by supporting their advocacy work and |

Women Empowerment for Gender Equality Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

| | |
|--|--|
| | <p>their collective voice towards equal participation in leadership and in decision making structures at all levels.</p> <p>iii. To lead in review of policies and legislation, regulatory and institutional frameworks to promote gender equality.</p> <p>iv. Promote women economic empowerment efforts through participation and engagement of women in economic and national development spheres. This includes interventions on elimination of economic disparities with the recognition, reduction, and redistribution of unpaid care work.</p> <p>(i)</p> |
| Other important background information of the project | The project duration was extended from 31 st March, 2023 to 30 th June, 2023 through an amendment to the Partnership Agreement. |
| Current situation that the project was formed to intervene | The project was formed to intervene in the following areas: <ul style="list-style-type: none"> (i) Gender mainstreaming (ii) Gender Policy and Research (iii) Elimination of Violence Against Women (iv) Women, Peace and Security (v) Women Economic Empowerment |
| Project duration | The project started on 1st July, 2022 and is expected to run until 30th June, 2023 |

2.4 Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
NAIROBI, KENYA

2.5 Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084- 00100
NAIROBI, KENYA

2.6 Roles and Responsibilities

Below is a list of responsibilities of the project manager and key stakeholders in this project.

| Names | Title designation | Key qualification | Responsibilities |
|------------------|-----------------------------|--|---|
| Jackline Makokha | Project Coordinator/Manager | Master of Arts in Gender and Development Studies | Overall Coordinator of the UN Women Project and AIE holder. |
| Hilda Mbuthia | Project Accountant | Bachelor in Commerce | In charge of financial reporting |
| Baldwin Anyiga | Focal Person | Master of Arts in Economics | Focal person working with the coordinator and in-charge of Project Monitoring and Evaluation. |
| Michael Kariuki | Focal Person | Master of Arts in | In-charge of implementation of |

*Women Empowerment for Gender Equality Project
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| | | | |
|------------------|--------------|---|---|
| | | Sociology (Community Development & Project Management | Women Economic Empowerment activities |
| Winnie Kananu | Focal Person | Master of Arts in Project Planning and Management | In-charge of implementation of Gender Policy and Research activities |
| Emily Opati | Focal Person | Master of Arts in Sociology (Criminology) | In-charge of implementation of Elimination of Violence Against Women and Women Peace and Security activities |
| Jane Keeru | Focal Person | Master of Arts in Sociology (Rural, Sociology and Community Development) | In-charge of implementation Gender Mainstreaming activities |

2.7 Funding summary

The Project was for duration of **one (1) year** from 1ST July , 2022 to 30TH June , 2023 with an approved budget of **KShs 46,972,322.40** however there was no budget nor funding for the financial year in review.

*Women Empowerment for Gender Equality Project
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Below is the funding summary:

A. Source of Funds

| Source of funds | Donor Commitment | | Amount received to date – (30 th June 2024) | | Undrawn balance to date | |
|------------------|------------------|------|--|------|-------------------------|-----------|
| | Donor currency | Kshs | Donor currency | Kshs | Donor currency | Kshs |
| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
| (i) Grant | | | | | | |
| UN Women | | - | | - | | - |
| | | | | | | |
| Total | | - | | - | | - |

B. Application of Funds

| Application of funds | Amount received to date – (30 th June 2024) | | Cumulative amount paid to date – (30 th June 2023) | | Unutilised balance to date (30 th June 2023) | |
|----------------------|--|-------------------|---|-------------------|---|------------------|
| | <i>Donor currency</i> | <i>Kshs</i> | <i>Donor currency</i> | <i>Kshs</i> | <i>Donor currency</i> | <i>Kshs</i> |
| | <i>(A)</i> | <i>(A')</i> | <i>(B)</i> | <i>(B')</i> | <i>(A)-(B)</i> | <i>(A')-(B')</i> |
| (i) Grant | | | | | | |
| UN Women | | 33,563,257 | | 33,494,357 | | 68,900 |
| | | | | | | |
| Total | | 33,563,257 | | 33,494,357 | | 68,900 |

Women Empowerment for Gender Equality Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

2.8 Summary of Overall Project Performance:

| PROGRAMMES AND ACTIVITIES | BUDGET (KShs.) | Expenditure | Output | Performance |
|---|----------------|-------------|---|---|
| GENDER MAINSTREAMING | | | | |
| Coordination of the Intergovernmental Framework for the Gender Sector | 600,000 | 579,400 | CGSWG strengthened and monitored | Activity was undertaken. |
| Dissemination and operationalization of the Gender Mainstreaming guide to MCDAs | 315,000 | 315,400 | Gender mainstreaming guidelines printed | Guidelines have been printed by the Government Printer. |
| Forums for national and county government Gender Focal Persons on operationalization of the guidelines | 34,266 | - | Virtual training of County gender focal persons on gender mainstreaming guidelines held | Activity was done. |
| WOMEN ECONOMIC EMPOWERMENT | | | | |
| Undertake Women Economic Empowerment WEE dissemination in three regions -western, Rift and Coast | 1,000,000 | 742,080 | WEE Strategy disseminated | Activity was undertaken. |
| Build capacity of 500 women entrepreneurs on inter-county (Busia, Kajiado, Taita Taveta,) and cross border trade and update the data base of women owned SMEs | 1,000,000 | 1,113,500 | Capacity building done and a data base on Women owned SMEs updated | Activity was undertaken. |
| Support WIB to Assist women farmers in KOICA project counties to get market for their farm produce - Laikipia, Kitui and West Pokot | 1,000,000 | 606,700 | Support of women farmers undertaken | Activity was undertaken. |
| Training of Civil Society Organizations on unpaid care and domestic work | 2,921,221 | 1,260,000 | Training of CSOs undertaken | Activity undertaken as planned. |
| Policy formulation on unpaid care and domestic work and capacity building workshop | 1,520,869 | 1,662,500 | Policy outlines and roadmap developed | Activity was undertaken. |
| ENDING VIOLENCE AGAINST WOMEN | | | | |
| Convene, once a year, top leadership and representatives of key stakeholders from the 4 counties on a cross-learning platform | 864,000 | 593,200 | Top leadership and key stakeholders meeting convened | Activity was undertaken. |
| Support convening of a) National Intergovernmental Forum and b) Multi-Sectoral GBV platform (National police, ODPP, Judiciary Health, and Education) on a semi-annual basis to strengthen coordination, accountability, prevention and response to GBV. | 1,080,000 | 2,630,700 | National Intergovernmental forum and Multi-Sectoral GBV meeting convened | Activity was undertaken. |
| Monitoring progress of the policy and legal framework in the counties including work of the GBV working groups | 540,000 | 381,400 | Implementation of GBV policies and legal frameworks in counties monitored | Activity was undertaken. |

***Women Empowerment for Gender Equality Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

| | | | | |
|---|-------------------|-------------------|--|--|
| Beneficiary's group review meetings with SDFG (Planning meeting for 16 days of activism (One day GBV Working group, a physical meeting in Nairobi) | 108,000 | - | A planning meeting for 16 Days of Activism held | Activity was not done. |
| WOMEN PEACE AND SECURITY | | | | |
| Oversee the development and implementation of localization tools in Kenya (how to integrate KNAP II into CIDPs and community mechanisms). | 432,000 | 772,144 | KNAP 2 localization tools developed | Activity was undertaken. |
| Validation of tools process | 648,000 | 925,800 | Validation of KNAP 2 localization tools undertaken | Activity was undertaken. |
| Organize 1 high level advocacy campaign on women and youth participation in peace and security in line with UNSCR 1325 on WPS and UNSCR 2250 on YPS | 1,670,000 | 1,052,800 | High level advocacy meeting on WPS held | Activity undertaken. |
| POLICY AND RESEARCH | | | | |
| National Policy on Gender and Development (NPGAD) Roll out | 500,000 | 801,404 | NPGAD Action plan printed | Draft Action plan was prepared, signed and submitted to the Government Printer for Printing. |
| Sensitization of Targeted County Gender Officers under the Ministry of Public Service and Gender | 70,000 | - | Virtual meeting to sensitize Gender Officers on NPGAD Action Plan held | Activity was not done. |
| Undertake dissemination in 5 Counties/MDAs: Gender Officers & County GCEC) | 1,491,533 | 1,277,096 | NPGAD Action Plan disseminated in 5 counties | Activity was undertaken. |
| Monitor and report on implementation of the Policy by Counties | 150,000 | 159,600 | Implementation of policies by counties monitored | Activity was undertaken. |
| Equipment | 220,000 | - | Two (2) Laptops procured | Procurement of the laptops is on-going |
| Monitoring, Evaluation and Institution audit costs | 531,143 | 414,800 | M&E reports developed | Activity was undertaken. |
| Administrative Costs | 1,151,587 | 581,000 | Administrative support extended to programmes. | This constitutes amount spent on fuel, airtime and procurement of general office stationeries and materials to support the project |
| GRAND TOTAL | 17,847,619 | 15,869,524 | | |

The above portrays the performance of the Project during agreement period, however in the Financial Year 2023/2024 no activity took place for the project ended on 30th June, 2023.

2.9 Implementation Challenges

No challenges were faced for FY2023/24 for the project had ended on 30th June,2023.

2.10 Recommendation

There no recommendations for FY2023/24 for the project had ended on 30th June,2023.

2.11 Summary of Project Compliance:

The project has complied with applicable laws and regulations, and essential external financing agreements/covenants.

Women Empowerment for Gender Equality Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

3. Statement of Performance against Project's Predetermined Objectives

The Financial Year 2023/2024 had no predetermined objections no any performance for review for the Project ended on 30th June,2023.

4. Environment and sustainability reporting.

In the Women Empowerment for Gender Equality Project there are no objectives related to environment and sustainability, therefore no report is provided for the matter.

5. Statement of Project Management responsibilities

The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for Women Empowerment for Gender Equality Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial period ended on 30th June, 2024. This responsibility includes:

- (i) maintaining adequate financial management arrangement 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 Project;
- (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) safeguarding the assets of the Project;
- (v) selecting and applying appropriate accounting policies; and
- (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for Women Empowerment for Gender Equality Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for Women Empowerment for Gender Equality Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial period ended June 30th, 2024 and of the Project's financial position as at that date.


Women Empowerment for Gender Equality Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

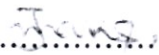
The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for Women Empowerment for Gender Equality Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The Principal Secretary for the State Department for Gender and Affirmative Action and the Project Coordinator for Women Empowerment for Gender Equality Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the State Department for Gender and Affirmative Action and the *Project Coordinator* for *Women Empowerment For Gender Equality Project* on 11th October, 2024 and signed by:


.....
Anne Wang'ombe
Principal Secretary


.....
Jackline Makokha
Project Coordinator


.....
Dudney Matagi
Project Accountant
ICPAK NO.5552

REPUBLIC OF KENYA

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

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

REPORT OF THE AUDITOR-GENERAL ON WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT (WEGEP) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION

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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Unmodified Opinion indicates the books of accounts and underlying records agree with the financial statements and that no materials misstatements were found. The financial statements present fairly, in all material respects the operations of the entity. An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and working effectively in the financial year under review.

The Unmodified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the Effectiveness of Internal Controls, Risk Management and Governance.

Report of the Auditor-General on Women Empowerment for Gender Equality Project (WEGEP) for the year ended 30 June, 2024 – State Department for Gender and Affirmative Action

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Women Empowerment for Gender Equality Project set out on pages 1 to 21, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Women Empowerment for Gender Equality Project as at 30 June, 2024, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Project Grant Agreement Number PA002836RD dated 1 July, 2022.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Pending Bills

Review of the financial statements under 7A – Other Important Disclosures on Analysis of pending bills indicate that, the project had pending bills amounting to Kshs.180,000.

Report of the Auditor-General on Women Empowerment for Gender Equality Project (WEGEP) for the year ended 30 June, 2024 – State Department for Gender and Affirmative Action

No explanation has been provided for failure to pay the bills, which distorts the subsequent financial year's budget for which they have to be charged.

In addition, in the financial year 2022/2023, the project had a cash and cash equivalent balance of Kshs.1,978,095 as at 30 June, 2023. During the financial year 2023/2024 a refund of Kshs.1,938,595 was made to the United Nations and imprest recovery of Kshs.29,400 was received in the bank leaving a balance of Kshs.68,900 as at 30 June, 2024. However, Management did not explain why the funds were refunded to the donor prior to settling the pending bills amount of Kshs.180,000. As a result, the remaining balance in the bank account of the project of Kshs.68,900 was not enough to clear the pending bills of Kshs.180,000. No explanation has been provided on how the Management of the project will settle the pending bills which are long overdue.

Other Information

Conclusion

The Management are responsible for the other information set out on page xi to xvi which comprise of Summary of Overall Project Performance and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain

assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAIs 2315 and 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 the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


11 November, 2024


*Women Empowerment for Gender Equality Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*


7. Statement of Receipts and Payments for the year ended 30th June 2024

| | Note | Receipts and payments controlled by the entity | Payments made by third parties | Total | Receipts and payments controlled by the entity | Payments made by third parties | Total |
|---|------|--|--------------------------------|--------------|--|--------------------------------|-------------------|
| FY 2023/2024 | | | | FY 2022/2023 | | | |
| | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. |
| Receipts | | | | | | | |
| Proceeds from domestic and foreign grants | 1 | - | - | - | 17,847,619 | 15,715,638 | 33,563,257 |
| Total receipts | | - | | - | 17,847,619 | 15,715,638 | 33,563,257 |
| Payments | | | | | | | |
| Compensation to employees | 2 | - | - | - | | 881,737 | 881,737 |
| Purchase of goods and services | 3 | - | - | - | 15,869,524 | 14,833,901 | 30,703,425 |
| Total payments | | | | | 15,869,524 | 15,715,638 | 31,585,162 |
| Surplus/(deficit) | | - | | - | 1,978,095 | - | 1,978,095 |

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The Financial Statements were approved on 11th October, 2024 and signed by:


.....
Anne Wang'ombe
Principal Secretary


.....
Jackline Makokha
Project Coordinator

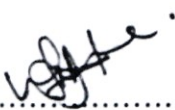

.....
Dudney Matagi
Project Accountant
ICPAK NO.5552


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8. Statement of Financial Assets as at 30th June 2024

| Description | Note | FY 2023/2024 | FY 2022/2023 |
|--|------|---------------|------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and Cash equivalents | | | |
| Bank Balances | 6 A | 68,900 | 1,978,095 |
| Total Cash and Cash equivalents | | 68,900 | 1,978,095 |
| Imprests and Advances | 6 C | - | 29,400.00 |
| Total Financial Assets | | 68,900 | 2,007,495 |
| Net Assets | | 68,900 | 2,007,495 |
| Represented By | | | |
| Fund Balance B/fwd. | | 2,007,495 | - |
| Prior Year adjustments | 4 | (1,938,595) | - |
| Surplus/(Deficit) for the Year | | - | 2,007,495 |
| Net Financial Position | | 68,900 | 2,007,495 |

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The Financial Statements were approved on 11th October, 2024 and signed by:


.....
Anne Wang'ombe
Principal Secretary


.....
Jackline Makokha
Project Coordinator


.....
Dudney Matagi
Project Accountant
ICPAK NO.5552

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9. Statement of Cashflow for the year ended 30th June 2024

| Description | Notes | FY 2023/2024 | FY 2022/2023 |
|--|--------------|---------------------|----------------------|
| | | Kshs | Kshs |
| Cashflow from operating activities | | | |
| Receipts | | | |
| Proceeds from domestic and foreign grants | 1 | - | 33,563,256.70 |
| Total receipts | | | 33,563,256.70 |
| Payments | | | |
| Compensation of employees | 2 | - | 881,737.90 |
| Purchase of goods and services | 3 | - | 30,703,425 |
| Total Payments | | | 31,585,162 |
| Net receipts/(payments) | | | 1,978,095 |
| Adjustments during the year | | | |
| Prior year adjustments | 4 | (1,938,595) | |
| Decrease/(increase) in accounts receivable | 5 | 29,400 | |
| Increase/(decrease) in accounts payable: | | | |
| Net cash flow from operating activities | | | |
| | | | |
| Net increase in cash and cash equivalents | | | - |
| Cash and cash equivalent at beginning of the year | | 1,978,095 | - |
| Cash and cash equivalent at end of the year | | 68,900 | 1,978,095 |

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10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2024

| Receipts/Payments Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|---|------------------------|--------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|
| | a | b | c=a+b | d | e=c-d | F=d/c% |
| Receipts | | | | | | |
| Proceeds from domestic and foreign grants | | | | | | |
| Total Receipts | | | | | | |
| Payments | | | | | | |
| Compensation to employees | | | | | | |
| Purchase of goods and services | | | | | | |
| Other grants and transfers | | | | | | |
| Total Payments | | | | | | |
| Surplus or Deficit | | | | | | |

11. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the periods presented.

b) Reporting entity

The financial statements are for the Women Empowerment for Gender Equality Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act, 2012.

c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

d) Recognition of receipts

The Women Empowerment for Gender Equality Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

i) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

iii) Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

iv) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

v) Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the period they were received.

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

e) Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has actually been paid out by the Project.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

g) Cash and cash equivalents

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

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the reporting period. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the reporting period.

h) Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

i) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the reporting period is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements

j) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

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

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the reporting period, including payments made in respect of loan write-offs or waiver of interest on loans

k) Contingent Assets

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

l) Pending bills

Pending bills consist of unpaid liabilities at the end of the reporting period arising from contracted goods or services during the period or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the period. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the period in which the payments are made.

m) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. There was no budget allocated for the ended financial year for the project had come to an end on 30th June 2023.

n) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third party's column in the statement of receipts and payments.

During the period no disbursements were received in form of direct payments from third parties.

o) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented in note 4 of these financial statements.

12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

| Name of Donor | FY 2023/2024 | | | | | FY 2022/2023 | | | | |
|--|---------------|-----------------------------------|-------------------------|------------------------------------|--------------|---------------|-----------------------------------|-------------------------|------------------------------------|----------------------|
| | Date received | Amount received in donor currency | Grants received in cash | Grants received as direct payment* | Total amount | Date received | Amount received in donor currency | Grants received in cash | Grants received as direct payment* | Total amount |
| | | Kshs | Kshs | Kshs | Kshs | | | Kshs | Kshs | Kshs |
| Grants Received from Multilateral Donors (International Organizations) | | | | | | | | | | |
| UN WOMEN | - | - | - | - | - | 23/12/2022 | - | 17,847,618 | 15,715,638 | 33,563,256.70 |
| Total | - | - | - | - | - | - | - | 17,847,618 | 15,715,638 | 33,563,256.70 |

2. Compensation to Employees

| Description | FY 2023/2024 | | | FY 2022/2023 | Cumulative to- date |
|--|--|--------------------------------------|-------------------|-------------------|------------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total payments | Total payments | |
| - | Kshs | Kshs | Kshs | Kshs | Kshs |
| Basic wages of temporary employees | - | - | - | 881,737 | 881,737 |
| Total | - | - | - | 881,737 | 881,737 |

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3. Purchase of Goods and Services

| Description | FY 2023/ 2024 | FY 2022/2023 | | | Cumulative to- date |
|---|---------------------|-------------------|--------------------------|---|------------------------|
| | | Total payments | Payments made in Cash | Payments made by third parties | |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Communication, supplies and services | - | 12,000 | | 12000 | 12000 |
| Foreign travel and subsistence | | 0 | 521,928 | 521,928 | 521,928 |
| Domestic travel and subsistence | - | 9,143,000 | 11,010,477 | 20,153,477 | 20,153,477 |
| Printing, advertising, and information supplies | - | 877,944 | 1,225,001 | 2,102,944 | 2,102,944 |
| Hospitality supplies and services | - | 5,341,580 | 2,076,495 | 7,418,075 | 7,418,075 |
| Other operating payments | - | 495,000 | 0 | 495,000 | 495,000 |
| Total | = | 15,869,524 | 14,833,901 | 30,703,425 | 30,703,425 |

4. Prior Year Adjustments

| Description | FY 2023/2024 | | FY 2022/2023 |
|------------------------|---------------|-------------|-------------------|
| | Kshs | Adjustments | Kshs |
| Bank accounts Balances | 68,900 | 1,938,595 | 1,978,095 |
| Cash in hand | | | - |
| Account Payable | | | - |
| Receivables | | | 29,400- |
| Total | <u>68,900</u> | | <u>2,007,495-</u> |

The adjustment refers to the unspent balance that was subsequently refunded back to the donor.

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5. Changes in receivables

| Description | FY 2023/2024 | FY 2022/2023 |
|---|--------------|--------------|
| | Kshs | Kshs |
| Receivables as at 1 st July | 29,400 | - |
| Receivables as at 30 th June | - | 29,400 |
| Increase/Decrease in Receivable | (29,400) | 29,400 |
| | | |

6. Cash And Cash equivalents

| Description | FY 2023/2024 | FY 2022/2023 |
|--|---------------|------------------|
| | Kshs | Kshs |
| Bank accounts | 68,900 | 1,978,095 |
| Cash in hand | | - |
| Cash equivalents (short-term deposits) | | 29,400.00 |
| Total | <u>68,900</u> | <u>2,007,495</u> |

Women Empowerment for Gender Equality Project has two project accounts spread within the project implementation area and do foreign currency designated accounts managed by the National Treasury as below:

A Bank Accounts

Project Bank Accounts

| Details | FY 2023/2024 | FY 2022/2023 |
|-------------------------------------|---------------|------------------|
| | Kshs | Kshs |
| <u>Local Currency Accounts</u> | | |
| Central Bank of Kenya [A/c No.....] | 68,900 | 1,978,095 |
| Total local currency balances | 68,900 | 1,978,095 |
| Total bank account balances | 68,900 | 1,978,095 |

B Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2024 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

| Description | FY 2023/2024 | FY 2022/2023 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| (i) PMG (A/C No 1000626186) | | |
| Opening balance | | |
| Total amount deposited in the account | - | 17,847,618.70 |
| Total amount withdrawn (as per Statement of Receipts & Payments) | = | 17,847,618.70 |
| Closing balance (as per SDA bank account reconciliation attached) | = | = |

C Cash equivalents (short-term deposits)

1. Imprests and Advances

| Description | FY 2023/2024 | FY 2022/2023 |
|---------------------|---------------------|---------------------|
| | Kshs | Kshs |
| Government Imprests | - | 29,400 |
| Total | - | 29,400 |

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2. Breakdown of Imprests and Advances

| Name of Officer or Institution | Amount Taken | Due Date of Surrender | Amount Surrendered | Balance FY 2023/2024 | Balance FY 2022/2023 |
|---------------------------------------|---------------------|------------------------------|---------------------------|-----------------------------|-----------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| <i>Joseph Robi</i> | 29,400 | 31/12/2022 | - | - | 29,400 |
| Total | <u>29,400</u> | = | = | - | <u>29,400</u> |

7. Other Important Disclosures

A Pending Accounts Payable

| | Balance b/f FY 2022/2023 | Additions for the year | Paid during the year | Balance c/f For FY 2023/2024 |
|--------------------|---|-----------------------------------|---------------------------------|---|
| Description | Kshs | Kshs | Kshs | Kshs |
| Supply of services | 180,000 | . | 0 | 180,000 |
| Total | 180,000 | - | 0 | 180,000 |

B Payments By Third Party on Behalf of The Project

This relates to payments done directly to supplier on behalf of the project such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given activity

7.1 Classification by Source

| | FY 2023/2024 | FY 2022/2023 |
|------------------------------|---------------------|---------------------|
| Description | Kshs | Kshs |
| Multilateral donors-UN WOMEN | - | 15,715,638 |
| Total | - | 15,715,638 |

7.2 Classification of payments made by Third Parties by Nature of expenses

| Payments made by third parties | FY 2023/2024 | FY 2022/2023 |
|---------------------------------------|---------------------|---------------------|
| Description | Kshs | Kshs |
| Compensation of employees | - | 881,737 |
| Use of goods and services | - | 14,833,901 |
| Total | - | 15,715,638 |

8. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

Related party transactions:

| | FY 2023/2024 | FY 2022/2023 |
|--|---------------------|---------------------|
| | Kshs | Kshs |
| Compensation to Key Management | | |
| Key Management Compensation others (specify) | - | 881,737. |
| Total Compensation to Key Management | - | 881,737. |
| Total Transfers from related parties | - | - |

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

| 570 DONOR FUNDED PROJECT | | | | |
|--|--|--|--------------|-------------------------------|
| WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT - GRANT NO.PA002836RD | | | | |
| REPORT ON THE FINANCIAL STATEMENTS | | | | |
| Other Matter | | | | |
| 1800. Budgetary Control and Performance | As disclosed under project information on the funding summary in the financial statements, the Project duration was one year from 1 July, 2022 to 30 June, 2023 with an approved budget funding amounting to Kshs.46,972,322. However, funding totalling to Kshs.33,563,257, or 71% of the total budget had been disbursed resulting in an underfunding of Kshs.13,409,065 or 29% of the donor commitment yet the implementation period had lapsed. Further, the Project had unutilized funds balance of Kshs.1,978,094 as of 30 June, 2023. The | The initial budget or donor commitment was Ksh. 46,972,322. However, the department was unable to absorb all the funds as a result of: - Reorganization of the government which affected the transfer of funds from the Special Account to the Department Account - Late approval of the work-plan by the donor. | Not resolved | Awaiting to appear before PAC |

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| | | | | |
|--------------------------------|--|---|--------------|-------------------------------|
| | underfunding affected the planned activities and may have impacted negatively on service delivery to the public. | | | |
| 1801. Pending Bills | The financial statements as disclosed under other important disclosures reflects pending accounts payable balance of Kshs.180,000 which relates to the supply of services that was not settled as at the year end. No justification was provided for the failure to pay the bills by 30 June, 2023. Failure to clear pending bills in the year to which they relate distorts the budget of the following year as they constitute a first charge on the budget. | Payment process could not be completed for the PIN provided during supplier definition belongs to Kirera Holding Limited and not Falcon Heights Hotel. It is also noted that the supplier is yet to solve the issue with KRA. | Not resolved | Awaiting to appear before PAC |



 Anne Wang'ombe
 Principal Secretary



 Jackline Makokha
 Project Coordinator

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Annex 2. Variance explanations-Comparative Budget and Actual amounts for FY 2023/2024

| | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization | Comments on Variance (below 90% and over 100%) |
|-----------------------|---------------------|-----------------------------------|--------------------------------------|-------------------------|---|
| | a | b | c=a-b | d=b/a % | |
| Receipts | | | | | |
| Total Receipts | - | - | - | - | |
| Payments | | | | | |
| Total payments | - | - | - | - | |

There was no budget allocation for the year in review.

Annex 3: Analysis of Pending Bills

| Supplier of Goods or Services | Date Contracted / Invoiced. | Original Amount | Amount Paid To-Date | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--------------------------------------|------------------------------------|------------------------|----------------------------|---------------------------------------|--|--|
| | | a | b | c=a-b | | |
| Supply of services | 6 TH April, 2023 | 180,000 | - | 180,000 | 180,000 | Declared as a pending bill- Falcon Heights |
| Sub-Total | | 180,000 | | 180,000 | 180,000 | |
| Grand Total | | 180,000 | | 180,000 | 180,000 | |