

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

THE NATIONAL ASSEMBLY  
PAPDUC I AID

DATE: 23 NOV 2023

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PARLIAMENT  
OF KENYA  
LIBRARY

OF

TABLED BY: FIRST CHAIRPERSON OF COMMITTEES  
C/MON. MARTHA NJANGARI, MP  
CLERK AT THE TABLE: A. shubuko

## THE AUDITOR-GENERAL

ON

### WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT - GRANT NO.PA002836RD

### FOR THE YEAR ENDED 30 JUNE, 2023

### STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION





OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

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RECEIVED

WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT  
STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION

PROJECT GRANT NUMBER: PA002836RD

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ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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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

## **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](mailto:ps@gender.go.ke)

Website: [www.gender.go.ke](http://www.gender.go.ke)

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**2.2 Project Information**

<b>Project Start Date:</b>	01-07-2022
<b>Project End Date:</b>	30-06-2023
<b>Project Manager:</b>	Ms. Jackline Makokha
<b>Project Sponsor:</b>	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"> <li>(i) Strengthen delivery of Government commitment on Gender equality</li> <li>(ii) Strengthen institutional capacity on gender mainstreaming to monitor and oversight policy implementation and strategies.</li> <li>(iii) Work closely with County Government to strengthen delivery on their Gender commitments on policy, budgeting and planning, and service delivery</li> </ul>
Achievement of strategic goals	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> <li>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.</li> <li>ii. Work towards consolidation of space for women participation in decision making, through strengthening of civil society by supporting their advocacy work and their collective voice towards equal participation in</li> </ul>

	<p>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 <sup>st</sup> March, 2023 to 30 <sup>th</sup> June, 2023 through an amendment to the Partnership Agreement.
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) Gender mainstreaming</p> <p>(ii) Gender Policy and Research</p> <p>(iii) Elimination of Violence Against Women</p> <p>(iv) Women, Peace and Security</p> <p>(v) Women Economic Empowerment</p>
Project duration	The project started on 1 <sup>st</sup> July, 2022 and is expected to run until 30 <sup>th</sup> June, 2023

#### 2.4 Bankers

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



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**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.

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 Sociology (Community Development & Project	In-charge of implementation of Women Economic Empowerment activities

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			Management	
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**

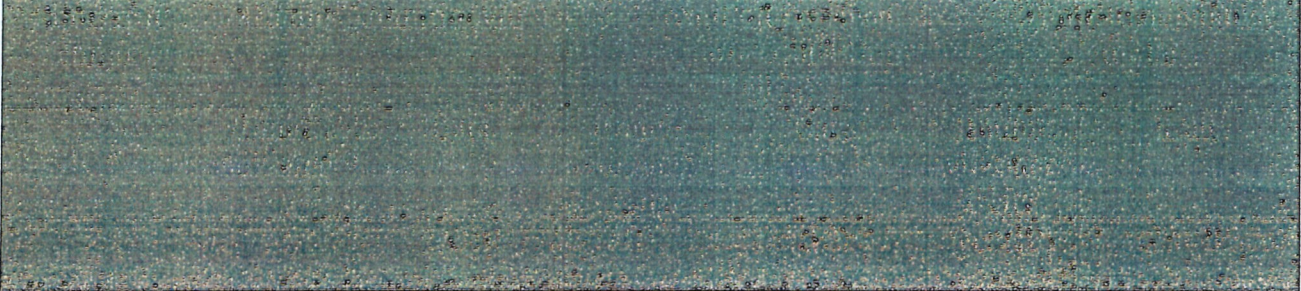
The Project is for duration of one (1) year from 1<sup>ST</sup> July , 2022 to 30<sup>TH</sup> June , 2023 with an approved budget of KShs 46,972,322.40 as highlighted in the table below:

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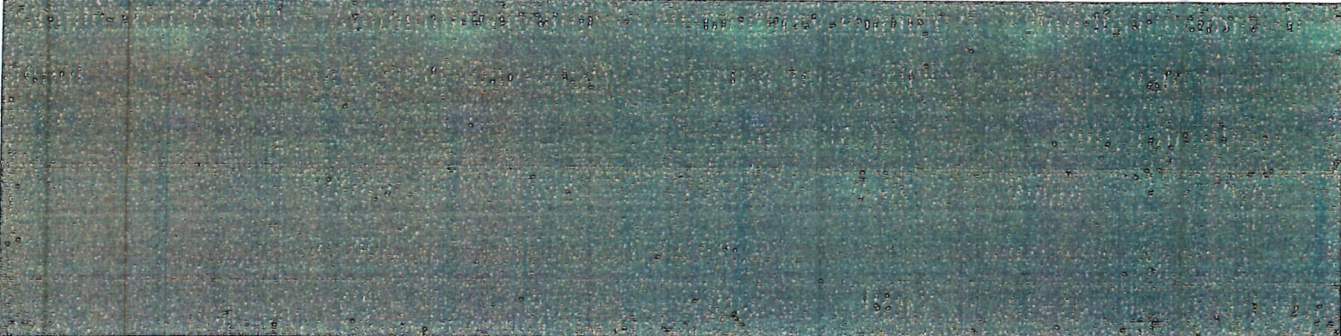
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Below is the funding summary:

**A. Source of Funds**

						
<b>(i) Grant</b>						
UN Women		46,972,322.40		33,563,256.70		13,409,065.07
<b>Total</b>		<b>46,972,322.40</b>		<b>33,563,256.70</b>		<b>13,409,065.07</b>

**B. Application of Funds**



<b>(i) Grant</b>						
UN Women		33,563,256.70		31,585,162		1,978,094.70
<b>Total</b>		<b>33,563,256.70</b>		<b>31,585,162</b>		<b>1,978,094.70</b>

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**2.8 Summary of Overall Project Performance:**

PROGRAMMES AND ACTIVITIES	BUDGET (KShs.)	Expenditure	Output	Performance
<b>GENDER MAINSTREAMING</b>				
Coordination of the Intergovernmental Framework for the Gender Sector	600,000	579,400	CGSWGs 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.
<b>WOMEN ECONOMIC EMPOWERMENT</b>				
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.
<b>ENDING VIOLENCE AGAINST WOMEN</b>				
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.

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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.
<b>WOMEN PEACE AND SECURITY</b>				
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.
<b>POLICY AND RESEARCH</b>				
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.
<b>Equipment</b>	220,000	-	Two (2) Laptops procured	Procurement of the laptops is on-going
<b>Monitoring, Evaluation and Institution audit costs</b>	531,143	414,800	M&E reports developed	Activity was undertaken.
<b>Administrative Costs</b>	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
<b>GRAND TOTAL</b>	<b>17,847,619</b>	<b>15,869,524</b>		

## **2.9 Implementation Challenges**

- i. Delays in opening and operationalization of the Special Deposit Account and Project Account.
- ii. Freezing of commitments in the IFMIS system that affects the implementation of planned activities.
- iii. Delay procurement processes that affected commencement of activities.
- iv. Limited vehicles in the State Department for Gender and Affirmative Action to enable undertaking of multiple activities in various counties.

## **2.10 Recommendation**

- i. The National Treasury to honor the full year access to project funds including the procurement module in IFMIS as granted.
- ii. The Department to ensure provision of adequate resources to enable smooth implementation of programmes/projects
- iii. Timely approval of programme/project budgets to ensure implementation of all activities.

## **2.11 Summary of Project Compliance:**

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

**3. Statement of Performance against Project's Predetermined Objectives**

<b>Annex 1: Progress towards intended results</b>					
<i>Instructions</i>					
This table is quantitative meaning that you are only filling in the numbers. Look at your indicator target and fill-in what you have achieved so far. <i>After you have filled in the table, please then write the narrative under Key Project Results for the Quarter</i>					
<b>Outcome / Output Number</b>	<b>Indicators</b>	<b>Milestone: QR1</b>	<b>Milestone: QR2</b>	<b>Milestone: QR3</b>	<b>Milestone: QR4</b>
<b>Outcome 1.2:</b> Increased budgetary allocation for GEWE at the national and county level	<b>Indicator 1.2:</b> Percentage of the budget allocated to GEWE at the national and county level. <b>Baseline 2021:</b> 1% national level. 5% 2020 at county level (CIDPs analysis reports). <b>Target 2022:</b> 3.5% national level, 10% by 2022 at county level (CIDP analysis report and KIPPRA policy briefs).	0.21 National (FY22/23) 0.21 National (FY21/22) (Source: National Budget)			
<b>Output 1.2.3:</b> Capacities of state-and non-state actors to monitor and report on progress in implementation of global normative and policy frameworks on GEWE enhanced	<b>Indicator 1.2.3A:</b> Number of reports submitted to Treaty Bodies in time with UN Women support. <b>Baseline:</b> Year: 2019 Value: 4 <b>Target:</b> Year: 2022 Value: 2		1 • CSW 66(2022)	1 • CSW 67(2023)	
<b>Outcome 2.2:</b> Access by women entrepreneurs to existing and emerging	<b>Indicator 2.2:</b> Value (USD) of procurement contracts awarded to women and young women. <b>Baseline 2021:</b> Women is	Women 22.6B Youth 15.4B PWDs 2.7 B <b>Total (Ksh)= 40.7 B(FY21/22)</b>			Women 24.9B Youth 16.9B PWDs 3.4 B <b>Total (Ksh)= 45.2 B(FY22/23)</b>



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markets/procurement opportunities increased.	\$ 151,981; Youth is \$ 108,234; PWDs is \$ 17,862  Target 2022: Women is \$ 161,100; Youth is \$ 114,728; PWDs is \$ 18,934  Source: Economic Survey 2023				
<b>Output 2.1:</b> Capacities of women entrepreneurs as suppliers strengthened	<b>Indicator 2.2.1A:</b> Number of women entrepreneurs qualified on preferred vendor lists.  <b>Baseline:</b> Year: 2019 Value: 24  <b>Target:</b> Year: 2022 Value: 75	22,965 tenders awarded to women in FY 2022/23  20,877 tenders awarded to women in FY 2021/22		WEE dissemination (Busia, Isiolo and Kilifi). A total of 113 people reached. A total of 507 women entrepreneurs capacity built on cross border trade in Busia, Kajiado and Taita-Taveta.	
<b>Output 2.2:</b> Capacities of selected institutions to implement, monitor and report on women's access to procurement opportunities strengthened	<b>Indicator 2.2.2A:</b> Number of institutions complying with AGPO, WEPs, and affirmative procurement policies.  <b>Baseline:</b> Year: 2019 Value: 5  <b>Target:</b> Year: 2022 Value: 10	348 entities complied in FY 2022/23. 294 entities complied in FY 2021/22		Undertaken in 3 counties (Laikipia, Kitui and West Pokot). A total of 92 women were trained. <b>KOICA</b>	
<b>Outcome 3.1:</b>	<b>Indicator 3.1:</b> Percentage		42%		

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social normal, attitudes, and behaviors are promoted at community and individual levels to prevent VAWG.	man is justified to beat his partner under given circumstances. <b>Baseline 2021:</b> 6% (National) 41.8% (average: Kitui, Turkana, Marsabit and Kwale) <b>Target 2022:</b> 10%		36% Men (Source 2014 KDHS)		
<b>Output 3.1.1:</b> Women, girls, men and boys at community and individual level are mobilized in favor of gender equality and respectful relationships	<b>Indicator 3.1.1A:</b> Number of people reached with advocacy messages on VAWG prevention/ women's leadership/ resilience/ WPS/ women's economic empowerment/ Covid-19 with UN Women support. <b>Baseline:</b> Year: 2020 Value: 13,500 <b>Target:</b> Year: 2022 Value: 14,000			1 top leadership meeting convened (25 participants) National Intergovernmental Forum held (33 participants). Monitoring of legal frameworks on GBV workshop held (21 participants)	
<b>Outcome 4:</b> Women's and girls' participation in conflict prevention and peace and security processes increased.	<b>Indicator 4.1:</b> Number of women influencing peace and security processes at national and county level.  <b>Baseline 2020:</b> 635 (Covid-19: HAWENKA: 2020: 35. WWFP: 2020: 500. RWPL: 100)  <b>Target 2022: WPS: 1400 and DRR 610 women</b>				
<b>Output 4.1:</b> Capacities to develop and implement the	<b>Indicator 4.1.1A:</b> Number of gender responsive policies, strategies and frameworks			Development of localization tools on	

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<p>gender responsive policies and frameworks on peace and security, Preventing and Countering Violent Extremism (PCVE) and Disaster Risk Reduction (DRR) strengthened.</p>	<p>on WPS, P/CVE and disaster risk reduction with UN Women support.  <b>Target:</b> Year: 2022 Value: 7                  Note: 2 National on WPS, 2 Counties on WPS, 3 Counties on DRR                  In total 18 (5 national on WPS, 5 Counties on WPS + 8 Counties on DRR)                  - KNAP II                  - Integrate KNAP II in 5 Counties                  - Police                  - Youth Peace and Security Action Plan on UNSCR 2250  <b>Indicator 4.1.1B:</b>                  Number of advocacy initiatives by peace builders to advance WPS agenda with UN Women support.  <b>Target:</b> Year: 2022 Value: 1                  Note: In total 3 over the years                  Year: 2021 Value: 1                  2020 Value: 23                  Note: AWCFS: 2020: 3.                  HAWENKA: 2020: 4.                  HAWENKA: 2020: 5 +6.                  RWPL: 2020: 5. WWFP:                  Baseline: Year: 2019 Value: 4</p>			<p>KNAP 2 workshop held (27 participants)                  Validation of the developed tools workshop held (25 participants)                    Engaged women and youth at county level in line with UNSCR 1325 in Turkana, Kitui, Kwale and Marsabit 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 in October as</p>	
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				part of the UNSCR anniversar y	
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**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 30<sup>th</sup> June, 2023. 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 30<sup>th</sup> , 2023 and of the Project's financial position as at that date.

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

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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 26<sup>TH</sup> October, 2023 and signed by:

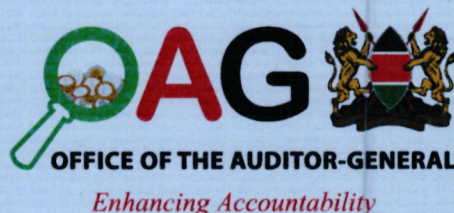
  
.....  
Anne Wang'ombe  
Principal Secretary

  
.....  
Jackline Makokha  
Project Coordinator

  
.....  
Hilda Mbutia  
Project Accountant

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT - GRANT NO.PA002836RD FOR THE YEAR ENDED 30 JUNE, 2023 - 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 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 Women Empowerment for Gender Equality Project set out on pages 1 to 18, which comprise of the statement of



financial assets as at 30 June, 2023, 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, 2023, and of 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 the Project Grant Agreement Number PA002836RD dated 1 July, 2022

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Women Empowerment for Gender and Equality Project Management in accordance with ISSAI 130 on 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**

#### **1. 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.46,972,333. 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 underfunding affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2. 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.

## 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 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 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 governance were not effective.

### **Basis for Conclusion**

#### **Lack of Internal Audit Report**

During the year, the Management did not submit the internal audit report for the Project. In the circumstances, reasonable assurance through the audit committee on the state of risk management, control and governance within the Project and review the effectiveness of the financial and non-financial performance management systems could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Project'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 Project or to cease operations.

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 Project's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Project to cease 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 Project 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL


Nairobi

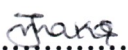
14 November, 2023


**7. Statement of Receipts and Payments for the year ended 30th June 2023**

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	FY 2021/2022
<b>FY 2022/2023</b>					
		<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>	
<b>Receipts</b>					
Proceeds from domestic and foreign grants	1	17,847,618.70	15,715,638	33,563,256.70	-
<b>Total receipts</b>		<b>17,847,618.70</b>	<b>15,715,638</b>	<b>33,563,256.70</b>	-
<b>Payments</b>					
Compensation to employees	2		881,737	881,737	
Purchase of goods and services	3	15,869,524	14,833,901	30,703,425	
<b>Total payments</b>		<b>15,869,524</b>	<b>15,715,638</b>	<b>31,585,162</b>	-
<b>Surplus/ (deficit)</b>		<b>1,978,094.70</b>	-	<b>1,978,094.70</b>	-

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The Financial Statements were approved on 26<sup>th</sup> October, 2023 and signed by:

  
.....  
**Anne Wang'ombe**  
Principal Secretary

  
.....  
**Jackline Makokha**  
Project Coordinator

  
.....  
**Hilda Mbuthia**  
Project Accountant

*Women Empowerment for Gender Equality Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

Description	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	4 A	1,978,094.70	-
<b>Total Cash and Cash equivalents</b>		<b>1,978,094.70</b>	-
Imprests and Advances	4 C.1	29,400.00	-
<b>Total Financial Assets</b>		<b>2,007,494.70</b>	-
<b>Net Assets</b>		<b>2,007,494.70</b>	-
<b>Represented By</b>			
Fund Balance B/fwd.		-	
Prior Year adjustments		-	
Surplus/(Deficit) for the Year		<b>1,978,100.70</b>	-
<b>Net Financial Position</b>		<b>2,007,494.70</b>	-

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

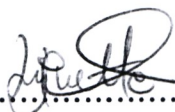
The Financial Statements were approved on 26<sup>th</sup> October, 2023 and signed by:

  
.....

**Anne Wang'ombe**  
Principal Secretary

  
.....

**Jackline Makokha**  
Project Coordinator

  
.....

**Hilda Mbuthia**  
Project Accountant


*Women Empowerment for Gender Equality Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*


**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2023**

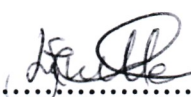
Description	Notes	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Proceeds from domestic and foreign grants	1	33,563,256.70	-
<b>Total receipts</b>		<b>33,563,256.70</b>	-
<b>Payments</b>			
Compensation of employees	2	881,737.90	-
Purchase of goods and services	3	30,703,425	-
<b>Total Payments</b>		<b>31,585,162</b>	-
<b>Net receipts/(payments)</b>		<b>1,978,094.70</b>	-
<b>Adjustments during the year</b>			
Prior year adjustments			-
Decrease/(increase) in accounts receivable			-
Increase/(decrease) in accounts payable:			-
<b>Net cash flow from operating activities</b>			-
Net increase in cash and cash equivalents		-	-
<b>Cash and cash equivalent at beginning of the year</b>		-	-
<b>Cash and cash equivalent at end of the year</b>		<b>1,978,094.70</b>	-

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

The Financial Statements were approved on 26<sup>th</sup> October, 2023 and signed by:

  
.....  
**Anne Wang'ombe**  
Principal Secretary

  
.....  
**Jackline Makokha**  
Project Coordinator

  
.....  
**Hilda Mbuthia**  
Project Accountant




**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2023**

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%
<b>Receipts</b>						
Proceeds from domestic and foreign grants	46,972,322	13,409,065.30	33,563,256.70	33,563,256.70	-	100%
<b>Total Receipts</b>	<b>46,972,322</b>	<b>13,409,065.30</b>	<b>33,563,256.70</b>	<b>33,563,256.70</b>	<b>-</b>	<b>100%</b>
<b>Payments</b>						
Compensation to employees	881,737	-	881,737	881,737	-	100%
Purchase of goods and services	46,090,584.1	13,409,065.30	32,681,519.70	30,703,425	1,978,094.70	94.1%
<b>Total Payments</b>	<b>46,972,322</b>	<b>13,409,065.30</b>	<b>33,563,256.70</b>	<b>31,585,162</b>	<b>1,978,094.70</b>	<b>93.7%</b>
<b>Surplus or Deficit</b>						

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

The Financial Statements were approved on 26<sup>th</sup> October, 2023 and signed by:

  
.....

**Anne Wang'ombe**  
Principal Secretary

  
.....

**Jackline Makokha**  
Project Coordinator

  
.....

**Hilda Mbuthia**  
Project Accountant

## **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 statemen

**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. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

**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 KShs 15,715,638 being grant 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, 2023.



**12. Notes to the Financial Statements**

**1. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2023, we received grants from donors as detailed in the table below:

	FY 2022/2023					FY 2021/2022
Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Total amount	Total Amount
			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	-
<b>Total</b>		-	<b>17,847,618</b>	<b>15,715,638</b>	<b>33,563,256.70</b>	-

**2. Compensation to Employees**

Description	FY 2022/2023			FY 2021/2022	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	-	-
<b>Total</b>	-	<b>881,738</b>	<b>881,737</b>	-	-

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**3. Purchase of Goods and Services**

Description	FY 2022/2023			FY 2021/2022	Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	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
<b>Total</b>	<b>15,569,524</b>	<b>14,833,901</b>	<b>30,703,425</b>	<b>≡</b>	<b>30,703,425</b>

**4. Cash And Cash equivalents**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank accounts	1,978,094.70	
Cash in hand	-	
Cash equivalents (short-term deposits)	29,400.00	
<b>Total</b>	<b><u>2,007,494.70</u></b>	<b>=</b>

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 2022/2023	FY 2021/2022
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	1,978,094.70	-
Total local currency balances	1,978,094.70	=
<b>Total bank account balances</b>	<b>1,978,094.70</b>	<b>=</b>

**B Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2023 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.

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**Special Deposit Accounts Movement Schedule**

Description	FY 2022/2023	FY 2021/2022
	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	=
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>=</b>	<b>=</b>

**C Cash equivalents (short-term deposits)**

**1. Imprests and Advances**

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	29,400	-
<b>Total</b>	<b>29,400</b>	<b>-</b>

**2. Breakdown of Imprests and Advances**

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance FY 2022/2023	Balance FY 2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Joseph Robi</i>	29,400	31/12/2022	-	29,400	-
<b>Total</b>	<u>29,400</u>	<b>=</b>	<b>=</b>	<u>29,400</u>	<b>=</b>

*Women Empowerment for Gender Equality Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**5. Other Important Disclosures**

**A Pending Accounts Payable**

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f For FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Supply of services		180,000	0	180,000
<b>Total</b>	<b>-</b>	<b>180,000</b>	<b>0</b>	<b>180,000</b>

**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*

**5.1 Classification by Source**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Multilateral donors-UN WOMEN	15,715,638	-
<b>Total</b>	<b>15,715,638</b>	<b>-</b>

**5.2 Classification of payments made by Third Parties by Nature of expenses**

Payments made by third parties	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Compensation of employees	881,737	-
Use of goods and services	14,833,901	-
<b>Total</b>	<b>15,715,638</b>	<b>-</b>

*Women Empowerment for Gender Equality Project*  
*Annual Report and Financial Statements for the financial year ended June 30, 2023*

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**6. 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:**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Key Management Compensation others (specify)	881,737.	-
<b>Total Compensation to Key Management</b>	881,737.	-
<b>Total Transfers from related parties</b>	-	-

*Women Empowerment for Gender Equality Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**13. Annex**

Annex 1: Variance explanations - Comparative Budget and Actual amounts for FY 2022/2023

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Proceeds from domestic and foreign grants	33,563,256.70	31,585,162	1,978,094.70	94%	
<b>Total Receipts</b>	<b>33,563,256.70</b>	<b>31,585,162</b>	<b>1,978,094.70</b>	<b>94%</b>	
<b>Payments</b>					
Compensation of employees	881,737.	881,737.	-	100%	
Purchase of goods and services	32,681,519.7	30,703,425	1,978,094.70	94.95%	
<b>Total payments</b>	<b>33,563,256.70</b>	<b>31,585,162</b>	<b>1,978,094.70</b>	<b>94%</b>	



*Women Empowerment for Gender Equality Project  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

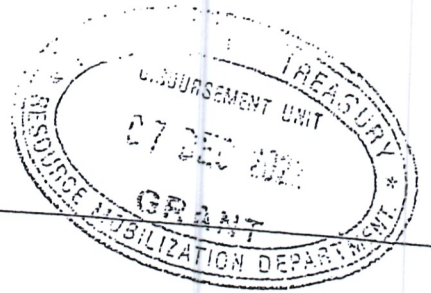
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**Annex 2: Analysis of Pending Bills**

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

**Annex 3: Other Support Documents**

- i. Bank Reconciliations
- ii. Cash Count Certificate
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance



**RESOURCE MOBILIZATION DEPARTMENT  
PROJECTS EXCHEQUER DISBURSEMENT FORM**

MEMO

REF NO: EA/FA/78/7/028/D

TO: Director General Accounting Services  
& Quality Assurance  
National Treasury

DATE: 07.12.2022

CC: Ms. Monica Asuna  
Mr. Nemwel Motanya  
Mr. Gilbert Kangogo  
Mr. Charles Waweru

**PART I - RMD**

DEVELOPMENT PARTNER (DP) NAME	UNITED NATIONS WOMEN (UN WOMEN)
PROJECT NAME	WOMEN EMPOWERMENT FOR GENDER EQUALITY PROJECT
PROJECT CODE	UN WOMEN GRANT
VOTE HEAD NO. TO TRANSFER	1212: STATE DEPARTMENT FOR GENDER & AFFIRMATIVE ACTION
CREDIT/GRANT NO.	UN WOMEN GRANT
BUDGET PROVISION (KSHS): ARTICLE 223	
THIS DISBURSEMENT(KSHS)	46,972,322.00
CUMMULATIVE DISBURSEMENT TO DATE (KSHS)	17,847,618.65
BUDGET BALANCE (KSHS)	17,847,618.65
	29,124,703.35

**PART II - RMD**

SPECIAL ACCOUNT NO.	1000626186 - CENTRAL BANK OF KENYA
PAYMENT AUTHORITY NO.	LETTER REF NO.: RMD/UNEP/G/1000626186
PAYMENT AUTHORITY DATE	07.12.2022
DATE AMOUNTS TRANSFERRED TO EXCHEQUER	07.12.2022
IMPLEMENTING AGENCY REQUEST REFERENCE	MPSG/SDG/TNT/9/11
IMPLEMENTING AGENCY REQUEST RECEIVED AT TNT	16.11.2022

PRERARED BY AND SIGN: CHRISTINE CHIMAYI *Chimayi*

SUBMITTED BY AND SIGN: *Christine*

HEAD: DISBURSEMENTS UNIT

RECEIVED BY AND SIGN: .....  
DG/AS&QA

**PART 111 - EXCHEQUER UNIT**

DATE REFERED BACK	
REASON FOR REFER BACK	
DATE EXCHEQUER TRANSMITTED	
EXHEQUER NOTIFICATION NO.	

SIGN: .....

HEAD: EXCHEQUER

DATE: .....



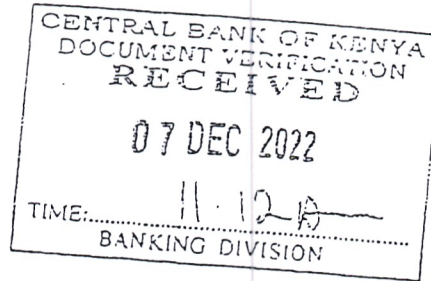
REPUBLIC OF KENYA  
THE NATIONAL TREASURY & PLANNING

Telegraphic Address: 229  
FINANCE - NAIROBI  
Telephone: 2252299  
When replying please quote

THE NATIONAL TREASURY  
P.O. Box 30007-00100  
NAIROBI  
KENYA

Ref. No. RMD/UNEP/G/1000626186

The Director Banking Services  
Central Bank of Kenya  
P.O. Box 60000  
NAIROBI



7<sup>th</sup> December, 2022

RE: TRANSFER OF UN WOMEN FUNDS (GRANT) FROM PMG SPECIAL DEPOSIT  
ACCOUNT NO. 1000626186 TO EXCHEQUER ACCT. NO.1000003987

Please transfer Kshs. 17,847,618.65 (Kenya Shillings Seventeen Million Eight Hundred Forty Seven Thousand Six Hundred Eighteen Cents sixty Five Only) from special PMG Account No.1000626186 to Exchequer Account No.1000003987 for onward release to UN Women - Women Empowerment for Gender Equality Project at State Department for Gender and Affirmative Action (Vote 1212) as follows:

Account No.	Project Account Title	Amount (Kes)
DR. 1000626186	Women Empowerment for Gender Equality Project	17,847,618.65
CR. 1000003987	Exchequer Account	17,847,618.65

Please advice upon transfer.

Linet Mmogi Vitisia  
AUTHORISED SIGNATORY

Cc. Exchequer Section - The National Treasury

Remjius Ogolo Okongo  
AUTHORISED SIGNATORY

GOK\_LEDGER

Date: 29-SEP-2023 09:30

Page: 1 of 1

Detail Trial Balance

Report

Year to date as of JUN-23

Currency: KES

Source of Funding Range: 11530013 to 11530013

Ledger: GOK\_LEDGER  
Source of Funding: 11530013

Economic It Description Activity	Ending Balance	Account	Beginning Balance	Period
2210201				
12,000.00		Telephone, Telex, Fa 1-1212-1212101001-11530013-0912019999-22		
2210301	12,000.00			
2,203,100.00		Travel Costs (airlin 1-1212-1212101001-11530013-0912019999-22		
2210302	2,203,100.00		0.00	
2,866,700.00		Accommodation - Dome 1-1212-1212101001-11530013-0912019999-22		
2210303	2,866,700.00		0.00	
2,408,900.00		Daily Subsistance AI 1-1212-1212101001-11530013-0912019999-22		
2210502	2,408,900.00			
877,944.00		Publishing & Printin 1-1212-1212101001-11530013-0912019999-22		
2210701	877,944.00			
1,664,300.00		Travel Allowance 1-1212-1212101001-11530013-0912019999-22		
2210704	1,664,300.00			
108,800.00		Hire of Training Fac 1-1212-1212101001-11530013-0912019999-22		
2210801	108,800.00			
1,110,294.00		Catering Services (r 1-1212-1212101001-11530013-0912019999-22		
2210802	1,110,294.00			
4,122,480.00		Boards, Committees, 1-1212-1212101001-11530013-0912019999-22		
	4,122,480.00		0.00	
			0.00	

BANKI  
KUNYA  
KENYA



CENTRAL  
BANK OF  
KENYA

Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Telephone: 2360000, Fax: 3340192

July 11, 2023

# CERTIFICATE OF BALANCES

Customer: 131184 STATE DEPT FOR GENDER

Balance Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000303344	REC-STATE DEPT FOR GENDER	KES	4,915,995.90
1000303368	DEV-STATE DEPT FOR GENDER	KES	103,937.75
1000303387	DEP-STATE DEPT FOR GENDER	KES	7,641,751.00
1000312602	NATIONAL GOVT AFFIRMATIVE A.FUND	KES	1,711,338,176.50
1000441682	UNFPA 9TH COUNTRY PROG STATE GENDER	KES	0.00
1000626194	WOMEN EMPOWERMENT FOR GENDER EQUALI	KES	0.00
1000643803	WOMEN EMPOWERMENT FOR GENDER EQUAL	KES	2,673,468.70
1000709588	UNFPA 10TH COUNTRY PROGRAMME- SDGAA	KES	0.00

Priscilla Keitany (Mrs)  
Authorised Signatory  
Banking Services Division

Joyce Nasiaku  
Authorised Signatory  
Banking Services Division

2211201  
495,000.00

Refined Fuels and  
495,000.00

U - 1212-1212101001-11530013-091201

19

Date: .....

Report of the Board of Survey on the Cash and Bank Balances of JW Women - JUBA 43803 as at the close of business on 30/6/23

The Board, consisting of (Names and official titles)-

- 1. Baldwin Anyiga Chairperson
- 2. Beatrice Wambugu Member

Assembled in Accounts Department.  
At 9:00 on the 27/7/23  
And the following cash was produced:

Notes NIL

Silver NIL

Copper NIL

Cheques (shown on reverse)

It was noted that cheques amounting to sh ..... cts..... had been on hand for more than 14 days prior to the survey.

The cash is of East African currency and does not contain any demonetized coin or notes.  
The following balances as at the close of business on the June 30<sup>th</sup> 2023.

Cash 97,809.70

Bank balance showed a sum of sh.....2678468.7

..... Standing to the credit of the Board

This figure and the Bank Balance as shown by the Cash Book is accounted for in the Cash Statement ( F.O. 30) attached.

Baldwin Anyiga  
Beatrice Wambugu

*[Signatures]*

Date 7/7/23

Members of the Board



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A small, faint mark or stamp is located on the right side of the page, approximately halfway down. It is a simple, light-colored shape.

# BANK RECONCILIATION

From Date : 01-JUN-23 To : 30-JUN-23

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000643803

UN W-STATE DEPT FOR GENDER

Balance as per bank certificate

2,678,468.70

Less --

1. Payment in Cash Book not yet recorded in Bank Statement  
(Unpresented Cheques)

700,374

2. Receipts in Bank Statement not yet recorded in Cash Book

0.00

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

0.00

4. Receipts in Cash Book not yet Recorded in Bank Statement

0.00

Bank Balance as per Cash Book

1978094.70

Reconciled by: Atikh Almasad Signature: [Signature] Date: 02/07/23

Reviewed by: F.K. Reano Signature: [Signature] Date: 3/7/2023

Approved by: F. Kinumba Signature: [Signature] Date: 3/7/23