

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT 15 FEB 2024	DAY: Thursday
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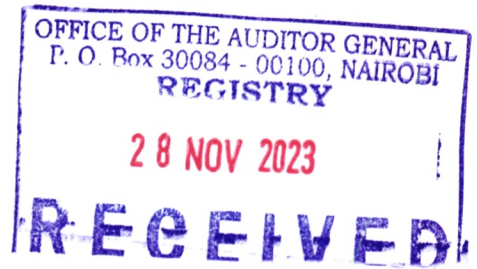
THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR GENDER AND
AFFIRMATIVE ACTION**

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





**MINISTRY OF PUBLIC SERVICE, GENDER AND AFFIRMATIVE ACTION
STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

***STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.***

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
SDGAA	State Department for Gender and Affirmative Action
GBV	Gender Based Violence
FGM	Female Genital Mutilation
WEF	Women Enterprise Fund
NGAAF	National Government Affirmative Action Fund
SAGAs	Semi-Autonomous Government Agencies
NTSA	National Transport and Safety Authority

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2. Key Entity Information and Management

a) Background information

The State Department for Gender and Affirmative Action was established by Executive Order No. 1 of 2023. It is under the Ministry of Public Service, Gender and Affirmative Action. Previously, the State Department for Gender Affairs was established by Executive Order No. 1 of 2016 under the then Ministry of Public Service, Youth and Gender Affairs. Through Executive Order No. 1 of 2020, the Department was renamed as the State Department for Gender under the then Ministry of Public Service, Gender, Senior Citizens Affairs and Special Programmes.

At the Cabinet level, the State Department for Gender and Affirmative Action is represented by the Cabinet Secretary for Public Service, Gender and Affirmative Action, who is responsible for the general policy and strategic direction of the State Department for Gender and Affirmative Action.

Vision

A just, fair and transformed society free from gender discrimination in all spheres of life.

Mission

To coordinate gender mainstreaming in national development planning and promote equitable political and socio-economic development for women, men, girls and boys.

Mandate

The mandate of the State Department for Gender and Affirmative Action is to promote gender equality and empowerment of women

Core Values

- Equality
- Diversity
- Inclusivity
- Non-discrimination
- Professionalism.
- Teamwork
- Integrity
- Accountability and transparency

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Core functions

The following are the core functions of the State Department for Gender as stipulated in the Executive Order No. 1 of 2023:

- Gender Policy Management;
- Special Programmes for Women Empowerment;
- Gender Mainstreaming in Ministries/ Departments/Agencies;
- Community Mobilization on Gender Issues;
- Domestication of International Treaties/Conventions on Gender;
- Policy and Programmes on gender based violence
- Affirmative Action Policy;
- Promote equity;
- Undertake a national survey on special needs;
- Mainstreaming affirmative action in Ministries/Departments /Agencies; and
- Ensure Compliance with affirmative action principles as envisaged in the Constitution.

b) Key Management

The State Department for Gender and Affirmative Action's day-to-day management is under the following key Directorates:

- Gender Mainstreaming;
- Gender Policy, Research and Documentation;
- Anti-Gender Based Violence;
- Social Economic Empowerment; and
- General Administration and Planning

c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Ms Veronica M. Nduva
2.	Secretary Administration	Mr Paul Muraya, MBS

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No.	Designation	Name
3.	Director, Administration	Mr Mutuku Mwenga, OGW
4.	Director, Gender Mainstreaming	Ms Grace Wasike
5.	Director, Gender Policy, Research and Documentation	Ms Verity M. Mghanga
6.	Director, Anti- Gender Based Violence	Ms Halima Abdi
7.	Director, Social Economic Empowerment	Mr James Sangori
8.	Director, Human Resources Management & Development	Mr Henry N. Omosa
9.	Chief Finance Officer	Mr Sephone Ombachi
10.	Deputy Accountant General	Ms Florence W Kirumba

d) Fiduciary Oversight Arrangements

a) Ministerial Audit Committee activities

During the Financial Year 2022/2023, the committee had the following members:

S/No.	Name	Membership
1.	Mr Pius Nduatih	Chairman
2.	Mr John P Ogwel	Secretary
3.	Mr Abdi S Ali	Member
4.	Mr Ambrose Agenga	Member
5.	Mr Joshua S Mollo	Member
6.	Ms Isabella Kogei	Member

The Terms of reference for the committee were to:

- (i) Evaluate adequacy of management procedures with regard to governance, risk management, fraud and control.
- (ii) Review and approve of the internal audit charter and the internal risk based audit plan.
- (iii) Review the system established to ensure sound public financial management and internal control, compliance with policies, laws, regulations, procedures, plans and ethics.
- (iv) Initiate special audits/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with Accounting Officer.
- (v) Whistle Blowing

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- (vi) Communicate with internal and external auditors the changing financial reporting requirements, audit findings including comments on controls on the proposed audit coverage as well as approaches with respect to complex high risks and judgement areas and finally review management responses to specific audit observations and recommendations.
- (vii) Evaluate the Internal Audit function particularly in the areas of planning, monitoring and reporting
- (viii) Perform any other tasks which are within the mandate of the committee.

b) Departmental Budget Implementation Committee (BIC)

During the Financial Year 2022/2023, the committee had the following members:

	Name	Membership
1.	Mr Sephone Ombachi	Alternate Chair
2.	Mr Henry Omosa	Member
3.	Ms Grace Wasike	Member
4.	Ms Verity Mganga	Member
5.	Mr Peter Nyambok	Member
6.	Ms Halima Abdi	Member
7.	Mr Henry Mobegi	Secretariat
8.	Mr Andrew Kimulu	Member
9.	Mr Nashon Osore	Secretariat
10.	Ms Margaret Kigundu	Secretariat
11.	Ms Hope Ngao	Secretariat
12.	Mr Salim Mriwa	Secretariat

The Terms of reference for the committee were:

- (i) To review and consider the cash flow plans;
- (ii) To review the utilization of cash limits and consider any changes as may be required;
- (iii) To review the utilization of Development Partners funds voted for the Department;
- (iv) To advise the Accounting Officer on any challenges related to the budget implementation;
- (v) To review and recommend reallocation of expenditures;
- (vi) To review and approve the submission of the expenditure returns, IPPD, pending bills and A.I.A. returns for the Department and recommend actions to be taken;
- (vii) Participate in the Sector Working Group;
- (viii) To prepare the budget for the State Department in consultation with the Heads of Departments.

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c) Senior Management Committee.

During the Financial Year 2022/2023, the committee had the following members:

No.	Name	Designation
1.	Ms Veronica M. Nduva	Accounting Officer
2.	Mr Paul Muraya, MBS	Secretary Administration
3.	Mr Mutuku Mwenga, OGW	Director, Administration
4.	Ms Jackline Makokha	Director, Gender Mainstreaming
5.	Ms Verity M. Mghanga	Director, Gender Policy, Research and Documentation
6.	Mr James Sangori	Director, Anti- Gender Based Violence
7.	Ms Grace Wasike	Director, Social Economic Empowerment
8.	Mr Henry N. Omosa	Director, Human Resources Management & Development
9.	Mr Isaiah Byegon	Director, Central Planning and Project Monitoring Unit
10.	Mr Sephone Ombachi	Chief Finance Officer
11.	Ms Florence W Kirumba	Deputy Accountant General
12.	Ms Leah Githuku	Supply Chain Management
13.	Mr Nicholas Kinoti	Internal Auditor
14.	Ms Rachel Muturi	Head, Information, Communication and Technology
15.	Mr Irene Galgalo	Head, Public Relations

The committee is chaired by the Principal Secretary and it comprises of all the Head of Departments. The committee monitors the implementation of the State Department's programmes and performance. It receives reports from the Departments, build consensus on State Departments for Gender and Affirmative Action responses to emerging issues, challenges and risks and ensures that the decisions made are implemented in time.

d) Ministerial Human Resource Management (MHRAC)

During the Financial Year 2022/2023, the committee had the following members:

No.	Name	Designation
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No.	Name	Designation
1.	Mr Paul Muraya, MBS	Chairperson
2.	Mr Mutuku Mwenga, OGW	Member
3.	Ms Jackline Makokha	Member
4.	Ms Verity M. Mghanga	Member
5.	Mr James Sangori	Member
6.	Ms Grace Wasike	Member
7.	Mr Henry N. Omosa	Secretariat
8.	Mr Isaiah Byegon	Member
9.	Mr Sephone Ombachi	Member
10.	Ms Florence W Kirumba	Member
11.	Ms Leah Githuku	Member

Human Resource Development Committee was established to offer advisory services to the existing Human Resource Development governance structures in Ministries/Departments/Agencies (MDAs). The functions of the Committee entail making recommendations to the Authorized Officer on matters regarding the following:-

- i) Human Resource Development activities and programmes
- ii) Training and Development
- iii) Formulation and review of Human Resource Development interventions;
- iv) Skills gap analysis for capacity development to support government development priorities;
- v) Training Needs Analysis;
- vi) Training Impact Assessment;
- vii) Training Projections;
- viii) Management of Skills inventory;
- ix) Co-ordination of resources for training;
- x) Mobilization of resources for training and capacity building by liaising with other MDAs;
- xi) Collaboration with training institutions on training of public officers;
- xii) Monitoring, evaluation and audit of the impact of HRD on skills acquisition and performance'

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- xiii) Implementation of the competency Framework;
- xiv) Recommending review of HRD regulations, procedures and systems in the public service; and
- xv) Maintaining and updating skills inventory in the MDACs.

e) Entity Headquarters

State Department for Gender and Affirmative Action
P.O. Box 29966-00100
Telposta Towers
NAIROBI, KENYA

Entity Contacts

Telephone: (254) 020 - 2216500
E-mail: ps@gender.go.ke
Website: www.gender.go.ke

f) Entity Bankers

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

g) Independent Auditors

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

h) Principal Legal Adviser

The Attorney General
State Law Office & Department for Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

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3. Statement of Governance

The State Department for Gender and Affirmative Action is committed to maintaining the highest standards of national values and principles of governance. In execution of its mandate the State Department is guided by the Constitution of Kenya (2010), Public Finance Management Act (2012), Public Procurement and Asset Disposal Act (2015) and other applicable laws.

The SDGAA is under the Ministry of Public Service, Gender and Affirmative Action. It is administered by a Principal Secretary who is both the accounting and authorised officer responsible for all activities. The organisational structure is subdivided into two major Departments, that is, the Technical and Administration Departments that are led by Secretary Gender and Secretary Administration respectively. They are responsible to the Principal Secretary in the performance of their duties. The position of secretary gender remained vacant for part of the financial year (Dec 2022-June 2023).

1. Leadership structure.

The technical functions of the State Department are executed through four technical directorates, namely: Gender Balance & Equality, Anti-Gender Based Violence, Socio-Economic Empowerment, and; Gender Policy, Research and Documentation. While the Administrative functions are executed through the following administrative directorates and units: Central Planning and Project Monitoring Department; Human Resource Management & Development Unit; Finance Unit; Accounts Unit; Supply Chain Management Unit; Internal Audit Unit; Information, Communication and Technology Unit, Public Communications Unit, Record Management Unit and Legal Unit. In addition, SDGAA oversees three Semi- Autonomous Government Agencies (SAGAs), namely: Women Enterprise Fund, National Government Affirmative Action Fund and Anti-Female Genital Mutilation Board.

Table: Educational Background of the Head of Departments.

No.	Name	Designation	Educational Background
1	Ms Veronica M. Nduva	Accounting Officer	Political Science
2	Mr Paul Muraya, MBS	Secretary Administration	Administration
3	Mr Mutuku Mwenga, OGW	Director, Administration	Administration
4	Ms Jackline Makokha	Director, Gender Mainstreaming	Gender

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No.	Name	Designation	Educational Background
5	Ms Verity M. Mghanga	Director, Gender Policy, Research and Documentation	Gender
6	Mr James Sangori	Director, Anti- Gender Based Violence	Economics
7	Ms Grace Wasike	Director, Social Economic Empowerment	Gender
8	Mr Henry N. Omosa	Director, Human Resources Management & Development	Human Resource
9	Mr Isaiah Byegon	Director, Central Planning and Project Monitoring Unit	Economics
10	Mr Sephone Ombachi	Chief Finance Officer	Finance
11	Ms Florence W Kirumba	Deputy Accountant General	Accounts
12	Ms Leah Githuku	Senior Deputy Director Supply Chain Management	Supply Chain
13	Mr Nicholas Kinoti	Internal Auditor	Audit
14	Ms Rachel Muturi	Ag Head, Information, Communication and Technology	ICT
15	Mr Irene Galgalo	Head, Public Relations	Communication

2. Management committees.

i. Senior Management Committee.

Senior Management committee is comprised of the Directors and heads of departments. It is chaired by the Principal Secretary and it is held at least once every month to deliberate on matters affecting the SDGAA. Seven meetings (7) were held during the year ended 30th June, 2023 in the PS Boardroom (Dec 2022-June 2023). The committee evaluates progress on the performance contract, reports on work plans, communicates strategic directions and address operational challenges.

ii. Departmental Budget Implementation Committee (BIC)

The Terms of reference for the committee were:

- (i) To review and consider the cash flow plans;
- (ii) To review the utilization of cash limits and consider any changes as may be required;
- (iii) To review the utilization of Development Partners funds voted for the Department;
- (iv) To advise the Accounting Officer on any challenges related to the budget implementation;

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- (v) To review and recommend reallocation of expenditures;
- (vi) To review and approve the submission of the expenditure returns, IPPD, pending bills and A.I.A. returns for the Department and recommend actions to be taken;
- (vii) Participate in the Sector Working Group;
- (viii) To prepare the budget for the State Department in consultation with the Heads of Departments.

During the Financial Year 2022/2023, the committee had the following members:

	Name	Membership
1.	Mr Sephone Ombachi	Alternate Chair
2.	Mr Henry Omosa	Member
3.	Ms Grace Wasike	Member
4.	Ms Verity Mganga	Member
5.	Mr Peter Nyambok	Member
6.	Ms Halima Abdi	Member
7.	Mr Henry Mobegi	Secretariat
8.	Mr Andrew Kimulu	Member
9.	Mr Nashon Osore	Secretariat
10.	Ms Margaret Kigundu	Secretariat
11.	Ms Hope Ngao	Secretariat
12.	Mr Salim Mriwa	Secretariat

iii. The Service Delivery Committee

The committee's roles are as follows;

- a) Display the Citizen's Service Delivery Charter prominently at the point of entry service delivery point in both English and Kiswahili using the prescribed format that is provided in the guidelines.
- b) Customize the charter to unique needs and convenient access of the customer by among others, translating the charter to Braille, providing mechanisms for sign language, providing audio recording, and uploading the Charter on the MDA's online platform.
- c) Sensitize staff on the Citizens' Service Delivery Charter.
- d) Ensure conformity with commitment and standards in the Charter by establishing a compliance mechanism.

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iv. National Value and Principles of Governance Committee

The committee roles are as follows;

- i. Implement at least **four (4)** commitments and submit in the prescribed format an Annual Process Report on the implantation of the commitments and way forward captured in the 2022 Annual President's Report on National Value and Principles of Governance.
- ii. Implement measures to support the five pillars of the Government plan as outlined in the Bottom-Up Economic Transformation Agenda (2022-2027) namely: Agriculture, Micro, Small, and Medium Enterprise (MSME) Economy Housing and Settlement, improved Healthcare for all Kenya and Digital Superhighway and creative economy.
- iii. Leverage digital and automation of government processes to make 80% of government services online.
- iv. Enhance adherence to the provision of Article 10 of the Constitution through civic education, training sensitization, and mainstreaming of national values and principles of governance.
- v. Implement measures to promote accountability and openness in the management of public affairs and institutions.
- vi. Support devolution by strengthening collaboration and cooperation between the two levels of government for improved service delivery.
- vii. Continue to implement measures to protect the environment and mitigate climate change.
- viii. Submit in the prescribed format the Annual Report on measures taken and progress achieved in the Realization of National and Principle of Governance (60%).

a) Resolution of Public Complaints Committee

The committee's roles are as follows;

- i. Resolution of all complaints received
- ii. Access to information – Reactive Disclosure
- iii. Awareness creation on the complaints handling mechanisms

b) Road Safety Mainstreaming Committee

The committee's roles are as follows;

- i. Develop a workplace Road Safety Policy anchored on the NTSA policy guidelines.
- ii. Develop an Annual Road Safety implementation plan based on the approved road safety policy.

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- iii. Implement the Annual Road Safety implementation plan.
- iv. Submit quarterly reports to NTSA in the prescribed format

c) Ministerial Audit Committee activities.

The Terms of reference for the committee were to:

- i. Evaluate adequacy of management procedures with regard to governance, risk management, fraud and control.
- ii. Review and approve of the internal audit charter and the internal risk based audit plan.
- iii. Review the system established to ensure sound public financial management and internal control, compliance with policies, laws, regulations, procedures, plans and ethics.
- iv. Initiate special audits/investigation on any allegations, concerns and complaints regarding corruption, lack of accountability and transparency in consultation with Accounting Officer.
- v. Whistle Blowing.
- vi. Communicate with internal and external auditors the changing financial reporting requirements, audit findings including comments on controls on the proposed audit coverage as well as approaches with respect to complex high risks and judgement areas and finally review management responses to specific audit observations and recommendations.
- vii. Evaluate the Internal Audit function particularly in the areas of planning, monitoring and reporting.
- viii. Perform any other tasks which are within the mandate of the committee.

During the Financial Year 2022/2023, the committee had the following members

S/No.	Name	Membership
1.	Mr Pius Nduatih	Chairman
2.	Mr John P Ogwel	Secretary
3.	Mr Abdi S Ali	Member
4.	Mr Ambrose Agenga	Member
5.	Mr Joshua S Mollo	Member
6.	Ms Isabella Kogei	Member

3. Risk management, compliance and conflict of interest.

The SDGAA undertakes periodic risk assessment in order to align to principles of good governance. This is done through risk reporting to ensure access to risk information for decision making while enhancing the risk management culture at the State Department. The Internal Audit Unit and the Audit Committee monitor all risks that include even those associated to conflict of interests and implements mitigation measures to avert any adverse impacts in future.

4. Public Participation Activities.

The SDGAA complies with constitutional provisions on public finance framework by ensuring public participation in financial matters at the State Department. This is done through the budget making process where key stakeholders are involved before subjecting the process to public hearings. Given our mandate to develop public policies on gender, the SDGAA follows a comprehensive public participation approach during the policy making process from the initiation stage to finalization of the policies.

5. Compliance with laws and regulations among others

The SDGAA is a public body that complies to all the laws and regulations in execution of her mandate. This include: Constitution of Kenya (2010), Public Finance Management Act (2012), Public Procurement and Asset Disposal Act (2015), among other laws.

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4. Statement by the Cabinet Secretary

The State Department for Gender and Affirmative Action has developed this Annual Report and Financial Statements for the year ended June 30th, 2023. The report is key as it highlights the performance of various programmes against predetermined objectives. It also presents financial statements on all the transactions undertaken during the reporting period. The State Department implemented most of the activities amid some challenges.

During this period, several measures were put in place to address Gender-based Violence. This include: increased campaigns against Gender Based violence through media engagements, intergenerational dialogues and multi-stakeholder engagements; Capacity building of GBV duty bearers; celebration of 16 days of Activism at national and in counties; issuance of dignity kits to survivors of GBV and increased support to counties to implement the Kenya National Action Plan on Women, Peace and Security. However, some challenges still exist, including limited awareness on GBV in communities, persisting cultural practices and social norms on GBV, weak co-ordination among the various stakeholders, inadequate gender statistics on GBV for evidence based decision making.

The Government has taken steps in the campaigns against FGM and child marriages by enacting laws and regulations that prohibit the practices. Other initiatives include enhanced awareness creation and sensitization, capacity building of duty bearers and community leaders. However, challenges still exist especially with regard to weak enforcement of laws and regulations and the strong cultural beliefs that support the practice.

The Government has also been deliberate in ensuring gender is mainstreamed in programmes, projects and policies across the public sector. In this regard, substantial progress was made through the inclusion of gender mainstreaming indicator in the Performance Contracts for all Public Servants. This led to increased number of officers trained on gender issues, enhanced reporting on gender mainstreaming as well as improved audits on two-third gender principle in promotions and recruitment. In addition, the co-ordination of gender stakeholders was strengthened through the convening of the National and County Gender Sector Working Groups. The major challenge on gender mainstreaming is the enactment of a legislation on the two-third gender principle as envisaged in the constitution.

The State Department promoted the empowerment of women, youth, and persons living with disabilities, through its Affirmative Funds. For instance, Women Enterprise Fund (WEF) disbursed Kshs. 1,795,000,000 benefiting 57,972 women entrepreneurs. In addition, the Fund was revamped to

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offer credit through a digital platform. The National Government Affirmative Action Fund (NGAAF) supported vulnerable groups through economic empowerment programmes by offering bursaries to 24,552 needy students and extending grants to 649 affirmative Action groups.

These and many other interventions detailed in this report account for the State Department's interventions during the Financial Year 2022/23 that would have been impossible to deliver without the commitment and dedication of the Principal Secretary and all the staff at the State Department. I also, extend my appreciation to our development partners for their technical and financial support during the period under review. This report is important as it informs us on the areas to improve on in the Financial Year 2023/2024.



.....
Hon Aisha Jumwa Katana

Cabinet Secretary

Ministry of Public Service, Gender and Affirmative Action

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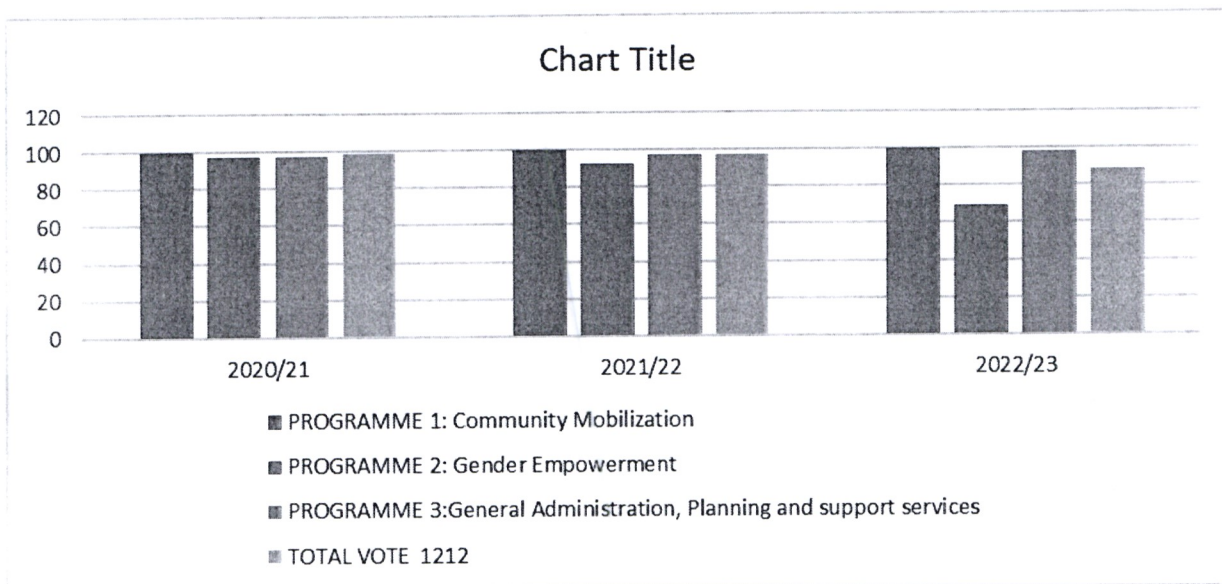
5. Statement by the Principal Secretary.

1. Budget performance against actual.

In the FY 2022/23, the State Department for Gender and Affirmative Action was allocated a gross budget of **Kshs 3,945,967,500** which comprised of **Kshs. 1,192,967,500** and **Kshs2,753,000,000**.for the Recurrent and Development vote respectively. The gross budget was distributed among the three programmes at the State Department as follows:

- a) Community Development - Kshs 2,186,000,000
- b) Gender Empowerment – Kshs 1,450,627,167
- c) General Administration and Planning– Kshs 309,340,333

Pie chart of the total budget as distributed per programme.



a) Programme 1: Community development

The focus of the programme is to promote socio economic empowerment of women, girls, men and boys, and enhance participation in community development. The programme was allocated Kshs 2,186,000,000 representing 55% of the budget. A total of Kshs 2,186,000,000 was spent under the Affirmative Action Fund sub-programme.

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b) Programme 2: Gender Empowerment

The programme focuses on mainstreaming gender in public and private sectors and promotion of gender equality for socio-economic development. The programme was allocated Kshs. 1,450,627,167 representing 36% of the budget. The amount was spent under the following sub programme:

- a. Sub-programme 2.1: Gender mainstreaming Kshs, 787,259,667.
- b. Sub Programme 2.2 Gender and social economic empowerment Kshs. 663,367,500.

c) Programme 3: General Administrative and Planning

The aim of the programme is to ensure efficiency and effectiveness in administrative, financial, planning and other support services. The programme was allocated Kshs. 309,340,333 representing 8% of the budget. The amount was spent under the following sub programme;

- a) Sub-programme 3.1: Administration and Planning Kshs, 203,443,885.
- b) Sub Programme 3.2 Field Services Kshs. 105,896,448.

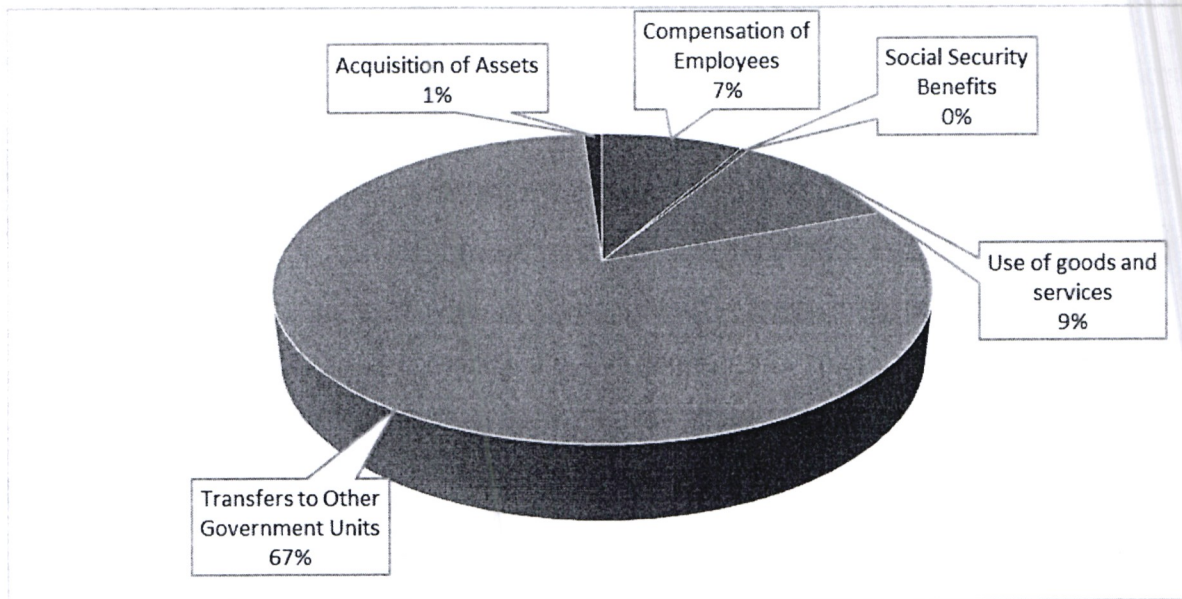
Budget Utilisation

The State Department spent Kshs 3,404,780,236 against an approved budget of Kshs3,945,967,500 representing absorption of 86%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the table below;

Item	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	276,580,000	275,072,471	1,507,529
Social Security Benefits	16,082,148	16,082,148	0
Use of goods and services	681,774,873	353,751,396	328,023,477
Transfers to Other Government Units	2,841,937,500	2,724,940,000	116,997,500
Acquisition of Assets	129,592,979	34,934,221	94,658,758
Total Payments	3,945,967,500	3,404,780,236	541,187,264

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Pie chart of the budget utilization.



It is noted that 67% of the State Department’s budget was used in Transfers to Other Government entities i.e. Semi-Autonomous Government Agencies (SAGAs), 7% of the budget was utilised on Employee Compensation while 1% was utilized in Acquisition of Assets and 9% of the budget was used on Goods and Services.

Actual Performance against Budget for Year to 30th June 2023.

Financial Performance	Printed Estimates	Actual Expenditure	Variance	Utilisation Variance
	Kshs	Kshs	Kshs	%
Total Receipts	3,945,967,500	3,415,892,726	530,074,774	86%
Total Payments	3,945,967,500	3,404,780,236	541,187,264	86%
Surplus for the Year	-	11,112,490		

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2. Key Achievements.

Key achievements realized during this period include:

National Government Affirmative Action Fund (NGAAF) was able to financially support vulnerable members of the society through disbursement of bursaries to 94,755 needy students, disbursed grants to 5,981 groups for social economic development and supported 2,905 groups through value addition initiatives.

During the period, Uwezo Fund disbursed loans amounting to Kshs. 544.9 million to 5,585 groups of women, youth and Persons with Disabilities (PWDs) and trained 94,935 individuals on entrepreneurial skills.

WEF disbursed loans worth Kshs. 7.935 billion to women groups, individuals and sacco beneficiaries 10,566 Self-help groups. Moreover, 417,484 women entrepreneurs were trained on financial literacy and value addition and 1,786 entrepreneurs were linked to large enterprises through WEF.

In the campaigns against GBV, 1100 Boda Boda riders in 20 counties and 7,600 men and women were sensitized on prevention and response to GBV of which a total of 3,200 males (men and boys – male engagement and inclusion) in 23 counties, 1560 elders were sensitized on Prevention of and Response to GBV, and 520 duty bearers were capacity built on GBV at county and sub-county levels.

In efforts to eradicate FGM, the Anti-FGM board reached 11,200 resource persons and duty bearers with Anti-FGM messages through training and sensitization forums and also created awareness to 25 million people on FGM and its consequences through print, electronic and social media.

The State Department for Gender and Affirmative Action complied with International and Regional treaties and convention through participation, preparation, submission of country reports and development and implementation of action plans on gender to relevant monitoring bodies. A dissemination manual on National Policy on Gender and Development was finalized. To ensure that gender mainstreaming is entrenched in MDAs, the Department trained all the county gender officers on Gender Responsive Budgeting.

In the 2024/25-2026/27 MTEF period, the State Department for Gender and Affirmative Action plans to implement three programmes and two sub programmes. The resource requirements are Kshs. 3,845 million, Kshs. 3,905 million and Kshs. 3,918 million in the FY2024/25, FY2025/26 and FY2026/27 respectively. The priorities identified for implementation are aligned to BETA priorities, Cabinet

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decisions, programmes that address the core mandate of the SDGAA, requirements for furtherance and implementation of the Constitution of Kenya 2010, the Vision 2030 and its flagship projects as well as the fourth Medium Term Plan (2023-27) and Sustainable Development Goals.

3. Emerging Issues.

Emergence of critical issues that affect programming for gender equality and women empowerment. This include: violent extremism; drug and substance abuse, and calls for recognition of Lesbian, Gays, Bisexuals, Transgender, Queer, Intersex and Asexual people collectively (LGBTQIA+).

Abuse of cyber spaces through hacking and attacking of online users that perpetuates Gender Based Violence. This include emergence of online platforms that accept content that erodes our social norms.

4. Risk Management Strategies

There are various factors/risks that may undermine the performance of the State Department for Gender and Affirmative Action. These include:

- a) Inadequate financial resources to fully implement all the activities.
- b) Delays in passage of requisite legislations (especially the legislation relating to the two-thirds gender rule) that support the goal of gender equality and women empowerment;
- c) Strong cultural beliefs and practices that may hinder the advancement of gender equality and women empowerment.
- d) Weak collaboration framework among relevant stakeholders at national and county level.

To mitigate against these risks, there is need to ensure that there is need for:

- a) Adequate budgetary allocations from the exchequer and financial support from other players (development partners and the private sector) to ensure implementation of the programmes
- b) Enactment of requisite policies and legislations
- c) Increased awareness creation and advocacy to change cultural beliefs and organization culture
- d) Development of an effective coordination framework.

5. Implementation Challenges, measures taken to address the challenges and recommendations

The following challenges were experienced during the review period;

- (i) Inadequate funding for implementation of gender programmes and projects.
- (ii) Inadequate entrepreneurship skills of the loan beneficiaries which affects the repayment of the loan.
- (iii) Inadequate staff in the State Department for Gender and Affirmative Action and its agencies.
- (iv) Inadequate office space, office furniture and general equipment.
- (v) Emerging trends such as medicalization of FGM, reduction in age at which girls are cut and cross border cutting has made it a bit harder for law enforcement officers to detect when the practice is being done.
- (vi) Inadequate gender statistics for evidenced based decision making.
- (vii) Persistence socio-cultural norms that perpetuate FGM, GBV and child marriages.

Measures undertaken to address the Challenges.

To address the above challenges, the Department undertook the following initiatives;

- (i) Initiated several legislative and policy agenda that will aid in execution of core functions by the State Department for Gender and Affirmative Action.
- (ii) Engaged the National Treasury for additional funds to support the expanded mandate of the State Department.
- (iii) Utilized the multi-stakeholder approach to undertake gender activities. This include: other MDAs, Development Partners, and Civil Society Organizations.
- (iv) Implementation of Intergovernmental Consultation Framework for Gender Sector with the county governments through the National and County Sector Working Groups.
- (v) Increased training and sensitization of the target groups to progressively reverse strong socio-cultural belief and attitudes that support GBV and FGM.
- (vi) Collaborated with Media houses on GBV and FGM awareness.

Recommendations.

To address the challenges cited earlier, the State Department recommends the following measures to enhance delivery of quality service to the public and for effective implementation of its programmes;

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- (i) Enhanced budgetary allocation commensurate to the State Departments' mandate to ensure efficient and seamless service delivery that meets the expectation of Kenyans
- (ii) Strict enforcement of Gender- related Legislations and Policies including GBV and FGM.
- (iii) Timely release of exchequer to ensure that the set targets are implemented without delay.
- (iv) Implementation of human resource plans to address staffing gaps.
- (v) Enhanced coordinated, collection, analysis and dissemination of gender statistics at all levels and in all sectors.
- (vi) Strengthen resource mobilization partners to support in implementation of gender programmes.



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Anne N Wang'ombe
Principal Secretary
State Department for Gender and Affirmative Action.

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6. Statement of Performance Against Predetermined Objectives for the FY2022/23

Introduction.

The key strategic objectives of the State Department for Gender and Affirmative Action are:

- a) To promote formulation, review and management of gender policies;
- b) To promote development and implementation of special programmes for women empowerment;
- c) To mainstream gender and affirmative action in Ministries, Departments and Agencies;
- d) To co-ordinate negotiation, domestication and reporting on gender related international and regional treaties and conventions;
- e) To co-ordinate development and implementation of policies and programmes on Gender Based Violence; and
- f) To ensure compliance with affirmative action principles as envisaged in the Constitution.

Progress on the attainment of Strategic Objectives through Performance Contracting.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Analysis of Programme performance against predetermined objectives

Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
Sub-programme: Community Development	To promote development and implementation of special programmes for women empowerment	Improved well-being of vulnerable members of the society	No. of vulnerable students benefiting from Bursary and Scholarships	A total of 24,552 students benefitted against a target of 35,141..	This was due to late release of exchequer
			No. of groups supported through grants for socio-economic development	A total of 649 groups were supported against a target of 1,823 groups.	The underperformance was due to late release of exchequer.
			No. of groups funded for value addition initiatives.	A total of 301 groups were funded against a target of 1,230 groups.	The underperformance was due to late release of exchequer.

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
Sub-Programme: Gender Mainstreaming	To mainstream gender and affirmative action in Ministries, Departments and Agencies	Reduced gender disparities across all levels and sectors	No. of MDAs trained on Gender mainstreaming to ensure progressive realization of the 2/3 gender principle.	A total of 387 MDAs trained.	Target achieved due to inclusion of Gender mainstreaming indicator in the Performance Contracting
			No. of MDAs audited on the 2/3 Gender principle in promotions and recruitment	This was achieved through Gender mainstreaming indicator the Performance Contracting	Target achieved
			No. of National Government staff trained on gender issues	A total of 638 officers trained against a target of 550.	Target achieved
			No. of people reached in creating awareness on Gender issues during commemoration of international Women days	A total of 10,500 people reached surpassing the set target.	Target achieved
			No. of women leaders trained on leadership skills	Target not achieved in 2022/23 due to insufficient funds. No training took place.	Target not achieved
			No. of gender focal persons in MCDAs trained	638 focal persons trained against a target of 500. Target achieved.	Target achieved
			No. of MDAs sensitized on gender workplace policies.	100 MDAs sensitized. Target achieved	Target achieved
			No. of MDAs evaluated using gender equality standards	387 MDAs evaluated against a target of 350.	Target achieved
			No. of MDAs informed on Gender Mainstreaming guidelines for the public sector	Target achieved through training of 150 focal persons.	Target achieved
			No. of Biannual Intergovernmental consultation forums for the gender sector held	No meetings were held mainly due to challenges related to transition in government.	Target not met

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments	
			No. of national Gender sector working groups forums held	20 meetings held. Target achieved.	Target achieved	
			No. of County Gender Sector Working Groups trained	5 County Gender Sector Working Groups trained against a target of 15 counties..	Underperformance was due to insufficient funds	
			No. of County gender sector working groups meetings held	188 meetings held. Each county held quarterly county gender sector working group meeting during the year under review	Target Achieved	
			No. of MCDAs trained on Gender responsive budgeting	387 MCDAs trained against a target of 100..	Target surpassed because it was a cabinet directive	
	To co-ordinate negotiation, domestication and reporting on gender related international and regional treaties and conventions	Compliance with gender treaties/ Conventions and obligations	No. of normative frameworks reported on	5 reports developed during the review period.	Target achieved	
			Level of compliance to reporting obligations (%)	All Reports Obligations for the FY were met(100% compliance): (AUSDGEA, COMESA, Commonwealth Reports, Maputo Protocol Reports and Great Lakes Region Reports)	Target achieved	
			No. of capacity building forums on reporting requirements	5 forums held..	Target achieved	
			Level of domestication and implementation of agreed conclusions/ recommendations	Achievements realized based on the Action Plans Prepared and Disseminated on agreed recommendations		
			Enhanced evidence for informed decision making on gender issues	% of development of Gender Data Tool	The Draft Tool was developed. There were No resources to facilitate Validation and Dissemination of the Gender Data	Target achieved

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
				Tool.	
			% of development of the Dissemination Manuals for NPGAD	Target achieved	Target achieved
			No. of counties sensitized on the National Policy on Gender and Development	5 counties sensitized against a target of 20 counties.	Target not achieved due to Inadequate funding
			No. of Policies analysed	Analysis of policies from.	Directorate did not meet the target due to financial resource constraints.
	To promote formulation, review and management of gender policies	Strengthened laws and policies on gender	% of development of the Gender Bill	Concept for Legislative Proposal developed; Technical Working Group Identified; Road map drawn.	Target Achieved.
Sub Programme: Gender Based Violence	To co-ordinate development and implementation of policies and programmes on Gender Based Violence	Reduced prevalence of Gender Based Violence.	No. of media platforms engaged in the Campaign to end GBV, Teenage pregnancies, FGM and Child marriages.	17 media platforms were engaged against a target of 15.	Target surpassed as additional support was provided by partners.
			No. of counties where 16 days of activism against Gender Based Violence was commemorated	Commemorated in 45 counties out of 47.	Target not achieved due insecurity in some counties.
			No. of religious leaders, opinion leaders, women, men, girls and boys engaged in community dialogues to end all forms of GBV.	1560 people engaged against a target of 1000.	Target surpassed as additional support was provided by partners.
			No. of duty-bearers capacity built in counties referral mechanism, access to GBV services and evidence management.	520 duty bearers capacity built against a target of 750.	Target not achieved due to insufficient funds

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
			No. of Counties supported to implement the County Action Plans	14 counties supported against a target of 10.	Target surpassed as additional support was provided by partners.
			No. of National network of women in peace Committees trained	Target achieved.	Target Achieved
			No. of dignity kits for GBV survivors Purchased and distributed in safe houses in GBV hotspot counties	2,125 dignity kits distributed against a target of 3,000..	Target not met due to insufficient funds
			No. of Policare centres supported by the SDG&AA	SDGAA provided technical support to 2 Policare Centres.	Target Achieved.
			No. of GBVRCs supported	Target not achieved due to inadequate allocation in the financial year	Target not achieved.
			No. of counties where Kenya-Finland program implemented	The implementation is in three counties.	Target achieved.
	To promote formulation, review and management of gender policies	Strengthened Legal, Policy and Legislative framework	National Policy on prevention of and response to GBV 2014 reviewed.	The GBV policy of 2014 is still under review..	Target not achieved.
			No. of copies of Simplified versions of GBVRC guidelines, Safe and Protective Spaces Guidelines printed and disseminated	720 copies printed. This activity was supported by a partner.	Target Achieved.
			No. of copies of popular version of 2nd KNAP developed and disseminated	1480 copies developed.	Target Achieved
	To co-ordinate development and implementation of policies and programmes on	Reduced prevalence of FGM	No. of Anti FGM key actors (Administrative officers, Police, religious, medical practitioners,	11,200 trained against a target of 5,500.	Target surpassed.

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
	Gender Based Violence		cultural leaders and FGM champions-resource persons and duty bearers) trained and sensitized		
			No. of Sub-county anti-FGM steering committees' capacity built	34 sub-counties capacity built..	Target achieved
			No. of people reached with Anti FGM messages during international days and events	2,840 people reached against a target of 2,000..	Target surpassed.
			No. of persons reached with Anti FGM messages through electronic, print and social media (In Thousands)	25,000 people reached against a target of 10,000.	Target surpassed.
			No. of Anti-FGM strategic documents disseminated per county	6,000 documents disseminated against a target of 10,000.	Target not achieved.
Gender Socio Economic Empowerment	To promote development and implementation of special programmes for women empowerment	Strengthened social economic empowerment of Women	No. of Women entrepreneurs trained on economic opportunities on blue economy	645 women trained against a target of 500. The target was surpassed as result of support received from UN Women	Target surpassed.
			No. of Women entrepreneurs trained on AGPO and financial literacy and inclusion	600 women trained against a target of 500. The target was surpassed as a result of collaboration with Come Together Widows and Orphans' Organisation	Target surpassed.
			No. of Windows sensitized on financial literacy, business skills unclaimed assets, entrepreneurship and link them to Affirmative action	645 windows sensitized against a target of 250.	The target was surpassed as result of support received from UN Women

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
			funds		
			No. of women trained to access and use 50 million African Women Speak and other digital platforms and Bead based products	The target was surpassed as a result of enhanced awareness creation during implementation of other department's activities	Target surpassed.
			No. of Reports on implementation of SEE activities	4 reports produced.	Target surpassed.
			No. of women trained on inter and cross border trade entrepreneurial skills	645 women trained against a target of 500.	The target was surpassed as result of support received from UN Women
			No. of stakeholders sensitized on National Women Economic Empowerment Strategy	645 women trained against a target of 500.	The target was surpassed as result of support received from UN Women
			No. of women entrepreneurs sensitized on opportunities in Blue Economy	120 women sensitized against a target of 200.	The target was not achieved due to austerity measures.
			International Widows' Day commemorated	Target achieved	Target Achieved.
			No. of stakeholders' forums on unpaid care and domestic work held	3 meetings held against a target of 2.	The target was surpassed as result of support received from UN Women and other partners
			No. of Socio-Economic Empowerment and Financial inclusion gender sector working group meetings held	4 meetings held.	Target achieved
			No. of women entrepreneurs trained financial literacy	116,934 women trained against a target of 120,000.	Target not achieved as the group lending model was discontinued and disbursement re-engineered under

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
					digital lending
			No. of women entrepreneurs linked to large enterprises through WEF	821 women linked to large entrepreneurs against a target of 1,000.	Target not achieved.
			Amount (In Billions) disbursed to women Groups through WEF	1.72 Billion disbursed against a target of 2.5 Billion.	Target not achieved as the group lending model was discontinued and disbursement re-engineered under digital lending
			Amount (in Million) disbursed to women entrepreneurs through SACCOs	42 Million disbursed against a target of 50 million.	Target was not achieved in 2022/23 due to discontinuation of manual group lending model and adoption of digital lending
			Amount (in millions) disbursed to women entrepreneurs through LPO financing	12.2 Million disbursed against a target of 20 million. documentation for LPO loans	Low uptake of the product attributed to delays by borrowers in providing requisite security
			No. of women entrepreneurs funded	57,972 women funded against a target of 185,000 women.	Discontinuation of manual group lending model and adoption of digital lending limited number on entrepreneurs funded
			Amount (in millions) disbursed to widows (Thamini loan product)	21 Million disbursed against a target of 20 Million.	Target achieved attributable to high uptake of Thamini Interest free loans by Widows
General Administration, Planning and Support Services	To coordinate the General Administration, Planning and Support Services	Increased efficiency and effectiveness in administrative, financial, planning and other support services	No. of National Government County Gender Officers Financially Facilitated	46 National Government Gender Officers deployed in counties facilitated.	Target achieved
			PPR, SSR and PBB reports	Target achieved	Target achieved
			No. of quarterly and Annual PC reports	Target achieved	Target achieved
			No. of quarterly and Annual Budget Reports	Target achieved	Target achieved

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Programme	Strategic Objective	Outcome	Indicators	Performance	Comments
			No. of youth under attachment	20 youth offered with attachments.	Target achieved

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7. Management Discussion and Analysis

a) Programme expenditure analysis by economic classification.

Analysis by category of expenditure: Economic classification (Kshs. Million)

Economic Classification	Approved Budget			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Community Development						
Current Expenditure	-	55.82	56.00	-	55.82	56.00
Compensation of Employees						
Use of goods and services						
Grants and other transfers		55.82	56.00		55.82	56.00
Capital Expenditure	2,130.00	2,130.00	2,130.00	2,130.00	2,130.00	2,130.00
Capital Grants to Government Agencies	2,130.00	2,130.00	2,130.00	2,130.00	2,130.00	2,130.00
TOTAL PROGRAMME 1	2,130.00	2,185.82	2,186.00	2,130.00	2,185.82	2,186.00
2. Gender Empowerment						
Current Expenditure	818.50	770.83	837.23	806.21	767.32	800.77
Compensation of Employees	91.61	96.19	82.38	91.07	95.94	82.24
Use of goods and services	191.77	57.82	204.91	183.02	55.30	168.59
Grants and other assets	492.82	610.32	549.94	492.77	610.32	549.94
Other Recurrent	42.30	6.50		39.35	5.76	
Capital Expenditure	128.00	351.39	623.00	116.00	275.21	209.30
Capital Grants to Government Agencies	116.00	182.00	216.00	116.00	182.00	65.50
Other Development	12.00	169.39	407.00		93.21	143.80
TOTAL PROGRAMME 2	946.50	1,122.22	1,460.23	922.21	1,042.53	1,010.06
3. General Administration, Planning and support services						
Current Expenditure	266.01	312.93	299.59	259.24	305.79	293.22
Compensation of Employees	181.59	197.87	194.38	180.36	196.31	191.42
Use of goods and services	83.86	114.01	104.16	78.32	108.53	100.75
Grants and other assets						
Other Recurrent	0.56	1.05	1.05	0.56	0.95	1.05
TOTAL PROGRAMME 3						

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Economic Classification	Approved Budget			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
	266.01	312.93	299.59	259.24	305.79	293.22
TOTAL VOTE 1212	3,342.51	3,620.97	3,945.82	3,311.45	3,534.14	3,489.28

P 1: Recurrent allocation for this programme was Kshs. 55.82 Million in FY 2021/22 and Kshs.56 Million in FY2022/23 to cater for staff salaries while the rest was capital transfers to NGAAF. The absorption rate was 100% for the entire period under review.

P 2: The absorption rate for this Programme was 97.47% in FY 2020/21, 92.9% in FY 2021/22 and 69.2 % in FY 2022/23. Capital expenditure for this Programme represents transfers to Uwezo Fund and Women Enterprise Fund. In FY 2022/23 the SAGAs did not receive the entire requested exchequer for their allocations hence the low absorption rate.

P 3: The absorption rate for the Programme was 97.45 % in FY 2020/21, 97.64 % in FY 2021/22 and 97.87 in FY 2022/23.

During the implementation period 2020/21-2022/23, the State Department for Gender and Affirmative Action was allocated a total recurrent budget of 3,416.74 million out of which Kshs 3,345 million was spent translating to an absorption rate of 98%. On development., the total allocation was Kshs 7492.55 million out of which Kshs. 6990.21 was spent representing an absorption rate of 93%.

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8. Environmental and Sustainability Reporting

The mandate of the State Department for Gender and Affirmative Action is to promote gender equality and empowerment of women. The core functions are stipulated in the Executive Order No. 1 of 2023.

a) Sustainability strategy and profile

To ensure the sustainability of the programmes, the State Department for Gender and Affirmative Action is spearheading the implementation of gender programmes. This is done on our own initiatives and through multi-stakeholders' approaches. The State Department also works in line with the Intergovernmental Framework on Gender to ensure there is consensus building among the members of both the national and county sector working groups on gender issues. This is important to ensure the communities own the process of implementing gender related activities in their local context.

There is a political good will from the government on supporting gender programmes. This include the drive to develop an act of parliament to support the implementation of the two thirds gender principle. The government is deliberate in supporting the various legislative and policy frameworks in line with our mandate. Importantly, the government has demonstrated good will to support women economic empowerment by revamping the Women Enterprise Fund to offer affordable credit.

b) Environmental performance/climate change/mitigation of natural disaster.

The State Department for Gender and Affirmative Action implements the Occupational Safety and Health Act (2007), Climate Change Act (2023) among other laws. SDGAA has contracted a firm to undertake cleaning services and ensure the offices are clean, corridors are clear and waste is disposed appropriately. In case of any fire hazards, fire extinguishers have been placed in strategic places and a fire point station is designated.

SDGAA has established a Climate Change Unit to spearhead the integration of gender into climate change policies, actions and plans across all the sectors. For instance, the SDGAA is currently undertaking a gender and climate change hotspot mapping for decision support in Kenya. In addition, the SDGAA planted 750 trees of different species at the Egerton University in Njoro, Nakuru County. This exercise is part of our contribution to the National Tree Planting Initiative.



The Principal Secretary, Veronica M. Nduva, water a tree she planted in line with the National Tree Planting Initiative during a campaign on Gender Based Violence and Female Genital Mutilation in Samburu County.

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c) Employee Welfare

The following are policies guiding the hiring process;

Human Resource Policies and Procedures Manual for the Public Service 2016, states that the government will endeavor to have a gender-balanced civil service by ensuring that not more than 2/3 of positions in its establishment are filled by either gender.

Kenya Constitution 2010 talks about the Values and Principles of Public Service (Article 232) on gender consideration.

The Public Service Regulations 2020 revised states that recommendations for appointment for each post will be made based on gender consideration of the 2/3 rule.

Stakeholder engagement is always sought when the policies are reviewed by either the Public Service Commission or the State Department for Public Service and views from stakeholders are incorporated in the policy documents.

The efforts made in improving skills and careers are training, coaching, mentoring, and review of career progression guidelines.

Efforts made to improve appraisal and reward systems are by sensitizing staff on an online staff appraisal system, constituting an Employee Performance Management Committee.

d) Operational practise/ market place practises

The SDGAA has a strong collaboration with the National Council for Persons with Disability (NCPWD) and it has registered to the NCPWD Employment Portal in order to attract more PWDs candidates to apply for jobs advertised and take up procurement opportunities. This initiative is geared towards ensuring quality of life for PWDs and supporting their livelihoods.

The SDGAA continuously undertakes Corruption Risk Assessment of all its processes to advance transparency and accountability. In this regard, the SDGAA statutorily submits its procurement reports to the Public Procurement Regulatory Authority. In addition, the SDGAA proactively settles all payments to suppliers within the statutory requirement timelines. This is done to ensure liquidity and sustainability of their businesses. Further, the SDGAA reserves and awards opportunities to the AGPO group in addition to procurement of locally produced goods under the Buy Kenya Build Kenya Initiative.

e) Community Engagements.

The core functions of the SDGAA enable the members of staff to engage communities. This is done through creation of awareness of issues like Gender Based Violence, Female Genital Mutilation, Child Marriages, teenage pregnancy, Social economic empowerment and gender mainstreaming.

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Through these interventions over the years, the prevalence of gender based violence has reduced from 45% in 2014 to 34% in 2022 and Female Genital Mutilation has reduced from 21% in 2014 to 15% in 2022. During the period under review, the State Department did not participate in any other Corporate Social Responsibility due to limited funding.



The PS, Veronica M. Nduva, gave the keynote speech during the International Domestic Workers Day held in Nairobi County. The theme of the meeting was “Safe and Decent Work for Domestic Workers”, to recognize the significant contribution made by domestic workers to the global economy.

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9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Gender and Affirmative Action is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Gender and Affirmative Action accepts responsibility for the entity'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 (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Gender and Affirmative Action further confirms the completeness of the accounting records maintained for the State Department for Gender and Affirmative Action, which have been relied upon in the preparation of the State Department for Gender and Affirmative Action's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Gender and Affirmative Action confirms that the State Department for Gender and Affirmative Action has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

were intended and were properly accounted for. Further the Accounting Officer confirms that the State Department for Gender and Affirmative Action's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department for Gender and Affirmative Action's financial statements were approved and signed by the Accounting Officer on 27/11 2023.



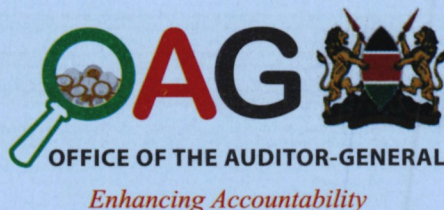
.....
Anne N Wang'ombe
Principal Secretary



.....
Florence W Kirumba
Head of Accounting Unit.
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 State Department for Gender and Affirmative Action set out on pages 1 to 40, 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

Report of the Auditor-General on State Department for Gender and Affirmative Action for the year ended 30 June, 2023

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 State Department for Gender and Affirmative Action 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.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Gender and Affirmative Action 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. Pending Bills

As disclosed in Note 17.2 and Annex 1 to the financial statements, the State Department had pending accounts payable balance of Kshs.19,084,805 as of 30 June, 2023. However, Management did not provide a satisfactory explanation for the failure to settle the bills during the year they occurred.

Failure to clear pending bills in the year to which they relate distorts the budget of the subsequent year as they constitute a first charge on the budget.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Other Matter and Report on Lawfulness and Effectiveness in Use of Public Resources. Although, the Management has indicated that some of the issues have been resolved under progress on follow up of auditor's recommendation section of the financial statements, the matters remained unresolved as at 30 June, 2023.

3. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final budget and actual receipts on comparable basis of Kshs.3,945,967,500 and Kshs.3,415,892,726

respectively, resulting to an underfunding of Kshs.530,074,774 or 13% of the budget. Similarly, the State Department spent an amount of Kshs.3,404,780,236 against an approved budget of Kshs.3,945,967,500 resulting to an under expenditure of Kshs.541,187,264 or 14 % of the budget.

In the circumstances, the underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Irregular Commutation of Leave

During the year under review, the State Department paid Kshs.1,533,363 as a commutation for leave to thirty-one (31) officers who could not proceed on leave due to exigency of work. However, although Management explained that the commutation of leave for cash was approved by the accounting officer, the payment vouchers, leave allowance application forms and personal files did not indicate specific duties the officers were retained to undertake.

In the circumstances, the regularity of the payment of commutation of leave of Kshs.1,533,363 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, except for the matters 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

1. Corporate Governance

Review of risk management and governance revealed that the State Department did not have an approved risk management policy, a risk register or an ICT policy. The lack of an approved risk management policy may result in unclear directions regarding risk identification and appropriate mitigation measures. Further, the State Department had planned to implement the activities outlined in its Strategic Plan 2018-2022. However, the achievement of Strategic Issue 1.1- Policies, legislation, programs and plans on gender equality and women empowerment and Strategic Issue 5.3 – Planning, monitoring, and evaluation were not assessed and reported in the financial statements.

In the circumstances, the effectiveness of risk management and overall governance of the State Department could not be confirmed.

2. Failure to Comply with Human Resource Plan/Staff Establishment

Review of staff establishment revealed that the State Department had in place one hundred and ninety-eight (198) members of staff against the authorized establishment of two hundred and eight (208) officers, resulting to a deficit of ten (10). Further, analysis of staff biodata revealed that ninety-six (96) employees or 46% of total employees are above the age 50 years. This indicates poor succession planning as services offered by staff in critical areas will be affected as the most experienced staff exit the service.

In addition, the State Department received from the Public Service Commission (PSC) fifteen (15) new employees and subsequently processed their appointments and deployments. However, no formal request by the State Department was submitted to Public Service Commission for their recruitment, contrary to Part. B 2 (1) of the Human Resource Policies and Procedures Manual, 2016 which requires every State Department to develop annual recruitment plans which will be forwarded to the Commission at the beginning of each financial year to enable it to fill the vacancies.

In the circumstances, the effectiveness of internal controls relating to human resource management 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 State Department'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 State Department 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 State Department'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 State Department'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 State Department 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 State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 December, 2023

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

11. Statement of Receipts and Payments for the Year ended 30th June 2023

		June 30th	June 30th
	Note	2023	2022
		KShs	KShs
RECEIPTS			
Exchequer releases	1	3,242,850,419	3,355,014,224
Proceeds from Domestic and Foreign Grants	2	87,039,807	48,125,120
Other Receipts	3	86,002,500	
TOTAL REVENUES		3,415,892,726	3,403,139,344
PAYMENTS			
Compensation of Employees	4	275,072,471	292,270,443
Use of goods and services	5	353,751,396	231,968,254
Transfers to Other Government Units	6	2,724,940,000	2,784,756,625
Social Security Benefits	8	16,082,148	5,008,200
Acquisition of Assets	9	34,934,221	88,388,080
TOTAL PAYMENTS		3,404,780,236	3,402,391,603
SURPLUS/DEFICIT		11,112,490	747,742

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/11/2023 and signed by:

.....
Anne N Wang'ombe
Principal Secretary

.....
Florence W Kirumba
Head of Accounting Unit
ICPAK M/No 4726

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

12. Statement of Financial Assets and Financial Liabilities as at 30th June 2023

		June 30 th 2023	June 30 th 2022
	Note	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	14,686,927	944,842
Total Cash And Cash Equivalents		14,686,926	944,842
Accounts Receivables - Outstanding Imprest and Clearance Accounts	11	414,120	-
TOTAL FINANCIAL ASSETS		15,101,047	944,842
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	12	3,988,556	197,099
NET FINANCIAL ASSETS		11,112,490	747,743
REPRESENTED BY			
Fund balance b/fwd	13	747,743	2,477,306
Surplus/Deficit for the year		11,112,490	747,742
Prior year adjustments	14	(747,743)	(2,477,305)
NET FINANCIAL POSITION		11,112,490	747,743

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/11 2023 and signed by:

.....
Anne N Wang'ombe
Principal Secretary

.....
Florence W Kirumba
Head of Accounting Unit.
ICPAK M/No 4726

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.


13. Statement of Cash Flows for the Year Ended 30th June 2023


Description	Notes	FY 2022/23	FY 2021/22
		Kshs	Kshs
Operating Activities			
Receipts			
Exchequer releases	1	3,242,850,419	3,355,014,224
Proceeds from domestic and foreign grants	2	87,039,807	48,125,120
Other Receipts	3	86,002,500	-
Total Receipts		3,415,892,726	3,403,139,344
Payments			
Compensation of employees	4	275,072,471	292,270,443
Use of goods and services	5	353,751,396	231,968,254
Transfers to other government units	6	2,724,940,000	2,784,756,625
Social security benefits	8	16,082,148	5,008,200
Total Payment		3,369,846,015	3,314,003,522
Net receipts/(payments)			
Adjusted For:			
Adjustments during the year			
Prior year adjustments	14	(747,743)	(2,477,305)
Decrease/(Increase) in accounts receivable	15	(414,120)	2,462,503
Increase/(Decrease) in deposits and retention	16	3,791,457	(200,000)
Net Cash Flow from Operating Activities		48,676,305	88,921,020
Cash flow From Investing Activities			
Acquisition of assets	9	(34,934,221)	(88,388,080)
Net Cash Flows from Investing Activities		(34,934,221)	(88,388,080)
Net increase in cash and cash equivalents		13,742,085	532,940

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

Description	Notes	FY 2022/23	FY 2021/22
		Kshs	Kshs
Cash & Cash Equivalent at Start of The Year		944,842	411,902
Cash & Cash Equivalent at End of The Year	10	14,686,927	944,842

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/11/2023 and signed by:

.....

Anne N Wang'ombe
Principal Secretary

.....

Florence W Kirumba
Head of Accounting Unit
ICPAK M/No 4726

14. Statement of Comparison of Budget and Actual Amounts for FY2022/23

Receipt/Expense Item	Original Budget a	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Exchequer releases	3,521,350,000	-30,382,500	3,490,967,500	3,242,850,419	248,117,081	93%
Proceeds from domestic and foreign grants	320,000,000	-	320,000,000	87,039,807	232,960,193	27%
Other receipts	135,000,000	-	135,000,000	86,002,500	48,997,500	64%
Total Receipts	3,976,350,000	-30,382,500	3,945,967,500	3,415,892,726	530,074,774	87%
Payments						
Compensation of employees	301,580,000	-25,000,000	276,580,000	275,072,471	1,507,529	99%
Use of goods and services	662,638,078	19,136,795	681,774,873	353,751,396	328,023,477	52%
Transfers to other government entities	2,870,320,000	-28,382,500	2,841,937,500	2,724,940,000	116,997,500	96%
Social security benefits	12,763,743	3,318,405	16,082,148	16,082,148	0	100%
Acquisition of assets	129,048,179	544,800	129,592,979	34,934,221	94,658,758	27%
Other payments						
Total Payments	3,976,350,000	-30,382,500	3,945,967,500	3,404,780,236	541,187,264	86%
Surplus/ Deficit				11,112,490		


Variance Analysis.


- (a) Proceeds from domestic and foreign grants; the steering committee approved the work plan of the program towards the end of second quarter of the financial year.
- (b) Use of goods and services; Closure of the Ifmis procurement module in the first half of the financial year and delay in exchequer release.
- (c) Acquisition of assets; Closure of the Ifmis procurement module in the first half of the financial year and delay in exchequer release.
- (d) Other receipts were AIA to be realised by WEF and hence they are required to report on the financial report and statements.

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

Reallocations within the year

- a) *The changes between the original and budget was a result of government realignment during supplementary 1 and supplementary 2.*
The entity financial statements were approved on 27/11 2023 and signed by:


.....
Anne N Wang'ombe
Principal Secretary


.....
Florence W Kirumba
Head of Accounting Unit
ICPAK M/No 4726

STATE DÉPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY2022/23

Receipt/Expense Item	Original Budget A	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Exchequer releases	1,065,350,000	(7,382,500)	1,057,967,500	1,008,455,000	49,512,500	95%
Miscellaneous receipts	135,000,000	-	135,000,000	86,002,500	48,997,500	64%
Total Receipts	1,200,350,000	(7,382,500)	1,192,967,500	1,094,457,500	98,510,000	92%
Payments						
Compensation of employees	301,580,000	(25,000,000)	276,580,000	275,072,471	1,507,529	99%
Use of goods and services	287,588,078	(3,318,405)	284,269,673	229,801,609.40	54,468,064	81%
Transfers to other Government entities	588,320,000	17,617,500	605,937,500	556,940,000	48,997,500	92%
Social security benefits	12,763,743	3,318,405	16,082,148	16,082,148	0	100%
Acquisition of assets	10,098,179	-	10,098,179	7,434,221	2,663,958	74%
Total Payments	1,200,350,000	(7,382,500)	1,192,967,500	1,085,330,449	107,637,051	91%
Surplus/Deficit	-	-	-	9,127,051	(9,127,051)	

Notes

Variance analysis.

- a) Other receipts were AIA to be realised by WEF and hence they are required to report on the financial report and statements.
- b) Acquisition of assets; Closure of the Ifmis procurement module in the first half of the financial year and delay in exchequer release.
- c) Use of goods was underutilized because of closure of the Ifmis procurement module in the first half of the financial year and delay in exchequer release.


**STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.**


d) Transfer to other government entities was due lack of exchequer.

Reallocations within the year.

a) The changes between the original and budget was a result of government realignment during supplementary 1 and supplementary 2.

The entity financial statements were approved on 27/11 2023 and signed by:

.....

Anne N Wang'ombe
Principal Secretary

.....

Florence W Kirumba
Head of Accounting Unit
ICPAK M/No 4726

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/23

Receipt/Expense Item	Original Budget A	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/e %
Receipts						
Exchequer releases	2,456,000,000	(23,000,000)	2,433,000,000.00	2,234,395,419	198,604,581	92%
Proceeds from domestic and foreign grants	320,000,000	-	320,000,000.00	87,039,807	232,960,193	27%
Total Receipts	2,776,000,000	(23,000,000)	2,753,000,000	2,321,435,226	431,564,774	84%
Payments						
Use of goods and services	375,050,000	22,455,200	397,505,200	123,949,787	273,555,413	31%
Transfers to other Government entity	2,282,000,000	(46,000,000)	2,236,000,000	2,168,000,000	68,000,000	97%
Acquisition of assets	118,950,000	544,800	119,494,800	27,500,000	91,994,800	23%
Total Payments	2,776,000,000	(23,000,000)	2,753,000,000	2,319,449,787	433,550,213	84%
Surplus/Deficit	-	-	-	1,985,439	(1,985,439)	

Variance analysis.


- a) *Proceeds from domestic and foreign grants; Approval of the workplan and the budget was provided by the steering committee towards the end of second quarter of the financial year.*
- b) *Use of goods was underutilized because of closure of the Ifmis procurement module in the first half of the financial year and delay in exchequer release.*
- c) *Acquisition of assets; Closure of the Ifmis procurement module in the first half of the financial year and delay in exchequer release.*


Reallocations within the year

- b) *The changes between the original and budget was a result of government realignment during supplementary 1 and supplementary 2.*

The entity financial statements were approved on 27/11 2023 and signed by:

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
Annual Report and Financial Statements for the year ended 30, June 2023.


.....
Anne N Wang'ombe
Principal Secretary


.....
Florence W Kirumba
Head of Accounting Unit.
ICPAK M/No 4726

STATE DEPARTMENT FOR GENDER AND AFFIRMATIVE ACTION
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14 (c) Budget Execution by Programmes and Sub-Programmes for FY2023

Programme/Sub-programme	Original Budget	Adjustment	Final Budget	Actual on comparable basis	Budget utilization difference
				Kshs	Kshs
911000000	2,186,000,000	-	2,186,000,000	2,186,000,000	-
Sub-programme 1:0911010000	2,186,000,000	-	2,186,000,000	2,186,000,000	-
912000000	1,450,627,167	-	1,450,627,167	928,933,280	521,693,887
Sub-programme 1:0912010000	787,259,667	-	787,259,667	465,063,280	322,196,387
Sub-programme 2:0912030000	663,367,500	-	663,367,500	463,870,000	199,497,500
913000000	326,069,690	(16,729,357)	309,340,333	289,898,957	19,441,376
Sub-programme 1:0913010000	211,947,245	(8,503,360)	203,443,885	185,170,738	18,273,147
Sub-programme 1:0913020000	114,122,445	(8,225,997)	105,896,448	104,728,219	1,168,229
TOTAL	3,962,696,857	(16,729,357)	3,945,967,500	3,404,832,237	541,135,263

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15. Notes to the Financial Statements

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. 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 years presented.

2. Reporting Entity

The financial statements are for the State Department for Gender and Affirmative Action. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- i. Women Empowerment for Gender Equality.*
- ii. Kenya-Finland Programme.*

3. Reporting Currency

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

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Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the State Department for Gender and Affirmative Action for all the years presented.

a) Recognition of Receipts

The State Department for Gender and Affirmative Action recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(i) Transfers from the Exchequer

Transfers from the exchequer are 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 State Department for Gender and Affirmative Action.

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) miscellaneous receipts

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

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b) Recognition of payments

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the State Department for Gender and Affirmative Action.

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 paid for. Such expenses, if not paid during the period where goods/services are consumed, 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 are paid for.

iv) Principal on borrowing.

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

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 and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 3 to the financial statements.*

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vi) In-kind contributions

In-kind contributions are donations that are made to the Entity 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 State Department for Gender and Affirmative Action 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.

vii) Third Party Payments

Included in the receipts and payments, are payments made on the entity's behalf 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 parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

c) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. A bank account register is maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 2 to the financial statements.*

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 party deposits and retentions. As of 30th June 2023, this amounted to Kshs 3,988,556.00 compared to Kshs 197,099 in prior period as indicated on note 12. There were no other restrictions on cash during the year.

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d) 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 financial year are 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 Authority to Incur Expenditure (AIE) holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

e) Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted for National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year 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. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2022 for the period 1st July 2022 to 30th June 2023* as

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required by Law and there were two number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government 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.

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 14* explaining the nature and amounts.

k) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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l) 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, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Gender and Affirmative Action 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. There were no contingent liabilities during the year 2022-2023.

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1. Exchequer releases

Description	FY 2022/23	FY 2022/23	FY 2022/2023	FY 2021/2022
	SDGAA Kshs	Kenya- Finland Programme Kshs	Kshs	Kshs
Transfers From Exchequer	3,221,802,619	21,047,800	3,242,850,419	3,355,014,224
Total	3,221,802,619	21,047,800	3,242,850,419	3,355,014,224

2. Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	FY 2022/23	FY 2021/22
				Kshs	Kshs
Grants received from Bilateral Donors (Foreign Governments)					
Finland Government			-	87,039,807	48,125,120
Total			-	87,039,807	48,125,120

Total expenditure for Ksh 87,039,807 was for Kenya-Finland program.

3. Miscellaneous Receipts

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Receipts from Administrative fees and charges	86,002,500	135,000,000
Total	86,002,500	135,000,000

4. Compensation to Employees

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Basic salaries of permanent employees	188,887,291	199,755,092
Personal allowances paid as part of salary	86,185,180	92,515,352
Total	275,072,471	292,270,443

The changes are as a result of employees transfer and retirement.

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5. Use of Goods and Services

Description	FY 2022/23	FY 2022/23	FY 2022/23	FY 2021/22
	SDGAA Kshs	Kenya-Finland Programme Kshs	Total Kshs	Kshs
Communication, supplies and services	3,574,784	109,800	3,684,584	4,606,177
Domestic travel and subsistence	55,440,903	11,209,940	66,650,843	39,940,370
Foreign travel and subsistence	10,721,310	-	10,721,310	2,996,893
Printing, advertising and information supplies & services	41,841,923	-	41,841,923	29,463,496
Rentals of produced assets	42,998,000	-	42,998,000	42,998,000
Training expenses	56,508,733	4,060,000	60,568,733	13,896,888
Hospitality supplies and services	70,764,367	4,680,760	75,445,127	49,976,708
Specialized materials and services	326,500	-	326,500	1,190,821
Office and general supplies and services	16,451,838	-	16,451,838	17,465,059
Fuel Oil and Lubricants	6,693,840	979,962	7,673,802	6,753,753
Other operating expenses	24,198,669	-	24,198,669	16,616,717
Routine maintenance – vehicles and other transport equipment	2,736,867	-	2,736,867	3,837,873
Routine maintenance – other assets	453,200		453,200	2,225,500
Total	332,710,934	21,040,462	353,751,396	231,968,255

The increment in expenditure from Kshs. 231,968,255 in FY 2021/22 to Kshs. 353,751,396 in FY 2022/23 is attributable to an additional allocation of Kshs.150 Million under strategic intervention for strengthening response for Gender Based Violence.

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6. Grants and Transfers to other Government Entities

Description	FY 2022/23	FY 2021/23
	Kshs	Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of govt	556,940,000	531,142,945
Capital grants to government agencies and other level of govt	15,000,000	61,613,680
Other Capital transfers grants and subsidies	2,153,000,000	2,192,000,000
Total	2,724,940,000	2,784,756,625

7. Transfers to self – reporting entities in the year.

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total (FY 2022/23)	Total (FY 2021/22)
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
ANTI- FEMALE GENITAL MUTILATION BOARD	102,570,000	-	102,570,000	146,113,680
NATIONAL GOVERNMENT AFFIRMATIVE ACTION FUND	56,000,000	2,130,000,000	2,186,000,000	2,185,822,945
UWEZO FUND board secretariat	115,147,500	23,000,000	138,147,500	215,600,000,
WOMEN ENTERPRISE FUND	283,222,500	15,000,000	298,222,500	237,220,000
Total	470,937,500	2,168,000,000	2,724,940,000	2,784,756,625

We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement.

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8. Social Security Benefits

	<i>FY 2022/23</i>	<i>FY 2021/22</i>
	Kshs	Kshs
Government pension and retirement benefits	16,082,148	5,008,200
Total	16,082,148	5,008,200

The above relates to those employees whose contracts ended during the year 2022-2023.

9. Acquisition of Assets.

Non -Financial Assets	<i>FY 2022/23</i>	<i>FY 2021/22</i>
	Kshs	Kshs
Purchase of Office Furniture and General Equipment	5,392,281	7,579,080
Purchase of Specialized Plant, Equipment and Machinery	72,700	809,000
Research, Studies, Project Preparation, Design & Supervision	1,969,240	
Sub-total	7,434,221	8,388,080
Financial Assets		
Domestic Lending and On-lending	27,500,000	80,000,000
Sub-total	27,500,000	80,000,000
Total	34,934,221	88,388,080

The Ksh 27,500,000 is funds transferred to WEF for on lending.

10. Cash and Bank Accounts

Description	<i>FY 2022/23</i>	<i>FY 2021/22</i>
	Kshs	Kshs
Bank Accounts (Note 10 A)	14,686,927	944,842
Cash on hand	-	-
Total	14,686,927	944,842

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10A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit etc.	Exchange rate (if in foreign currency)	FY 2022/23	FY 2021/22
				Kshs	Kshs
Central Bank of Kenya, 1000303344, Kes.	Kshs	Recurrent	-	8,712,938	16,856
Central Bank of Kenya, 1000303368 Kshs	Kshs	Development	-	7,338	730,887
Central Bank of Kenya, 1000303387, Kshs.	Kshs	Deposit	-	3,988,556	197,099
Central Bank of Kenya, , 1000643803	Kshs	Development (UN Women)	-	1,978,095	-
Total				14,686,927	944,842

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11. : Imprests and Advances

<i>Description</i>	<i>FY 2022/23</i>	<i>FY 2021/22</i>
	<i>Kshs</i>	<i>Kshs</i>
Government Imprests	414,120	-
Total	414,120	-

The Process of recovery is in progress.

Imprests and advances Aging analysis.

	<i>FY 2022/23</i>	<i>% of the total</i>	<i>FY 2021/22</i>	<i>% of the total</i>
Under one year	414,120	100%	-	%
Total	414,120			

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Joseph Robi Nyamohango.	21-DEC-22	29,400	-	29,400
Faith Nziku Kasiva.	30-JUN-23	384,720	-	384,720
Total		414,120		414,120

12. Third party deposits and retention

<i>Description</i>	<i>FY 2022/23</i>		<i>FY 2021/22</i>	
	<i>Kshs</i>		<i>Kshs</i>	
Deposits	3,988,556		197,099	
Total	3,988,556		197,099	
Ageing analysis:	FY 2022-2023	% of the Total	FY 2021-2022	% of the Total
Under one year	3,988,556	100%	197,099	100%
Total	3,988,556	100%	197,099	100%

See Annex 2

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13. Fund Balance Brought Forward

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Bank Accounts	944,842	14,803
Cash in hand	-	
Imprests and advances	-	2,462,503
Payables – Deposits	(197,099)	
Total	747,743	2,477,306

Bank account balances are for the Recurrent and Development accounts.

14. Prior Year Adjustments

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	944,842	(747,743)	197,099
Accounts Payables	(197,099)	-	(197,099)
TOTAL	747,743	(747,743)	-

The prior year adjustments relates to the previous bank balance (Recurrent Ksh 16,856 and Development Kshs 730,887) which were swept by the National Treasury.

15. (Increase)/ Decrease in Advances and Imprests

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Receivables As At 1 st July (A)	-	-
Receivables As At 30 th June (B)	414,120	-
(Increase)/ Decrease in Receivables (C=(B-A))	414,120	-

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16. Increase/ (Decrease) in Retention and Third-Party Deposits

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Payables As At 1 st July	197,099	-
Payables As At 30 th June	3,988,556	197,099
Increase/ (Decrease) In Payables	3,791,457	197,099

17. Related Party Disclosures.

The following comprise of related parties to the State Department for Gender and Affirmative Action

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers
- ii) Other Ministries Departments and Agencies and Development Projects;

17.1 Related party transactions:

Description	FY 2022/23	FY 2021/22
	Kshs	Kshs
Key Management Compensation	13,841,105	24,218,480
Transfers to Related Parties		
Transfers to SCs and SAGAs	2,724,940,000	2,864,756,625
Total Transfers to Related Parties	2,724,940,000	2,864,756,625
Purchase of Goods and Services		
Rent paid to Govt. Agencies(Telposta Pension Towers)	42,998,000	42,998,000
Total Goods and Services paid to Govt. Agencies	42,998,000	42,998,000
Transfers from Related Parties		
Transfers from the Exchequer	3,242,850,419	3,355,014,224
Total Transfers from Related Parties	3,242,850,419	3,355,014,224

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17.2 Pending Accounts Payable (See Annex 1).

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Supply of Goods	3,296,065	18,303,780	(3,296,065)	18,303,780
Supply of Services	312,000	781,025	(312,000)	781,025
Total	3,608,065	19,084,805	(3,608,065)	19,084,805

Liabilities were not paid at the end of financial due to lack of exchequer.

17.3 Deposits (See Annex 2).

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	197,099	3,988,556	(197,099)	3,988,556
Total	197,099	3,988,556	(197,099)	3,988,556

**17 External Assistance paid on behalf of State Department for Gender and Affirmative Action
by Source.**

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity.

	FY 2022/23	FY 2021/22
Description	Kshs	Kshs
Finland government	87,039,807	48,125,120
Total	87,039,807	48,125,120

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17.4 Progress on follow up of Prior Years Auditor-General's recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

FINANCIAL YEAR 2020/2021				
Reference No. on the External Audit Report	Issue/ Observations from Auditor	Management Comments	Status: (Resolved /Not Resolved)	Timeframe
1582. Variances Between the Financial Statements and IFMIS Ledger Balance	<p>Review of balances reflected in the financial statements for the year under review revealed variances with those reflected in the supporting ledgers extracted from the Integrated Financial Management Information System (IFMIS).</p> <p>In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2021 could not be confirmed.</p>	The issue was discussed by PAC and therefore we are waiting for the report and recommendations		
1583. Unsupported Accounts Receivables Balance	<p>As disclosed in Note 9 to the financial statements, the statement of assets and liabilities reflects Kshs.2,462,503 in respect of accounts receivables - outstanding imprest and clearance accounts. However, supporting documents and detailed schedules for the amount were not provided for audit</p>	The issue was discussed by PAC and therefore we are waiting for the report and recommendations		

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	<p>review. Consequently, the accuracy and completeness of accounts receivables - outstanding imprest and clearance accounts amounting to Kshs.2,462,503 as at 30 June, 2021 could not be confirmed.</p>			
<p>1584. Misclassification of Expenditure Under Foreign Travel and Subsistence</p>	<p>The statement of receipts and payments reflects an expenditure amounting to Kshs.260,468,993 in respect of use of goods and services which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.2,220,486 in respect of foreign travel and subsistence. However, examination of payment vouchers supporting the expenditure on foreign travel and subsistence revealed unrelated amounts totalling Kshs.361,200 which was incurred on domestic travel and subsistence. However, no adjustments were made to correct the misclassification. As a result, the accuracy of the affected balances and the regularity of the misclassified expenditure could not</p>	<p>The issue was discussed by PAC and therefore we are waiting for the report and recommendations</p>		

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	be confirmed.			
1585. Unresolved Prior Year Matters	As disclosed in Part 16, follow-up on auditor's recommendations on prior year audit issues, various audit issues raised in the prior year remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving the prior year audit issues	The issue was discussed by PAC and therefore we are waiting for the report and recommendations		
1586. Pending Bills	Note 16.1 to the financial statements reflects pending bills amounting to Kshs.18,936,066 as at 30 June, 2021 which were not settled in the year under review, but carried forward to 2021/2022 financial year. Failure to settle bills in the year for which they relate will adversely affect the budgetary provisions for the subsequent year as they form a first charge to that year's budget provision	Pending bills were paid.	Resolved	
1587. Failure to Comply with the One-Third of Basic Salary Rule	During the year under review seventeen (17) employees earned a net salary of less than one third (1/3) of their basic salaries contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016.The	The issue was discussed by PAC and therefore we are waiting for the report and recommendations		

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	<p>Management did not give plausible explanations for failure to comply with the policy. 548</p> <p>In the circumstances, the State Department contravened Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 as this may expose the staff to pecuniary embarrassment</p>			
<p>1588. Internal Control Weaknesses on Payments Processing</p>	<p>Examination of sampled payment vouchers totaling Kshs.5,908,490 revealed process weaknesses which included failure to examine and authenticate imprest surrender documents. Additionally, some payment vouchers were not signed by relevant authorizing officers as required by Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which provides that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the</p>	<p>The issue was discussed by PAC and therefore we are waiting for the report and recommendations</p>		

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	<p>appropriate authority and documentation. Further, Regulation 23 of the Public Finance Management (National Government) Regulations, 2015 requires the Accounting Officer to maintain effective systems of internal control and the measures taken to ensure that they are effective and ensure records are accurate, reliable and complete.</p>			
<p>1589.1 Internal Audit Function</p>	<p>Review of the State Department's internal audit department revealed that it lacked capacity to review and appraise internal controls, risk management and governance practices since it had only one auditor. Further, during the year under review, the department did not have an approved internal audit charter, an annual work plan and a budget line contrary to Section 1.5 of the Kenya Gazette Notice Number 2690 Vol. CXVIII - No.40. In the circumstances, the effectiveness of the internal audit function in enhancing operational efficiency,</p>	<p>The issue was discussed by PAC and therefore we are waiting for the report and recommendations</p>		

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	governance and compliance as provided for under Section 73(4) and (5) of the Public Finance Management Act, 2012 could not be ascertained.			
1589.2 Audit Committee	<p>Review of the Audit Committee of the State Department revealed several weaknesses in performance of its mandate as detailed below:</p> <p>i. Despite the State Department of Gender having constituted an Audit Committee, the Committee did not convene any meeting during the year contrary to Regulation 179(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that an Audit Committee should meet at least once in every three (3) months. 549</p> <p>ii. The Committee did not have a duly elected chairperson contrary to Regulation 174(5) of the Public Finance Management (National Government) Regulations, 2015 that requires that the chairperson of an Audit Committee shall be independent of the national government</p>	The issue was discussed by PAC and therefore we are waiting for the report and recommendations		

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	<p>entities. iii. No Committee member had been trained on governance contrary to paragraph 2.6.1 of the Kenya Gazette Notice Number 2690 Vol. CXVIII on Capacity Building Framework, which requires serving audit committee members to training on emerging trends about audit committees, internal audit, external audit, governance, risk and internal controls funded by the Department. iv. The Management did not disclose in the financial statements the fiduciary oversight committees such as Internal Audit and Audit Committee as required by PSASB reporting template for the year 2021. Failure of the Audit Committee to perform its duties and convene regular meetings may render the internal audit function ineffective and its independence may be compromised.</p>			
<p>1589.3 Lack of Risk Management Policy</p>	<p>During the year under review, the State Department did not have an approved Risk Management Policy and a Risk Register to document risks</p>	<p>The issue was discussed by PAC and therefore we are waiting for the report and recommendations</p>		

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	emanating from the users and the mitigation factors in place to minimize the risks. This is contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism and a system of risk management and internal control that builds robust business operations. In view of the above weaknesses, it was not confirmed whether the internal controls in place at the State Department were adequate and effective during the year under review.			
FINANCIAL YEAR 2021/2022				
1707. Unsupported Amounts in the Financial Statements	The statement of receipts and payments reflects proceeds from domestic and foreign grants amount of Kshs. 48,125,120, being a grant from Finland Government. The Management did not however, provide the supporting documents	The documents have so far been availed for audit verification.	Not resolved.	March 2024

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	<p>for audit review.</p> <p>Further, the statement reflects use of goods and services amount of Kshs.231,968,254 which includes hospitality supplies and services expenditure of Kshs.49,967,708 as disclosed in Note 5 to the financial statement. Out of the amount, expenditure relating to grants totaling to Kshs.22,142,472.50 were not supported with payment vouchers and other supporting documents. In addition, the use of goods and services amount includes expenditure on training of Kshs. 13,896,888 out of which expenditure on Finland program through AIA of Kshs. 2,000,000 was not supported with any document.</p> <p>In the circumstances, the accuracy and completeness of revenue and expenditure Kshs. 3,403,139,344 and Kshs. 3,402,391,602 respectively could not be confirmed.</p>			
	Other Matter			
1708.	Pending Bills	According to Note 17.1 to the financial	The pending bills have so far been	Resolved

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	<p>statements the Department had pending accounts payable totaling Kshs. 3,608,065 (2021- Kshs. 18,936,066) as at 30 June, 2022. Management has not explained why the bills were not settled during the year when they occurred. The Department is at risk of incurring significant interest costs and penalties with their continued delay in payment. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.</p>	paid.		
1709. Unresolved Prior Year Matters	<p>In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Other Matter and Report on Lawfulness and Effectiveness in the Use of Public Resources. Although, the Management has indicated that some of the issues have been responded to, the matters have remained unresolved as the Public Accounts</p>	<p>The issue was discussed by PAC and therefore we are waiting for the report and recommendations.</p>	Not resolved.	March 2024

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	Committee has not met to deliberate on the same.			
1710. Failure to Implement Public Accounts Committee's Recommendations	<p>The Public Account Committee (PAC) deliberated on the Department's report of the Auditor-General on the financial statements for the financial year 2018/2019 on 17th May, 2022. The Committee recommended that within three (3) months of tabling and adoption of the report, the Accounting Officer should recover the amount overpaid or irregularly paid to the officers. A review of the position as at 8 December, 2022 however revealed that out of the total irregular payment of Kshs. 6,296,000.00, the Department has only recovered Kshs. 3,688,385.40 or 58.6% of the total amount leaving a balance of Kshs. 2,607,614.60.</p> <p>Thus, the recommendations of the PAC have not been fully implemented as required.</p>	<p>As at 30 June, 2023 out of the total payments of Kshs 6,296,000 the Department has recovered Kshs.4,144,500 leaving a balance of Ksh 2,151,500.</p> <p>The state has communicated to those who have not full paid as per the attached letters.</p>	Not Resolved	June 2024
1711. Failure to Update Fixed Asset Register	The statement of receipts and payments reflects acquisition of assets amount of Kshs. 88,388,080 which	Updated Fixed Asset Register submitted for audit verification	Resolved	

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	<p>includes purchase of office furniture and general equipment amount of Kshs.7,579,080 as disclosed in Note 8 to the financial statements. The amount includes expenditure on purchase of fixed assets of Kshs. 955,840 incurred at the County offices. The details of the assets, including date of purchase, cost, supplier's name and location of assets have however, not been updated in the asset register contrary to Regulation 143of the Public Finance Management (National Government) Regulations, 2015 which requires the Assets Register to be updated with all asset's acquisitions.</p> <p>In the circumstances, Management is in breach of the law.</p>			
<p>1712. Lack of Information Communication Technology Policy</p>	<p>A review of the Department's information technology systems revealed that it has in place systems to manage its operations. The Department did not however, have an approved IT policy for governance and</p>	<p>ICT steering committee is in place to assist in achieving ICT strategic goals in the State Department. An ICT policy is among the main agendas of the committee and</p>	<p>Not Resolved</p>	<p>December 2024</p>

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	<p>management of its ICT resources. In addition, there is no ICT steering committee in place to assist in the development of ICT policy framework to enable the Department to realize long-term ICT strategic goals. Lack of an approved IT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the Department's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability.</p>	<p>preparations are already underway for the dates to start working on it.</p>		
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Accounting Officer



Head of Accounting Unit

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16. Annexes.

Annex 1 - Analysis of Pending Accounts Payable.

Supplier of Goods or Services	Date invoice/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	B	c	d=a+b-c	
Supply of goods								
M/S Phybs Enterprise		Supply of Electronic Stationaries	560,930				560,930	
Isuzu East Africa Limited		Purchase of Motor Vehicle	5,544,800				5,544,800	
Rosytech Fashions & General Suppliers		Supply of Office Stationaries	284,500				284,500	
Technohub Technologies and Electronics Ltd		Supply of Stationaries	16,800				16,800	
Neo Logistics		Supply of Air Time	2,207,000	-			2,207,000	
Vanguard Peak Ventures		Supply of IEC Material	2,108,000	-			2,108,000	
Byinamu Limited		Supply of Stationaries	990,000	-			990,000	
Databit Solutions Ltd		Supply of Laptops	965,000	-			965,000	

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Mugama Traders		Supply of Furniture	759,000	-	-	-	759,000	
M/S Rubik Investment		Supply of Stationaries	646,400	-	-	-	646,400	
Tricema Enterprise		Supply of Stationaries	124,450	-	-	-	124,450	
Bekali Services		Supply of Four Filling Cabinets Metal Drawers	152,000	-	-	-	152,000	
Winnifer Enterprises		Supply of Stationaries	199,000	-	-	-	199,000	
Deniser Enterprise		Supply Computer Accessories	231,900	-	-	-	231,900	
Cariez Suppliers		Supply of Toners	367,600	-	-	-	367,600	
Issakhim Traders		Supply of Stationaries	1,266,000	-	-	-	1,266,000	
Adhoc Holding Ltd		Supply of Tyres	680,000	-	-	-	680,000	
Amazo Agencies		Supply of Executive Office Desk	648,000	-	-	-	648,000	
Neo Logistics		Supply of Airtime	100,000	-	-	-	100,000	
Pride Wear Limited		Supply of Staff Uniform	452,400	-	-	-	452,400	
Sub-Total			18,303,780	-	-	-	18,303,780	
Supply of services								

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Supplier of Goods or Services	Date invoice/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Silver Africa Tours & Safaris Ltd		Air Ticket	85,900	-	-	-	85,900	
Silver Africa Tours and Travel		Air Ticket	51,375	-	-	-	51,375	
Silver Africa Tours & Safaris Ltd		Air Ticket	78,750	-	-	-	78,750	
Falcon Heights Hotel		Conference Facility	180,000	-	-	-	180,000	
Egerton University Arc Hotel		Conference Facility	385,000	-	-	-	385,000	
Sub-Total			781,025	-	-	-	781,025	
Grand Total			19,084,805				19,084,805	

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Annex 2 - Analysis of Deposits and retention.

Description	2022-2023	2021-2022
Task force allowance and airtime recovery	3,988,556	197,099
Sub-Total	3,988,556	197,099
Grand Total	3,988,556	197,099

The balance of Ksh 3988556 consists of:

- i. The amount of Ksh 2,005 is a balance of a contribution by the cooperative Bank of kenya towards the International Womens Day of 2022 which was spent in the internation womens day of 2023.
- ii. The Amount of Ksh 3,986,551 refers to taskforce allowance and airtime recovered as per the PAC recommendations for the financial year 2018-2019.

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Annex 3 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Transport equipment	64,577,980	-	-	-	64,577,980
Office equipment, furniture and fittings	49,384,182	5,392,281	-	-	54,776,463
ICT Equipment	2,324,128	-	-	-	2,324,128
Other Machinery and Equipment	5,664,250	72,700	-	-	5,736,950
Intangible assets-	519,437,500	1,969,240	-	-	521,406,740
Domestic Lending		27,500,000			27,500,000
Total	641,388,040	34,934,221		-	676,322,261

Note Domestic Lending of Ksh 27,500,000 is a transfer to women Enterprise Fund for onward lending.

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Annex 4 – List of Projects implemented by the State Department for Gender and Affirmative Action.

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Finland	Anti-Gender Based Activities	Principal Secretary	Yes
2	Women Empowerment for Gender Equality	Women Empowerment	Principal Secretary	Yes

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Annex 5 – List of SCs, Sagas and Public Funds Under State Department for Gender and Affirmative Action

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Government Affirmative Action Fund	2,186,000,000.00	Yes
2	Women Enterprise Fund	298,222,500	Yes
3	UWEZO Fund	138,147,500.00	Yes
4	Anti-Female Genital Mutilation Board	102,570,000.00	Yes

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Annex 6- Reports Generated from IFMIS.

IFMIS financial reports to be presented on request.